

**LOCAL FUND AUDIT, SAMBALPUR, ODISHA**

CATEGORY : University

Audit Report No : 294697/AR/2017-2018-SAMBALPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>SAMBALPUR UNIVERSITY</b>
2	Year of Accounts under Audit :	<b>2016-2017</b>
3	Name of the Local Authority during the year of A/Cs :	1.PROF CHITTARANJAN TRIPATHY,VICE CHANCELLOR FROM 01.04.2016 TO 31.03.2017 2.SRI M.MUTHUKUMAR,IAS,REGISTRAR, FROM 01.04.2016 TO 31.03.2017 3.SRI KHETRABASI MANESETH,OFS-I,COF FROM 01.04.2016 TO 31.03.2017
	Name of the Local Authority at the time of Audit :	1.PROF CHITTARANJAN TRIPATHY,VICE CHANCELLOR FROM 1.5.2017 TO 09.11.2017 2.PROF BISWAJIT SATHPATHY, ACTING VC FROM 15.05.2017 TO 25.06.2017 3. D.V. SWAMI,IAS FROM 10.11.2017 TO TILL DATE 4.SRI M.MUTHUKUMAR,IAS,REGISTRAR, FROM 01.04.2016 TO 30.04.2017 5. PDOF SANJAT KUMAR SAHU, REGISTRAR FROM 01.05.2017 15.11.2017 6.DR.MRS.SOORYA THANKAPPAN, IPS FROM 16.11.2017 TO TILL DATE 7.SRI KHETRABASI MANESETH,OFS-I,COF FROM 01.05.2017 TO 02.08.2017 8. PFOF SYRYA NARAYAN NAYAK,DEPTT. OF PHYSICS,IC REGISTRAR FROM 04.08.2017 TO 22.09.2017 9. SRI NARENDRA KUMAR MEHER, OFS-I SB FROM 23.09.2017 TO TILL DATE
4	Duration of Audit :	01-05-2017 To 28-04-2018 (Mandays Consumed :- 486)
5	Name of the Auditors :	SURGEON GAGARIA - Auditor(01-05-2017 to 28-04-2018) RUSAVA MAJHI - Lead Auditor(01-05-2017 to 28-04-2018) JANARDAN PRUSTY - Auditor(26-10-2017 to 28-04-2018) KAILASH BEHERA - Auditor(01-04-2018 to 28-04-2018) LOCHHANA JAYAPARIA - Auditor(01-05-2017 to 28-04-2018) KAILASH CHANDRA MOHAPATRA - Auditor(01-05-2017 to 28-04-2018)
6	Name of the Reviewing Officer :	SRI MARDARAJ MAHALING(District Audit Officer)
7	Date of submission of report by Reviewing officer :	
8	Entry Conference Date :	01-05-2017
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SRI MARDARAJ MAHALING
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	

**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	Miscellaneous Receipt Books	02-05-2017	61	61	SRP-75	AGREED WITH THE BOOK BALANCE.
2	ServicePostage Stamps	02-05-2017	44997.00	44997.00	SRP-150	AGREED WITH THE BOOK BALANCE.
3	SALABLE FORMS FOR ISSUE OF ORIGINAL CERTIFICATES	02.05.2017	NIL	NIL	SRP-25	AGREED WITH THE BOOK BALANCE.
4	BUS TICKET RECEIPT BOOK RS.15.00 MAINT. SECT.	02.05.2017	96	96	SRP-89	AGREED WITH THE BOOK BALANCE.
5	BUS TICKET RECEIPT BOOK RS.15.00 STORE SECT.	02.05.2017	NIL	NIL	SRP-51	AGREED WITH THE BOOK BALANCE.
6	BUS TICKET RECEIPT BOOK RS.10.00 STORE SECT.	02.05.2017	NIL	NIL	SRP-19	AGREED WITH THE BOOK BALANCE.
7	Miscellaneous Receipt Books issue for use in PG Deptt.Hostels etc.	02.05.2017	131	131	SRP-85	AGREED WITH THE BOOK BALANCE
8	D.Sc,D.Litt. FORMS	02.05.2017	92	92	SRP-13	AGREED WITH THE BOOK BALANCE.
9	PHD DEGREE CERTIFICATE FORMS	02.05.2017	95	95	SRP-59	AGREED WITH THE BOOK BALANCE.
10	PHD REGISTRATION FORM	02.05.2017	337	337	SRP-42	AGREED WITH THE BOOK BALANCE.
11	SALABLE FORMS FOR ISSUE OF ISSUE OF COLLEGE TRANSFER.	02.05.2017	4200	4200	SRP-203	AGREED WITH THE BOOK BALANCE.
12	SALABLE FORMS FOR ISSUE OF DUPLICATE REGD. FORMS	02.05.2017	3900	3900	SRP-165	AGREED WITH THE BOOK BALANCE.
13	Cash in hand	02-05-2017	23343.00	23343.00	P-23	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**
**A : List Of Verified Records/Register**

Sln0	List Records/Register
1	Endowment Register
2	Foundation Fund Register
3	Allotment Register
4	Stamp Account Register
5	Utilisation Certificate files
6	Log Book of Vehicles
7	Bill Register
8	Treasury Book of Drawal
9	Pay Bill Register
10	Consumable Stock Register
11	Advance Ledger
12	Bank Pass Books
13	Non-Consumable Stock Register
14	GPF Register
15	CPF Register
16	Works Register
17	Grand-in-Aid Register
18	Salary and Allowances Payable Register
19	TDR Register/Investment Register
20	BD/CHEQUE Receipt Register
21	T.A. Advance Register
22	Pay Advance Register
23	Festival Advance Register
24	Advance Register
25	Money Receipt Books
26	Payment vouchers/Receipt Vouchers
27	Journal/Contra Vouchers
28	Register of Cheques Issued
29	Bank Books
30	Cash Books

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

Sln0	List Records/Register
1	SD/EMD Register
2	Service Books
3	Earnest Money Deposit Register
4	Security deposit Register
5	Retention Money Register
6	Counterfoils of issued Cheques

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

Sln0	List Records/Register
1	Trial Balance
2	Advances from Parties/Contractors/suppliers/employees
3	Salary Control Register
4	T.A. Control Register
5	College dues Register
6	House Building Loan Register
7	RECEIPT & PAYMENT ACCOUNT for the year end
8	INCOME & EXPENDITURE 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**

Sln0	List Records/Register
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Comments

Apart from the above the following records and registers have 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.

**PARA: 4 FINANCIAL POSITION**

SAMBALPUR UNIVERSITY - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Consolidated	01-04-2016	5141252 64.64	88318856 6.00	13973138 30.64	86689081 6.17	31-03-2017	5304230 14.47	31-03-2017	5752741 56.47	-44851142 .00	
	<b>GRAND TOTAL</b>		<b>5141252 64.64</b>	<b>88318856 6.00</b>	<b>13973138 30.64</b>	<b>86689081 6.17</b>		<b>5304230 14.47</b>		<b>5752741 56.47</b>	<b>-44851142 .00</b>	

**Comments**
**Comments**

The computations of the head wise details of above receipts & expenditures for the year 2016-17 are furnished in Annexure I-A, & I-B respectively of this audit report.

**Reconciliation:-**

The contributory factors of the above discrepancy of Rs.44851142.00 are furnished in table below.

Reconciliation	Amount	Cash Book Date	CBP	Reason
Closing Balance as per Audit as on 31.3.2017	<b>530423014.47</b>			
1	5800000.00	2.4.16		5 Closing balance figure of cheque a/c cash book not reduced from investment position on encashment of the F.D.R
2	184.00	22.6.16		84 Amount shown in expenditure side but not accounted for in Closing balance figure in cheque a/c cash book
3	300.00	30.8.16		93 Excess Receipt Shown in cheque a/c cash book
4	2257412.00	4.1.17		16 Amount shown in expenditure side but not accounted for in Closing balance figure in cheque a/c cash book
5	25000000.00	3.02.16		12 Fund trf. from C/A to S/A reflected in bank column. As per last A.R. No.190764/2016-17 for the year-2015-16.
6	5940089.00			Add as per last A.R. No.103998/2015-16 for the year 2014-15.
7	5940089.00			Add as per last A.R. No.103998/2015-16 for the year 2014-15.
8	-61027.00			Add as per last A.R. No.103998/2015-16 for the year 2014-15.
9	-6155.00			Deduct P.A. A/C pass book balance as on 31.03.2017 (A/C

				No.5090) kept out side cash book.
10	-19750.00			Deduct P.A. A/C pass book balance as on 31.03.2017 (A/C No.3476) kept out side cash book.
Closing Balance as per Cash Book as on 31.3.2017	<b>575274156.47</b>			

**Cash book-wise closing balances as on 31.03.2017**

Cash book-wise closing balances as on 31.03.2017							
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
	1Cash A/C			66525	0	0	66525
	2Cheque A/C	SB-A/C-10526092593 & Current-A/C-10526092015	SBI,Jyoti Vihar, Burla		357165672.92		357165672.92
		SB-A/C-07100100000100 & Current-A/C-07100200000374	UCO Bank,Kataplai		-43404884.80		-43404884.80
		SB-185101011313	Canara Bank, Sambalpur		-63690676.00		-63690676
		SB-30031765314	SBI,Jyoti Vihar, Burla		-1510568.00		-1510568
		SB-10856691329	SBI,SBPR		-354866.40		-354866.4
		SB-10754939094	SBI,Jyoti Vihar, Burla		-393825297.20		-393825297.2
		SB-A/C-33811750786 & Current A/C-33841120179	SBI,Jyoti Vihar, Burla		4767252.74		4767252.74
		SBI-A/C-34823942626	RUSA FUND		36088310.00		36088310
		SBI-C/A-33841248985	Dev. Fund		4037.00		4037
		Investment				675392627	675392627
	3Infra.Dev a/c	SB-30047370917	SBI,Jyoti Vihar, Burla		4192813.21		4192813.21
	4Pension a/c	SB-30491761018	SBI,Jyoti Vihar, Burla		383211.00		383211
					-100184995.53	675392627.00	575274156.47

**Para-4.1:- Irregular parking / keeping of fund out side Cashbook account of University (Memo. No. 51/dt.24.02.18 & Page No.161 to 163)**

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 cashbooks. Details of drawls & deposits in respect of this 2 bank pass books during the year 2016-17 is furnished below :-

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

DATE OF DRAWAL	AMOUNT	CH NO/DATE	DRAWN BY
1	2	3	4
3.6.2016	2000	989885/3.6.2016	Ashok Kumar Badpanda
28.6.2016	10000	989886/28.6.2016	Cash
25.8.2016	20000	989887/25.8.2016	Rajendra Prasad
3.1.2017	15000	989888/2.1.2017	Rajendra Prasad
13.1.2017	11962	989889/11.1.2017	Maa Samaleswari Auto
27.2.2017	5000	989890/27.2.2017	Cash
14.3.2017	10555	989891/14.3.2017	Ashok Kumar Badpanda
<b>TOTAL</b>	<b>74517</b>		

DATE OF DEPOSIT	AMOUNT	MODE OF DEPOSIT
1	2	3
11.4.2016	469	Interest Accrued
11.7.2016	470	Interest Accrued
4.8.2016	1400	By Sal/Aug
10.10.2016	296	Interest Accrued
27.10.2016	8212	By COF SU.
21.12.2016	5560	Transfer Credit from CA-374
10.1.2017	250	Interest Accrued
22.2.2017	11962	BY TRF
26.3.2017	4420	Transfer Credit from CA-374
<b>TOTAL</b>	<b>33039</b>	

 Total transaction : **Rs. 107556.00** ( Deposits + Withdrawals )

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

DATE OF DRAWAL	AMOUNT	CH NO/DATE	DRAWN BY
1	2	3	4
9.5.2016	7000	187061/9.5.2016	TO SELF
16.5.2016	5000	187062/14.5.2016	CASH
20.12.2016	8000	187063/20.12.2016	CASH
<b>TOTAL</b>	<b>20000</b>		

DATE OF DEPOSIT	AMOUNT	MODE OF DEPOSIT
1	2	3
11.4.2016	84	Interest Accrued
30.4.2016	7140	Transfer Credit from CA-374
11.7.2016	67	Interest Accrued
4.8.2016	15673	By Sal/Aug



10.10.2016	137	Interest Accrued
10.1.2017	186	Interest Accrued
22.2.2017	7574	BY SAMBALPUR UNIVERSITY
6.3.2017	500	Transfer Credit from CA-374
<b>TOTAL</b>	<b>31361</b>	

Total transaction : **Rs.51361.00.00** ( Deposits + Withdrawals )

Grand total transaction in respect of aforesaid 2 pass books is **Rs.158917.00** ( 107556+51361)

In respect of the afore said transactions of Rs.158917.00 cash book & related rt. Vrs. & paid vouchers were not produced before audit for checking.

Hence Rs.158917.00 is kept in objection till production of the relevant records for necessary checking in audit.

**Para-4.2 :- Closing balance figure of cheque a/c cash book not reduced from investment position on encashment of the F.D.R.:- ( Memo No.60/19.3.2018 Page- 212 to 214)**

During working out of receipt & expenditure figures for the month of April-2016 in respect of cheque a/c cash book, it is noticed that, two nos. of F.D.R. bearing No.34869504906/15.4.2015 - Rs.5800000.00 & No- 34869514802/15.4.2015 – Rs.5800000.00 is premature encashed for Rs.12343852.00. The principal amount so invested previously is Rs.1,16,00,000.00.(5800000.00 + 5800000.00). The total premature value of Rs.1,23,43,350.00 is credited into the bank pass book of SBI, Jyoti Vihar A/c No-10526092593 on 2.4.2016. The interest accrued out of invested amount is Rs.743852.00 (371926.00 + 371926.00) But in cash book on 2.4.16 , Rs.6543852.00 is shown as the interest amount in receipt side in stead of Rs.743852.00 the actual interest accrued. As such Rs.5800000.00 (6543852.00 – 743852.00) is shown as excess receipt instead of Rs.743852.00 by non-deducting the Investment Column by Rs.5800000.00 on that day.

As a result of which, the closing balance of the concerned date i.e. 2.4.2016 is raised unnecessarily by **Rs.5800000.00** in cash book & accordingly investment closing balance is raised by the same amount. Hence the investment closing balance need to be reduced by Rs.5800000.00 in cashbook & compliance reported.

**In response to audit objection memo issued on this context ,the same were reconciled by the local authority on 27.03.2018 vide page no. 71, of the Cheque a/c cashbook. The same was verified in audit & found correct. Hence this para is dropped.**

**Para-4.3 :- Amount shown in expenditure side but not accounted for in Closing balance figure in cheque a/c cash book :- ( Memo No.60/19.3.2018 Page- 212 to 214)**

During working out of receipt & expenditure figures for the month of June-2016 in respect of cheque a/c cash book, it is noticed that, a sum of Rs.184.00 has been booked as expenditure vide cash book page No-84 dated.22.6.2016 towards charge of multi city cheques issued for RUSA FUND A/C No-34823942626 but it has not been included in the totaling of expenditure figure and deducted from the closing balance figure of bank column. As such Rs.184.00 may be deducted from the bank closing balance figure and compliance reported.

**In response to audit objection memo issued on this context ,the same were reconciled by the local authority on 27.03.2018 vide page no. 71, of the Cheque a/c cashbook. The same was verified in audit & found correct. Hence this para is dropped.**

**Para-4.4 :- Excess Receipt Shown incheque a/c cash book :- ( Memo No.60/19.3.2018 Page- 212 to 214)**

During working out of receipt & expenditure figures for the month of August-2016 in respect of cheque a/c cash book, it is noticed that, a sum of Rs.27213336.00 (Principal –Rs.26400000.00 + Int-Rs.813336.00) has been credited in SBI, Jyoti Vihar A/c No-10526092593 on dt.30.8.2016 towards encashment of 3 nos. of TDRs but in cash book a sum of Rs.813636.00) has been shown as receipt towards interest at page-93 dated.30.8.2016. As such a sum of Rs.300.00 (Rs.27213636.00 – Rs.27213336.00) has been shown as excess receipt than the actual credit in bank pass book which may be reconciled and compliance reported.

**In response to audit objection memo issued on this context ,the same were reconciled by the local authority on 27.03.2018 vide page no. 72, of the Cheque a/c cashbook. The same was verified in audit & found correct. Hence this para is dropped.**

**Para-4.4 :- Amount shown in expenditure side but not accounted for in Closing balance figure in cheque a/c cash book :- ( Memo No.60/19.3.2018 Page- 212 to 214)**

During working out of receipt & expenditure figures for the month of January-2017 in respect of cheque a/c cash book, it is noticed that, a sum of Rs.2257412.00 has been booked as expenditure vide cash book page No-16 dated.4.1.2017 in favour of BM UCO Bank, Katapali from COF, SU (General Fund) savings account No-07100100000100 to UCO Bank, Katapali CPF Fund Ac No-071001000005026 but it has not been included in the totaling of expenditure figure and deducted from the closing balance figure of bank column. As such Rs.2257412.00 may be deducted from the bank closing balance figure of UCO Bank, Katapali from COF, SU (General Fund) savings account No-07100100000100 and compliance reported.

**In response to audit objection memo issued on this context ,the same were reconciled by the local authority on 27.03.2018 vide page no. 72, of the Cheque a/c cashbook. The same was verified in audit & found correct. Hence this para is dropped.**

**Para- 4.5 :- Budget and Accounts.** (Memo. No. 64/dt.20.3.2018 & Page No.224 to 225)

The Budget estimate of Sambalpur University for the year 2016-17 was approved by the Syndicate vide Resolution No.94 dt.15.12.2015 and Revised Budget Estimate was approved by the Syndicate vide Resolution No.123 dt.14.12.2016.

A close study of the budget estimate for the year 2016-17, and subsequent revised budget estimate placed in the Syndicate on 15.12.2015 and the annual account prepared depicting the actual receipt and expenditure after the financial year is over, fails to convince any one 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 2016-17 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 2015-16 & the budget estimate for 2016-17 was forecasted as **Rs.559022000.00** & **Rs.559428000.00** for both cases of receipt and expenditure whereas in the revised budget estimate the figures were inflated to **Rs.811908000.00** and **Rs.815593000.00** respectively. But in fact as prepared in the annual accounts statement, the actual receipt & expenditure was worked out as **Rs.735765150.00** and **Rs. 686621103.00** 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 feed back 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 it's Annual Accounts statement for the year 2016-17 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 RECEIPTS						
Sl No	Budget Head 2016-17	Deion of Unit	Budget Estimate 2016-17	Revised Estimate 2016-17	Actual Receipt 2016-17	% of Variation
1	2	3	4	5	6	7
	A	Block Grant	450000000	458000000	430239000	6.45
	B	General Receipts of the University	10893000	15840000	9408568	68.35
	C	Sports & Games	4000000	3177000	4369366	27.28
	D	Examination	65800000	105056000	123555585	17.60
	E-1	Self-financing	24605000	30505000	41548890	26.58
	E-2	Recoveries, Refund & Miscellaneous	450000	650000	1142689	43.11
	E-3	Establishment of endowment /fund & receipts from investment/endowment	3150000	2350000	669885	71.49
	H	UGC Grant	0	6252000	2388800	61.79
	I	Grant-CSIR/ICSSR/ICHR/ICMR etc.	0	4545000	1680939	63.00
	J	Grant/Assist. Govt. of Odisha/India/Others	124000	6490000	7785579	19.96
	K	Grant/assists-infrastructure & General development,	0	152048000	67952297	55.30

		Books & Journals (GOO)				
L		Grant/assists-infrastructure & General development, Books & Journals (UGC)	0	10806000	22116000	104.66
M,N		Grant/assists-infrastructure & General development, Books & Journals (Others)	0	16189000	17009920	5.07
		<b>TOTAL-(A to N)</b>	<b>559022000</b>	<b>811908000</b>	<b>729867518</b>	<b>10.10</b>

**GENERAL ABSTRACT OF EXPENDITURE**

SI No	Budget Head 2016-17	Deion of Unit	Budget Estimate 2016-17	Revised Estimate 2016-17	Actual Receipt 2016-17	% of Variation
1	2	3	4	5	6	7
a,b,c,d		Salary Block Grant	296054000	286253000	264675447	7.54
e		Pension and Pensionary Benefit	166183000	207283000	193464735	6.67
f		G.I.A. to +2 College	10425000	10425000	9580232	8.10
g		Water/Elect./Tel./Rent/Tax etc.	10120000	10135000	9141277	9.80
h		Vehicle	350000	310000	219232	29.28
i		T.A.	620000	1520000	580495	61.81
j		Library & University Publication	368000	439000	131518	70.04
k		Maintenance	4098000	6245000	4173275	33.17
l		Contingency	2150000	4375000	2832940	35.25
m		Subion and Financial Assistance	480000	1935000	1806542	6.64
n		Miscellaneous	1840000	4010000	2129946	46.88
o		PG Council/PG Deptt. & Others	1590000	3280000	1736521	47.06
p		Sports Council	2777000	3177000	261774	91.76
q		Examination	53075000	67175000	41363433	38.42
r		Self. Fin./Loan/Adv./Refund/Misc/Estt.-Endowment/Expns -From Int. of Invst.Endowment	8874000	11529000	10197798	11.55
s		Resource Development/ Govt. Grant	0	0	0	0.00
t		Salary Plan Post/UGC/CSIR/etc./GOI/GOO	424000	18062000	11220446	37.88
u		Infrastructure Dev.Grant-state & Others	0	167534000	125544736	25.06
v		Xth & XIth Plan -UGC Grant & Merged SCMNBM & Others-Books & Journals	0	14203000	6870968	51.62
w		NBHM & others-books & journals	0	703000	689788	1.88
		<b>TOTAL-(a to w)</b>	<b>559428000</b>	<b>818593000</b>	<b>686621103</b>	<b>16.12</b>

**Two statements** of major budgetary head items deviating largely i.e. big difference between receipt as per revised estimate **2016-17** & actual receipt for the year **2016-17**,expenditure as per revised estimate **2016-17** & actual expenditure for the year **2016-17** is furnished separately here with for to be careful in preparation of a realistic budget in meticulously in succeeding years.

**RECEIPTS 2016-17**

SI No	Budget Head 2016-17	Deion of Unit	Budget Estimate 2016-17	Revised Estimate 2016-17	Actual Receipt 2016-17	% of Variation
1	2	3	4	5	6	7
	B	General Receipts of the University	10893000	15840000	9408568	68.35
	E-2	Recoveries, Refund & Miscellaneous	450000	650000	1142689	43.11
	E-3	Establishment of endowment /fund & receipts from investment/endowment	3150000	2350000	669885	71.49
	H	UGC Grant	0	6252000	2388800	61.79
	I	Grant-CSIR/ICSSR/ICHR/ICMR etc.	0	4545000	1680939	63.00
	K	Grant/assists-infrastructure & General development, Books & Journals (GOO)	0	152048000	67952297	55.30
	L	Grant/assists-infrastructure & General development, Books & Journals (UGC)	0	10806000	22116000	104.66

**EXPENDITURE 2016-17**

SI No	Budget Head 2016-17	Deion of Unit	Budget Estimate 2016-17	Revised Estimate 2016-17	Actual Receipt 2016-17	% of Variation
1	2	3	4	5	6	7
	i	T.A.	620000	1520000	580495	61.81
	j	Library & University Publication	368000	439000	131518	70.04
	k	Maintenance	4098000	6245000	4173275	33.17
	l	Contingency	2150000	4375000	2832940	35.25
	n	Miscellaneous	1840000	4010000	2129946	46.88
	o	PG Council/PG Deptt. & Others	1590000	3280000	1736521	47.06
	p	Sports Council	2777000	3177000	261774	91.76
	q	Examination	53075000	67175000	41363433	38.42
	t	Salary Plan Post/UGC/CSIR/etc./GOI/GOO	424000	18062000	11220446	37.88
	v	Xth & XIth Plan -UGC Grant & Merged SCMNBHM & Others-Books & Journals	0	14203000	6870968	51.62

**Para- 4.6 :- Liquid Assets and liabilities.**

The assets & liabilities position of the University as on 31.03.2017 is furnished below.

Liabilities	Value	Assets	Value
Unspent balances of Grants	74059066.25	Cash in hand/in Treasury/In bank a/c s/ Investments	530423014.47
Loans refundable	765070.00	Advances recoverable	5057500.00
Unremitted Govt. dues ( VAT, Cess, Royalty, I.T. etc.)	4910678.00	Outstanding rents recoverable	339191.00
Refundable deposits (S.D./E.M.D.)	4175641.00	Loans recoverable	0.00
Unpaid salary, pension & Wages	37435672.00		

Unpaid Bills	347542.00		
Contributions Payable	6032670.00		
Water tax	19708450.08		
<b>TOTAL</b>	<b>147434789.33</b>	<b>TOTAL</b>	<b>535819705.47</b>
Asset over liability	388384916.14	Liability over Assets	
<b>Grand Total</b>	<b>535819705.47</b>	<b>Grand Total</b>	<b>535819705.47</b>

**Para- 4.7 :-**
**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) (Memo. No. 63/dt.20.03.18 & Page No.223)**

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 in stead of flexi accounts. Which 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 5 cashbooks bank accounts in the details of closing balance figure of cashbook as on 31.03.2017 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 Cashbook 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 cashbook as on 31.03.2017 are unrealistic in nature & there is huge difference between the figure shown in cashbook & 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 cashbook.

**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 cashbook & 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 cashbooks along with this existing cashbooks 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 cashbook.



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

SAMBALPUR UNIVERSITY - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	UCO BANK KATAPLAI	07100100000100	31-03-2017	5761869.10	31-03-2017	-43404884.80	49166753.90	CLOSING BALANCE OF ANOTHER ACCOUNT UCO BANK CURRENT ACCOUNT NO.07100200000374 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT
2	UCO BANK KATAPLAI CURRENT ACCOUNT	07100200000374	31-03-2017	97912.25	31-03-2017	0.00	97912.25	CLOSING BALANCE OF ANOTHER ACCOUNT UCO BANK CURRENT ACCOUNT NO.07100100000100 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT
3	CANARA BANK	01085101011313	31-03-2017	818162.00	31-03-2017	-63690676.00	64508838.00	
4	SBI,JYOTIVIHAR,BURLA	10526092593	31-03-2017	74954988.72	31-03-2017	357165672.92	-282210684.20	CLOSING BALANCE OF ANOTHER ACCOUNT OF SBI BANK CURRENT ACCOUNT NO.10526092015 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
5	SBI,JYOTI VIHAR,BURLA CURRENT ACCOUNT	10526092015	31-03-2017	27635523.25	31-03-2017	0.00	27635523.25	CLOSING BALANCE OF ANOTHER ACCOUNT OF SBI BANK ACCOUNT NO.10526092593 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
6	SBI,JYOTIVIHAR,BURLA	34823942626	31-03-2017	49459353.50	31-03-2017	36088310.00	13371043.50	RUSA FUND
7	SBI,JYOTI VIHAR,BURLA CURRENT ACCOUNT	33841248985	31-03-2017	3956296.00	31-03-2017	4037.00	3952259.00	DEV. FUND
8	SBI,JYOTIVIHAR,BURLA	30491761018	31-03-2017	383211.00	31-03-2017	383211.00	0.00	PENSION CASH BOOK
9	SBI,SAMBALPUR	10856691329	31-03-2017	558704.41	31-03-2017	-354866.40	913570.81	

10	SBI,BURLA	10754939094	31-03-2017	95516.31	31-03-2017	-393825297.20	393920813.51	COF FUND
11	SBI,JYOTI VIHAR,BURLA	30031765314-- 33811750786	31-03-2017	1880780.74	31-03-2017	-1510568.00	3391348.74	COF EXAM FUND
12	SBI,JYOTI VIHAR,BURLA CURRENT ACCOUNT	33841120179	31-03-2017	3451013.75	31-03-2017	4767252.74	-1316238.99	COF SU EXAM FUND
13	SBI,JYOTI VIHAR,BURLA	30047370917	31-03-2017	17986.21	26-04-2019	4192813.21	-4174827.00	IDF CASH BOOK HAS NOT BEEN MAINTAINED UPTO 26.4.12.ALTHOUGH INTEREST WERE CREDITED IN PASS BOOK IN DIFFERENT TIMES AND 2 TDRS OF Rs 6280000.00 ISSUED ON 20.7.15.
<b>GRAND TOTAL</b>				<b>169071317.24</b>		<b>-100184995.53</b>	<b>269256312.77</b>	

### Reconciliation

#### PARA NO 5.1.Non Reconciliation of Bank Balance of cash book figure & pass books as on 31.03.2017:-

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 it's transactions with various banks, but without following the basic principles of accounting procedure ,transactions are found to be made over for whichbook 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 &quot;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.&quot;

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 31.03.2017, a huge difference amounting to Rs.**269256312.77** was noticed in the closing balance of bank accounts between cash book & pass book as furnished below:-

SL NO	NAME OF THE BANK	A/C NO.	CLOSING BALANCE DATE AS ON (DD/MM/YYYY)	C B AS PER PASS BOOK	CLOSING BALANCE DATE AS ON (DD/MM/YYYY)	C B AS PER CASH BOOK	DIFF.	REMARKS
1	SBI,JV,BURLA	33811750786	31.3.17	1880780.74	31.3.17	-1510568.00	3391348.74	COF EXAM FUND
2	CANARA BANK,SBP	0185101011313	31.3.17	818162	31.3.17	-63690676.00	64508838.00	
3	SBI,SBP	10856691329	31.3.17	558704.41	31.3.17	-354866.40	913570.81	
4	SBI,BURLA	10754939094	31.3.17	95516.31	31.3.17	-393825297.20	393920813.51	COF FUND
5	SBI,JV,BURLA	10526092593	31.3.17	74954988.72	31.3.17	357165672.92	-282210684.20	CASH BOOK BALANCE OF 593



								& 015 SHOWN TOGETHER
6	SBI,JV,BURLA C/A	10526092015	31.3.17	27635523.25	31.3.17	0.00	27635523.25	
7	UCO BANK KATAPALI	07100100000100	31.3.17	5761869.10	31.3.17	-43404884.80	49166753.90	( COF GEN FUND)CASH BOOK BALANCE OF 100 & 374 SHOWN TOGETHER
8	UCO BANK KATAPALI C/A	07100200000374	31.3.17	97912.25	31.3.17	0.00	97912.25	
9	SBI,JV,BURLA C/A	33841120179	31.3.17	3451013.75	31.3.17	4767252.74	-1316238.99	COF SU EXAM FUND
	SBI,JV,BURLA	30491761018	31.3.17	383211.00	31.3.17	383211.00	0.00	PENSION CASH BOOK
10	SBI,JV,BURLA	34823942626	31.3.17	49459353.50	31.3.17	36088310.00	13371043.50	RUSA FUND
	SBI,JV,BURLA	30047370917	31.3.17	17986.21	26.04.2012	4192813.21	-4174827.00	IDF FUND
11	SBI,JV,BURLA C/A	33841248985	31.3.17	3956296.00	31.3.17	4037.00	3952259.00	DEV FUND
		<b>TOTAL</b>		<b>169071317.24</b>		<b>-100184995.53</b>	<b>269256312.77</b>	

Hence attention of the Local Authority is invited in this regard to look into the matter seriously & suggested to take early steps to prepare, and submit the bank reconciliation statement before next audit till then discrepancy of **Rs 269256312.77** is held under objection.

**PARA NO 5.2.Amounts debited from bank pass book but not reflected in cash book.:-**

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books , it was found that a sum of **212475914.80**as detailed below has been debited from the pass books but the same has not been reflected in cash books as detailed below.

SL.NO	DT OF ISSUE	AMOUNT	PURTICULARS
	<b>SBI,JV,BURLA A/C NO 34823942626 RUSA FUND</b>		
	12.6.16	587101.00	TO COF
	21.12.16	3058.00	TRF
	31.12.16	459.00	TRF
	41.12.16	750.00	TRF
	51.12.16	900682.00	TO COF
	630.1.17	17.25	COMM.
	71.3.17	17.25	COMM.
	<b>TOTAL</b>	<b>1492084.50</b>	
	<b>SBI,JV,BURLA A/C NO 10526092593</b>		
	128.6.16	57.50	
	230.6.16	57.50	
	330.6.16	57.50	
	418.7.16	57.50	
	520.7.16	57.50	
	620.7.16	57.50	
	722.7.16	127998.00	
	826.7.16	57.50	
	926.7.16	4438937.00	
	1026.7.16	528502.00	

1127.7.16	608447.00
1228.7.16	57.50
1328.7.16	365940.00
1430.7.16	57.50
1530.7.16	57.50
1630.7.16	14960281.00
1730.7.16	1366673.00
1823.8.16	57.50
1923.8.16	57.50
2024.8.16	57.50
219.9.16	31.05
2214.9.16	65000.00
2315.9.16	255278.00
2415.9.16	34.50
2515.9.16	1524908.00
2620.9.16	51.75
2723.9.16	34.50
2826.9.16	51.75
2926.9.16	57.50
3028.9.16	34.50
3128.9.16	57.50
3229.9.16	120.75
3329.9.16	57.50
341.10.16	27.60
354.10.16	1500.00
364.10.16	62.50
375.10.16	585380.00
3819.10.16	44.15
3920.10.16	48.30
4024.10.16	55.20
4125.10.16	31.05
4225.10.16	57.50
4326.10.16	51.75
4426.10.16	57.50
4528.10.16	27.60
4628.10.16	57.50
4728.10.16	34.50
4828.10.16	57.50
491.11.16	31.05
503.11.16	44.15
5110.11.16	18.29
5216.11.16	57.50
5314.12.16	172.50

54	31.12.16	42.44	
55	4.1.17	25.53	
56	6.1.17	22.08	
57	10.1.17	20.70	
58	13.1.17	57.50	
59	16.1.17	57.50	
60	18.1.17	57.50	
61	19.1.17	35.19	
62	19.1.17	57.50	
63	20.1.17	57.50	
64	21.1.17	57.50	
65	24.1.17	24.15	
66	24.1.17	57.50	
67	25.1.17	57.50	
68	30.1.17	57.50	
69	31.1.17	20.70	
70	31.1.17	57.50	
71	6.2.17	27.60	
72	9.2.17	20.70	
73	21.2.17	27.60	
74	21.2.17	15.53	
75	2.3.17	31.05	
76	2.3.17	34.50	
77	8.3.17	22500000	
78	9.3.17	34.50	
79	16.3.17	55.20	
80	16.3.17	886160.00	
81	28.3.17	31.74	
82	30.3.17	24.15	
83	31.3.17	51.75	
	<b>TOTAL</b>	<b>48218339.05</b>	
	<b>SBI,JV,BURLA CURRENT A/C NO 10526092015</b>		
12	4.16	44693.00	
22	4.16	10219759.00	
34	4.16	504636.00	
44	4.16	18885.00	
54	4.16	15008.00	
64	4.16	342630.00	
76	4.16	5000.00	
86	4.16	32444.00	
96	4.16	5000.00	
106	4.16	254597.00	
116	4.16	147500.00	

127.4.16	368699.00
137.4.16	198687.00
147.4.16	64531.00
157.4.16	627.00
168.4.16	4945.00
178.4.16	337098.00
188.4.16	3498.00
198.4.16	21000.00
208.4.16	62877.00
2111.4.16	48828.00
2211.4.16	9990.00
2311.4.16	1500.00
2411.4.16	6350.00
2511.4.16	18858.00
2611.4.16	561.00
2712.4.16	6237.00
2812.4.16	1782.00
2912.4.16	129261.00
3012.4.16	17500.00
3112.4.16	30326.00
3212.4.16	13984.00
3312.4.16	196724.00
3412.4.16	6048.00
3512.4.16	52655.00
3613.4.16	5000000.00
3713.4.16	3231454.00
3813.4.16	10803.00
3916.4.16	17725.00
4016.4.16	295200.00
4116.4.16	72476.00
4216.4.16	2650.00
4316.4.16	2650.00
4416.4.16	8000.00
4516.4.16	56646.00
4616.4.16	79299.00
4718.4.16	5000.00
4818.4.16	1000.00
4919.4.16	54617.00
5019.4.16	85532.00
5119.4.16	42601.00
5219.4.16	406138.00
5319.4.16	6600.00
5419.4.16	270000.00

55	19.4.16	13701.00	
56	19.4.16	79218.00	
57	19.4.16	127773.00	
58	19.4.16	2000.00	
59	19.4.16	14715.00	
60	19.4.16	12000.00	
61	19.4.16	25000.00	
62	21.4.16	134084.00	
63	21.4.16	219089.00	
64	21.4.16	45521.00	
65	21.4.16	105343.00	
66	22.4.16	123330.00	
67	22.4.16	595027.00	
68	22.4.16	4334.00	
69	22.4.16	5000.00	
70	25.4.16	11358.00	
71	25.4.16	23152.00	
72	25.4.16	194628.00	
73	25.4.16	154579.00	
74	25.4.16	2704.00	
75	25.4.16	5209.00	
76	25.4.16	44900.00	
77	25.4.16	12978.00	
78	25.4.16	32572000.00	
79	26.4.16	42791.00	
80	26.4.16	31920.00	
81	26.4.16	13024.00	
82	26.4.16	25400.00	
83	26.4.16	4423.00	
84	27.4.16	6236.00	
85	27.4.16	110182.00	
86	27.4.16	164780.00	
87	27.4.16	54527.00	
88	27.4.16	61814.00	
89	27.4.16	56700000.00	
90	28.4.16	100000.00	
91	28.4.16	17625.00	
92	28.4.16	6666000.00	
93	29.4.16	4500.00	
94	29.4.16	8080.00	
95	29.4.16	9700.00	
96	30.4.16	16600.00	
97	30.4.16	2000.00	

9830.4.16	3000.00
9930.4.16	131555.00
1002.5.16	67779.00
1012.5.16	80037.00
1024.5.16	20707.00
1034.5.16	1200.00
1045.5.16	2155.00
1055.5.16	1400.00
1065.5.16	31125.00
1075.5.16	29800.00
1085.5.16	79264.00
1096.5.16	272740.00
1106.5.16	5000.00
1117.5.16	25700.00
1127.5.16	49000.00
1139.5.16	8000.00
1149.5.16	470.00
11510.5.16	1520.00
11610.5.16	14868.00
11710.5.16	37875.00
11811.5.16	2469.00
11912.5.16	6000.00
12012.5.16	1080.00
12113.5.16	5243.00
12216.5.16	1253.00
12318.5.16	8924.00
12418.5.16	329.00
12519.5.16	779.00
12619.5.16	119997.00
12720.5.16	123989.00
12820.5.16	25.00
12923.5.16	6273.00
13023.5.16	135580.00
13123.5.16	14130.00
13223.5.16	18580.00
13324.5.16	55987.00
13424.5.16	13324.00
13524.5.16	3000.00
13624.5.16	25195.00
13724.5.16	60970.00
13825.5.16	43809.00
13927.5.16	1262.00
14027.5.16	1513.00

14130.5.16	19748.00
14230.5.16	2440.00
14330.5.16	8875.00
14431.5.16	265770.00
14531.5.16	3275.00
1461.6.16	9774.00
1471.6.16	1615.00
1481.6.16	52166.00
1492.6.16	5020.00
1502.6.16	200.00
1512.6.16	16565.00
1523.6.16	567101.00
1533.6.16	13105.00
1543.6.16	35015.00
1554.6.16	95307.00
1567.6.16	75.00
1578.6.16	27790.00
15813.6.16	583.00
15914.6.16	29740.00
16014.6.16	19567.00
16114.6.16	25.00
16216.6.16	61600.00
16318.6.16	9522.00
16420.6.16	130701.00
16520.6.16	370951.00
16621.6.16	14900.00
16721.6.16	21840.00
16821.6.16	5430.00
16921.6.16	9980.00
17021.6.16	73264.00
17121.6.16	5514.00
17222.6.16	20285.00
17322.6.16	10253
17422.6.16	26495
17522.6.16	25339
17622.6.16	4000
17722.6.16	202381
17823.6.16	12953
17924.6.16	6850
18024.6.16	6955
18124.6.16	13030
18227.6.16	115
18327.6.16	21915

184	28.6.16	6302	
185	28.6.16	46340	
186	28.6.16	44189	
187	29.6.16	128513	
188	2.7.16	350000	
189	11.7.16	7538	
190	12.8.16	30	
191	31.8.16	1500057.5	
192	15.9.16	9301	
193	4.10.16	161242	
194	24.10.16	566225	
195	2.11.16	7850400	
196	5.11.16	29	
197	5.11.16	25	
198	7.11.16	120	
199	21.11.16	36	
200	1.12.16	350000	
201	1.12.16	700000	
202	3.12.16	29	
203	6.12.16	180000	
204	19.12.16	125	
205	12.12.16	177	
206	12.1.17	57.5	
207	12.1.17	26.75	
208	12.1.17	5.75	
209	12.1.17	5.75	
210	23.1.17	25	
211	13.2.17	204414	
212	13.2.17	1000	
213	13.2.17	600	
214	13.2.17	226	
215	14.2.17	25	
216	1.3.17	28.75	
217	3.3.17	287.5	
218	3.3.17	115	
219	18.3.17	57.5	
220	24.3.17	5.75	
221	25.3.17	16700000	
	<b>TOTAL</b>	<b>153956847.75</b>	
	<b>UCO BANK ,KATAPALI AC/NO-07100100000100</b>		
17	3.17	75000	
	<b>TOTAL</b>	<b>75000</b>	
	<b>UCO BANK ,KATAPALI AC/NO-07100100000374</b>		



12.4.16	3931	
22.4.16	78273	
34.4.16	4073	
426.4.16	8400	
530.4.16	7140	
65.5.16	22500	
75.5.16	3990	
823.9.16	700063.25	
<b>TOTAL</b>	<b>7128370.25</b>	
<b>SBI,JV,BURLA EXAM FUND A/C NO 33841120179</b>		
124.1.17	800000	
224.1.17	800000	
327.1.17	46.75	
412.3.17	632.5	
<b>TOTAL</b>	<b>1600679.25</b>	
<b>SBI,JV,BURLA A/C NO 33841248985 DEV FUND</b>		
130.9.16	862.5	
26.10.16	1374	
331.12.16	862.5	
412.3.17	862.5	
<b>TOTAL</b>	<b>3961.5</b>	
<b>SBI,BURLA CURRENT A/C NO 10754939094</b>		
114.3.17	632.5	
<b>TOTAL</b>	<b>632.5</b>	
<b>GRAND TOTAL</b>	<b>212475914.80</b>	

Hence the local authority is required to state the reason of such lapses and produced the vouchers in support of the withdraw/Debit or clarify the reasons of such debits without taking into the Cash Books to Audit.

**PARA 5.3. Amounts reflected in cash book could not be traced from bank pass book.**

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books , it was found that the following amounts i.e. Rs. **8558087.00** & Rs. **30238241.00**(Receipts & payments) totaling Rs. **38796328.00** stated below as per cash book could not be traced from the concerned bank pass book.

SL NO	CASH BOOK DATE	RECEIPT AMOUNT	PAYMENT AMOUNT	PURTICULARS
1	12.4.16	1575.00		INT. SBI JV
2	27.5.16	237867.00		DCR UCO.BANK
3	28.5.16	2700.00		DCR SBI JV
4	24.6.16	1000.00		DCR UCO.BANK
5	22.7.16	127370.00		DCR SBI JV
6	23.8.16	11100.00		DCR SBI JV
7	30.8.16	45920.00		DCR SBI JV
8	3.10.16	2000000.00		CANARA BANK SBP
9	28.10.16	959400.00		DCR SBI JV
10	31.10.16	30000.00		DCR SBI JV

119.12.16	454159.00		DCR SBI JV
127.1.17	2150633.00		DCR SBI JV
137.1.17	40010.00		DCR UCO.BANK
1411.1.17	221920.00		DCR SBI JV
1531.1.17	1813000.00		DCR SBI JV
1631.1.17	80000.00		DCR UCO.BANK
179.2.17	7906.00		DCR UCO.BANK
1815.3.17	50000.00		DCR SBI JV
1930.3.17		7500000.00	INVESTMENT UCO BANK VR NO.126/30.3.17
2030.3.17	122430.00		DCR SBI JV
21	10001.00		DCR SBI JV
2230.3.17		22500000.00	INVESTMENT SBI JV VR NO.127(A)/30.3.17
2330.3.17	6250.00		DCR SBI JV
2431.3.17	400.00		DCR SBI JV
2531.3.17	1806.00		INTEREST ON COE GENERAL ACCOUNT
2631.3.17		1806.00	PAYMENT TO S K SWAIN VR NO 132/31.3.17
2731.3.17		236435.00	EPF DEPOSIT SBI JV VR NO 135/31.3.17
<b>TOTAL</b>	<b>8375447.00</b>	<b>30238241.00</b>	
<b>EXAM FUND C/A SCROLL ABSTRACT OF WHICH TAKEN TO CASH BOOK</b>			
125.11.16	76760.00	0.00	
213.12.16	1260.00	0.00	
34.1.17	3420.00		
46.1.17	4330.00		DOUBLE DEPOSIT SHOWN
56.1.17	2160.00		DOUBLE DEPOSIT SHOWN
67.1.17	7020.00		
710.1.17	6050.00		
816.1.17	18760.00		
916.1.17	50250.00		
1016.1.17	2880.00		
117.2.17	800.00		
1228.2.17	670.00		
1328.2.17	670.00		
141.3.17	1060.00		
151.3.17	1060.00		
167.3.17	1110.00		
177.3.17	1110.00		
187.3.17	1110.00		
197.3.17	910.00		
209.3.17	50.00		
219.3.17	50.00		
229.3.17	50.00		

23	9.3.17	50.00		
24	14.3.17	370.00		
25	30.3.17	680.00		
	<b>TOTAL</b>	<b>182640.00</b>	<b>30238241.00</b>	
	<b>GRAND TOTAL</b>	<b>8558087.00</b>	<b>30238241.00</b>	

Hence the local authority is suggested to look into the matter and state the reason of such lapses .Steps taken if any to trace the unclassified receipts & produced vouchers in support of the withdrawl//Debit or clarify the reasons of such Credits/Debits for taking into the Cash Books to Audit.

**PARA 5.4.Amount credited to Bank pass book but not taken to cash book.**

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books, it was found that a sum of Rs.**72926919.00** as detailed below has not been taken to cash books.

<b>Deposits made in Bank Pass book not taken to cash book</b>			
SL.NO	DATE	AMOUNT	PURTICULARS
<b>A</b>	<b>CANARA BANK,SAMBALPUR A/C NO 0185101011313</b>		
	131.10.16	8085.00	INTEREST
	231.1.2017	8167.00	INTEREST
	<b>TOTAL</b>	<b>16252.00</b>	
<b>B</b>	<b>SBI,JV,BURLA A/C NO 10526092593</b>		
	129.4.16	150.00	
	211.5.16	6930.00	
	317.5.16	500.00	
	430.5.16	300.00	
	531.5.16	1050.00	
	631.5.16	1050.00	
	71.6.16	23000000.00	
	816.6.16	150.00	
	916.6.16	150.00	
	1020.6.16	500.00	
	1127.6.16	200.00	
	122.7.16	350000.00	
	1316.7.16	2700.00	
	1422.7.16	450.00	
	1522.7.16	28870.00	
	1625.7.16	27340.00	
	1727.7.16	6300.00	
	1827.7.16	64860.00	
	1930.7.16	150.00	
	2030.7.16	150.00	
	2130.7.16	150.00	
	2230.7.16	150.00	
	2330.7.16	250.00	

242.8.16	522.00
252.8.16	522.00
262.8.16	522.00
2717.8.16	10000.00
2824.8.16	550.00
2924.8.16	1600.00
3024.8.16	550.00
3129.8.16	5781.00
3229.8.16	20000.00
3331.8.16	3104.00
341.9.16	500.00
351.9.16	150.00
362.9.16	5150.00
372.9.16	33916.00
382.9.16	8100.00
392.9.16	3000.00
402.9.16	2600.00
415.9.16	800.00
421.10.16	9630.00
433.10.16	300.00
443.10.16	150.00
453.10.16	500.00
463.10.16	450.00
473.10.16	300.00
483.10.16	1015.00
493.10.16	1500.00
503.10.16	118029.00
514.10.16	750.00
524.10.16	3650.00
5329.10.16	2000.00
543.11.16	38800.00
555.11.16	92563.00
565.11.16	1050.00
5712.11.16	3425.00
581.12.16	27389.00
591.12.16	350000.00
601.12.16	700000.00
613.12.16	576450.00
629.12.16	604.00
6313.12.16	100.00
6417.12.16	447830.00
6522.12.16	70744.00
667.1.17	28883.00

67	11.1.17	782250.00	
68	11.1.17	24840.00	
69	11.1.17	182340.00	
70	7.1.17	1060.00	
71	20.1.17	13680.00	
72	27.1.17	1050.00	
73	4.2.17	661000.00	
74	4.2.17	933000.00	
75	8.3.17	500.00	
76	30.3.17	6000.00	
77	30.3.17	4029.00	
	<b>TOTAL</b>	<b>28675578.00</b>	
<b>C</b>	<b>SBI,JV,BURLA EXAM A/C NO 33811750786</b>		
	13.1.17	40.00	
	22.3.17	90850.00	
	325.3.17	17677.00	
	<b>TOTAL</b>	<b>108567.00</b>	
<b>D</b>	<b>SBI,JV,BURLA CURRENT A/C NO 10526092015</b>		
	113.5.16	422467.00	
	221.5.16	13675500.00	
	32.6.16	587101.00	
	42.7.16	127998.00	
	54.7.16	66156.00	
	626.7.16	4438937.00	
	726.7.16	528502.00	
	827.7.16	608447.00	
	928.7.16	365940.00	
	1030.7.16	14960281.00	
	1130.7.16	1366673.00	
	1231.8.16	1500000.00	
	1315.9.16	930.00	
	144.11.16	1343116.00	
	1519.11.16	767172.00	
	<b>TOTAL</b>	<b>40759220.00</b>	
<b>E</b>	<b>UCO BANK ,KATAPALI AC/NO-07100100000100</b>		
	126.5.16	237867.00	
	212.7.16	50000.00	
	312.7.16	50000.00	
	420.7.16	1000.00	
	530.8.16	120000.00	
	63.10.16	19948.00	
	77.9.16	7500.00	
	87.1.17	10.00	

931.1.17	31000.00
1031.1.17	106000.00
1110.1.17	750.00
1210.3.17	10.00
1314.3.17	50000.00
<b>TOTAL</b>	<b>674085.00</b>
<b>F</b>	<b>SBI,JV,BURLA EXAM FUND A/C NO 33841120179</b>
17.12.16	10160.00
27.12.16	4020.00
37.12.16	3350.00
47.12.16	680.00
58.12.16	65090.00
613.12.16	22040.00
79.1.17	3610.00
89.1.17	4020.00
99.1.17	5360.00
109.1.17	980.00
119.1.17	2340.00
129.1.17	12320.00
139.1.17	2360.00
149.1.17	2340.00
159.1.17	180210.00
169.1.17	1170.00
179.1.17	44360.00
189.1.17	53260.00
199.1.17	2340.00
209.1.17	2340.00
219.1.17	780.00
229.1.17	90610.00
239.1.17	1270.00
249.1.17	83450.00
259.1.17	1280.00
269.1.17	980.00
279.1.17	73890.00
289.1.17	4880.00
299.1.17	39640.00
309.1.17	780.00
319.1.17	34040.00
329.1.17	31320.00
339.1.17	83450.00
349.1.17	12080.00
359.1.17	980.00
369.1.17	73890.00

379.1.17	4880.00
389.1.17	39640.00
399.1.17	780.00
409.1.17	34040.00
419.1.17	31320.00
429.1.17	4900.00
439.1.17	1180.00
449.1.17	2940.00
459.1.17	3510.00
469.1.17	2440.00
479.1.17	780.00
489.1.17	6290.00
499.1.17	1170.00
509.1.17	780.00
519.1.17	680.00
529.1.17	2340.00
539.1.17	26500.00
549.1.17	3510.00
559.1.17	81820.00
569.1.17	1170.00
579.1.17	2640.00
589.1.17	5280.00
599.1.17	7120.00
609.1.17	1560.00
619.1.17	1960.00
629.1.17	6490.00
639.1.17	1270.00
649.1.17	1560.00
659.1.17	57520.00
669.1.17	306380.00
679.1.17	880.00
689.1.17	53210.00
699.1.17	680.00
709.1.17	1270.00
719.1.17	72420.00
729.1.17	1270.00
739.1.17	5850.00
749.1.17	4990.00
759.1.17	3720.00
769.1.17	2920.00
779.1.17	2440.00
789.1.17	4680.00
799.1.17	1660.00

809.1.17	1170.00
819.1.17	1170.00
829.1.17	5850.00
839.1.17	92460.00
849.1.17	43640.00
859.1.17	1170.00
869.1.17	1460.00
879.1.17	980.00
889.1.17	15520.00
899.1.17	35180.00
909.1.17	72200.00
919.1.17	69210.00
929.1.17	8360.00
939.1.17	1960.00
949.1.17	1280.00
959.1.17	71460.00
969.1.17	1180.00
979.1.17	1080.00
989.1.17	780.00
999.1.17	5080.00
1009.1.17	3620.00
1019.1.17	5950.00
1029.1.17	3140.00
1039.1.17	1170.00
1049.1.17	1270.00
1059.1.17	1170.00
10611.1.17	10638.00
10711.1.17	21238.00
10816.1.17	50250.00
10916.1.17	11560.00
11016.1.17	15468.00
11116.1.17	13458.00
11216.1.17	5818.00
11316.1.17	40256.00
11416.1.17	40256.00
11516.1.17	21858.00
11617.1.17	12038.00
11717.1.17	46288.00
11819.1.17	9078.00
11919.1.17	12898.00
12019.1.17	2508.00
12121.1.17	1088.00
12221.1.17	888.00



123	21.1.17	5598.00	
124	21.1.17	2778.00	
125	21.1.17	5098.00	
126	21.1.17	888.00	
127	21.1.17	4158.00	
128	7.2.17	1600.00	
129	1.3.17	660.00	
130	1.3.17	660.00	
131	1.3.17	670.00	
132	1.3.17	670.00	
133	2.3.17	1380.00	
134	2.3.17	1060.00	
135	2.3.17	1060.00	
136	8.3.17	1110.00	
137	9.3.17	910.00	
138	9.3.17	1110.00	
139	9.3.17	1110.00	
140	10.3.17	50.00	
141	10.3.17	50.00	
142	14.3.17	1370.00	
143	14.3.17	370.00	
144	14.3.17	50.00	
145	14.3.17	50.00	
146	15.3.17	4080.00	
147	15.3.17	33500.00	
148	15.3.17	5440.00	
149	15.3.17	1960.00	
150	15.3.17	40870.00	
151	15.3.17	960.00	
152	15.3.17	1160.00	
153	15.3.17	1160.00	
154	15.3.17	1160.00	
155	15.3.17	21660.00	
156	16.3.17	1160.00	
157	16.3.17	1360.00	
158	16.3.17	1160.00	
	<b>TOTAL</b>	<b>2665296.00</b>	
<b>G</b>	<b>SBI,SAMBALPUR A/C NO 10856691329</b>		
	125.6.16	10662.00	
	225.9.16	5468.00	
	325.12.16	5463.00	
	425.3.17	5457.00	
	<b>TOTAL</b>	<b>27050.00</b>	

H	SBI,JV,BURLA IDF FUND A/C NO 30047370917		
	125.6.16		343.00
	225.9.16		176.00
	325.12.16		176.00
	425.3.17		176.00
	<b>TOTAL</b>		<b>871.00</b>
	<b>G TOTAL</b>		<b>72926919.00</b>

Hence the local authority is suggested to look into the matter and state the reason of such lapses .Steps taken if any to trace the unclassified receipts & clarify the reasons of such Credits without taking into the Cash Books may be clarified to Audit.

**PARA 5.5 Cheques issued during the year 2016-17 but not encashed till 31.03.2017.**

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books, it was found that a sum of Rs. **63378853.00** as detailed below has been made expenditure in the cash book but it has not been debited in the Pass Books till 31.03.2017.

SL.NO	CH NO /DATE	AMOUNT	VOUCHER NO.
1	825618/28.4.16	800.00	77/28.4.16
2	825619/28.4.16	800.00	78/28.4.16
3	825621/28.4.16	500.00	80/28.4.16
4	825635/29.4.16	800.00	99/29.4.16
5	825696/25.5.16	12878.00	89,90/25.5.16
6	825703/29.5.16	40000.00	97(3)/29.5.16
7	825742/13.6.16	90.00	52/13.6.16
8	825823/8.7.15	7538.00	28/8.7.16
9	826073/3.10.16	718674.00	34/3.10.16
10	826144/2.11.16	500.00	22/2.11.16
11	826145/2.11.16	500.00	22/2.11.16
12	826149/2.11.16	500.00	23/2.11.16
13	826155/2.11.16	500.00	25/2.11.16
14	826156/2.11.16	500.00	25/2.11.16
15	826157/2.11.16	500.00	25/2.11.16
16	826158/2.11.16	1000.00	26/2.11.16
17	826159/2.11.16	500.00	26/2.11.16
18	826161/2.11.16	1000.00	26/2.11.16
19	826173/2.11.16	500.00	30/2.11.16
20	826180/2.11.16	250.00	30/2.11.16
21	826294/25.11.16	120.00	73/5.11.16
22	826246/18.11.16	800.00	118/18.11.16

23826247/18.11.16	800.00	119/18.11.16
24826249/18.11.16	800.00	121/18.11.16
25826256/18.11.16	3494.00	126/18.11.16
26826260/22.11.16	583530.00	134/22.11.16
27826285/25.11.16	7200.00	165/25.11.16
28826288/25.11.16	2483.00	169/25.11.16
29826283/25.11.16	180000.00	188/25.11.16
30826355/9.12.16	591022.00	81/9.12.16
31826369/10.12.16	10449.00	111/10.12.16
32826392/14.12.16	5146.00	153,154,155/14.12.16
33826420/21.12.16	70744.00	200/21.12.16
34826523/7.2.16	38780.00	18/7.2.17
35826551/13.12.16	206242.00	90/15.2.17
36826604/2.3.17	12000.00	3/2.3.17
37826608/2.3.17	12000.00	3/2.3.17
38826638/4.3.17	8377.00	20/4.3.17
39257418/4.3.17	16700000.00	22/4.3.17
40826645/7.3.17	2970.00	30/7.3.17
41826646/7.3.17	22434.00	31 to 34/7.3.17
42826647/7.3.17	13990.00	35 to 37,40/7.3.17
43826648/7.3.17	5049.00	35 to 37/7.3.17
44826659/10.3.17	9000.00	54/10.3.17
45826670/11.3.17	2550.00	70/11.3.17
46826680/17.3.17	45000.00	89 to 90/17.3.17
47826685/18.3.17	300000.00	94/18.3.17
48826687/18.3.17	26180.00	96/18.3.17
49826690/21.3.17	2732.00	100/18.3.17
50826694/22.3.17	552.00	110/22.3.17
51826695/22.3.17	6749.00	111/22.3.17
52826698/23.3.17	337347.00	114/23.3.17
53826700/23.3.17	9000.00	116/23.3.17
54826758/31.3.17	101723.00	136/31.3.17
55826759/31.3.17	15035956.00	137/31.3.17
56826760/31.3.17	193495.00	138/31.3.17
57826761/31.3.17	364706.00	139/31.3.17
58826762/31.3.17	4900.00	140/31.3.17
59826763/31.3.17	158400.00	141/31.3.17
60826764/31.3.17	211000.00	142/31.3.17
61826765/31.3.17	300000.00	142/31.3.17
62826766/31.3.17	500000.00	142/31.3.17
63826767/31.3.17	360000.00	142/31.3.17
64826768/31.3.17	230000.00	142/31.3.17
65826769/31.3.17	300000.00	142/31.3.17

66826770/31.3.17	270000.00	142/31.3.17
67826771/31.3.17	180000.00	142/31.3.17
68826772/31.3.17	450000.00	142/31.3.17
69826772/31.3.17	34826.00	143,144/31.3.17
70826773/31.3.17	832350.00	145 to 158/31.3.17
71826774/31.3.17	28594.00	159/31.3.17
72826775/31.3.17	592185.00	160 to 178/31.3.17
73826776/31.3.17	7800.00	179/31.3.17
74826777/31.3.17	456118.00	180 to 181/31.3.17
75086378/31.3.17	11565.00	182/31.3.17
76826779/31.3.17	4453634.00	183/31.3.17
77826780/31.3.17	587640.00	184/31.3.17
78826781/31.3.17	528876.00	185/31.3.17
79826782/31.3.17	587640.00	186/31.3.17
80826783/31.3.17	528876.00	187/31.3.17
81826784/31.3.17	528876.00	188/31.3.17
82826785/31.3.17	689788.00	189 to 190/31.3.17
83826786/31.3.17	4110.00	191/31.3.17
84826787/31.3.17	171945.00	192 to 194/31.3.17
85826788/31.3.17	399968.00	195/31.3.17
86826789/31.3.17	38777.00	196 to 199/31.3.17
87826790/31.3.17	1120.00	200/31.3.17
88826791/31.3.17	5000.00	201/31.3.17
89826792/31.3.17	6463.00	202/31.3.17
90826793/31.3.17	3920.00	203/31.3.17
91826794/31.3.17	7849.00	204 to 205/31.3.17
92826795/31.3.17	4601.00	206/31.3.17
93826709/31.3.17	935623.00	211/31.3.17
94826710 to 826757/31.3.17	383064.00	212/31.3.17 DETAILS OF EACH CHEQUE NOT SHOWN IN CASH BOOK
95086376/31.3.17	69504.00	213/31.3.17
96826796/31.3.17	66296.00	216/31.3.17
97826797/31.3.17	13492.00	217/31.3.17
98826798/31.3.17	23307.00	218 to 221/31.3.17
99826799/31.3.17	8744.00	222 to 223/31.3.17
100826800/31.3.17	8761.00	224 to 226/31.3.17
101826801/31.3.17	60000.00	227 to 231/31.3.17
102826802/31.3.17	15000.00	232/31.3.17
103826803/31.3.17	45000.00	233 to 235/31.3.17
104826804/31.3.17	14450.00	236/31.3.17
105826805/31.3.17	9000.00	237/31.3.17
106826806/31.3.17	44093.00	238/31.3.17
107826807/31.3.17	121113.00	239/31.3.17

108	826808/31.3.17	9669.00	240/31.3.17
109	826809/31.3.17	8600.00	241 to 242/31.3.17
110	826810/31.3.17	1750.00	243 to 248/31.3.17
111	826811/31.3.17	219258.00	249 to 270/31.3.17
112	826812/31.3.17	29377.00	271 to 272/31.3.17
113	826813/31.3.17	14690.00	274/31.3.17
114	826814/31.3.17	7576.00	275/31.3.17
115	826815/31.3.17	749339.00	276 to 278/31.3.17
116	826816/31.3.17	191321.00	279to 287/31.3.17
117	826817/31.3.17	61632.00	288to 291/31.3.17
118	826818/31.3.17	50000.00	292/31.3.17
119	826819/31.3.17	26643.00	293 to 295/31.3.17
120	826820/31.3.17	97443.00	296,371(A)/31.3.17
121	826821/31.3.17	226416.00	297 to 298/31.3.17
122	826822/31.3.17	278864.00	299/31.3.17
123	826823/31.3.17	20888.00	300/31.3.17
124	826824/31.3.17	1617110.00	300(A)/31.3.17
125	826825 to 826881/31.3.17	928443.00	300(A)/31.3.17 DETAILS OF EACH CHEQUE NOT SHOWN IN CASH BOOK
126	086379/31.3.17	114233.00	300(A)/31.3.17
127	826882/31.3.17	255001.00	301/31.3.17
128	826883/31.3.17	13174.00	302/31.3.17
129	826884/31.3.17	394264.00	303/31.3.17
130	826885/31.3.17	11554.00	304/31.3.17
131	826886/31.3.17	80902.00	305/31.3.17
132	826887/31.3.17	21040.00	306 to 307/31.3.17
133	826888/31.3.17	41011.00	308/31.3.17
134	826889/31.3.17	25000.00	308/31.3.17
135	826890/31.3.17	146352.00	310/31.3.17
136	826891/31.3.17	1345.00	311 to 313/31.3.17
137	826892/31.3.17	62142.00	314/31.3.17
138	826893/31.3.17	28310.00	315/31.3.17
139	826894/31.3.17	21600.00	316 to 318/31.3.17
140	826895/31.3.17	46000.00	319 to 323/31.3.17
141	826896/31.3.17	24000.00	324 to 325/31.3.17
142	826897/31.3.17	32777.00	326 to 339/31.3.17
143	826898/31.3.17	3000.00	340/31.3.17
144	826899/31.3.17	3000.00	341/31.3.17
145	826900/31.3.17	13200.00	342/31.3.17
146	826901/31.3.17	6600.00	343/31.3.17
147	826902/31.3.17	6000.00	344/31.3.17
148	826903/31.3.17	246615.00	345/31.3.17

149	826904/31.3.17	3600.00	346/31.3.17
150	826905/31.3.17	106903.00	347/31.3.17
151	826906/31.3.17	1078.00	348/31.3.17
152	826907/31.3.17	99251.00	349/31.3.17
153	826908/31.3.17	5262.00	350/31.3.17
154	826909/31.3.17	25228.00	351 to 356/31.3.17
155	826910/31.3.17	8367.00	357/31.3.17
156	826911/31.3.17	4052.00	358/31.3.17
157	826912/31.3.17	4000.00	359/31.3.17
158	826913/31.3.17	4292.00	360 to 361/31.3.17
159	826914/31.3.17	7200.00	362/31.3.17
160	826915/31.3.17	182312.00	363/31.3.17
161	826916/31.3.17	248299.00	364 to 365/31.3.17
162	826917/31.3.17	30946.00	366 to 367/31.3.17
163	826918/31.3.17	8600.00	368/31.3.17
164	826919/31.3.17	2000.00	369/31.3.17
165	826920/31.3.17	40480.00	370/31.3.17
166	826921/31.3.17	31064.00	371/31.3.17
167	826922/31.3.17	10124.00	372/31.3.17
168	826923/31.3.17	29362.00	373 to 374/31.3.17
169	826924/31.3.17	6317.00	375/31.3.17
170	826925/31.3.17	71433.00	376 to 378/31.3.17
171	826926/31.3.17	49257.00	379/31.3.17
172	826927/31.3.17	600862.00	380/31.3.17
173	826928/31.3.17	3267.00	381/31.3.17
174	826929/31.3.17	25500.00	382/31.3.17
175	826930/31.3.17	5898.00	383/31.3.17
176	826931/31.3.17	1845.00	384/31.3.17
177	826932/31.3.17	21978.00	385/31.3.17
178	826933/31.3.17	86946.00	386/31.3.17
179	826934/31.3.17	1342561.00	387 to 390/31.3.17
180	826935/31.3.17	22526.00	391/31.3.17
181	826936/31.3.17	22850.00	392/31.3.17
182	826937/31.3.17	251387.00	393 to 394/31.3.17
183	826938/31.3.17	55826.00	395/31.3.17
184	826939/31.3.17	46464.00	396/31.3.17
185	826940/31.3.17	7600.00	397/31.3.17
186	826941/31.3.17	9600.00	398/31.3.17
187	826942/31.3.17	25795.00	399 to 401/31.3.17
188	826943/31.3.17	11535.00	402/31.3.17
189	826944/31.3.17	34320.00	403/31.3.17
190	826945/31.3.17	30000.00	404/31.3.17
191	826946/31.3.17	26780.00	405/31.3.17

192826947/31.3.17	20000.00	406/31.3.17
193826948/31.3.17	150000.00	407/31.3.17
194826949/31.3.17	150000.00	407/31.3.17
195826950/31.3.17	7284.00	408/31.3.17
196826951/31.3.17	7445.00	409/31.3.17
197826952/31.3.17	14400.00	410/31.3.17
198826953/31.3.17	21668.00	411/31.3.17
199826954/31.3.17	45000.00	412/31.3.17
200826955/31.3.17	40700.00	413 to 416/31.3.17
201826956/31.3.17	6258.00	417/31.3.17
202826957/31.3.17	18580.00	418 to 419/31.3.17
203826958/31.3.17	317254.00	420 to 449/31.3.17
204826959/31.3.17	126059.00	450/31.3.17
205826960/31.3.17	5000.00	451/31.3.17
206826961/31.3.17	62226.00	452/31.3.17
207826962/31.3.17	54970.00	453 to 460/31.3.17
208826963/31.3.17	14495.00	461/31.3.17
209826964/31.3.17	61261.00	462/31.3.17
210826965/31.3.17	15040.00	463/31.3.17
211826966/31.3.17	27913.00	464/31.3.17
212826967/31.3.17	40580.00	465/31.3.17
213826968/31.3.17	40000.00	466/31.3.17
214826969/31.3.17	33000.00	467/31.3.17
215826970/31.3.17	30000.00	468/31.3.17
216826971/31.3.17	40000.00	469/31.3.17
217826972/31.3.17	35728.00	470/31.3.17
218826973/31.3.17	43000.00	471/31.3.17
219086381/31.3.17	21466.00	472 to 473/31.3.17
220086382/31.3.17	98200.00	474/31.3.17
221086383/31.3.17	22404.00	475 to 478/31.3.17
222086384/31.3.17	14642.00	479/31.3.17
223086385/31.3.17	3630.00	480/31.3.17
224086386/31.3.17	148246.00	481/31.3.17
225086387/31.3.17	28011.00	482/31.3.17
226086388/31.3.17	20000.00	483/31.3.17
227086389/31.3.17	63661.00	484,509/31.3.17
228086390/31.3.17	7722.00	485 to 488/31.3.17
229086391/31.3.17	14428.00	489 to 492/31.3.17
230086392/31.3.17	7772.00	493 to 494/31.3.17
231086393/31.3.17	11590.00	495/31.3.17
232086394/31.3.17	9185.00	496 to 497/31.3.17
233086395/31.3.17	1589.00	498/31.3.17
234086396/31.3.17	1164.00	499/31.3.17

235	086397/31.3.17	20558.00	500 to 501/31.3.17
236	086398/31.3.17	2342.00	502/31.3.17
237	086399/31.3.17	13798.00	503 to 508/31.3.17
238	086377/31.3.17	2921.00	510/31.3.17
239	826975/31.3.17	120496.00	511/31.3.17
240	826974/31.3.17	66648.00	512/31.3.17
241	086380/31.3.17	351738.00	513,515/31.3.17
242	086886/31.3.17	153657.00	514/31.3.17
	<b>GRAND TOTAL</b>	<b>63378853.00</b>	

It was noticed that most of the above cheques were issued during March were debited by the Bank in the month of June, July etc.. Besides Govt. In Finance Deptt. Has issued Various instructions towards rush of expenditure at the fag end of the Year which were not followed by the Institutions. It seems that cheques were issued by the institutions after 31.03.2017 & presented to the Bank by Receiver lately.

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 5.6 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 pass book & a/c no. has not been mentioned daily or if mentioned there are overcutting. Further scrutiny of Cash books on 31.03.2017 shows that various a/cs were clogged together and shows the closing balance together in one units. 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/cs. 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 "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.

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 2016-17 i.e 01.04.2016 to 31.03.2017. No Bank Reconciliation statement for the year 2016-17 has also been prepared by the local authority.

Cheques were issued without calculating the available balance under each head of schemes as all schemes money were clogged in main accounts which shows a negative balance.

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

As per Rule 16 (i) of Orissa Universities Accounts Manual, 1987 "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 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 heads of account or single type of transaction does not follow the inherit

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 - 2016-2017

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

**Comments**

6.1 .The details of stock and store position as ascertained by audit is furnished below.

Sl. No.	Name of the Article	O.B. as on 01.04.2016	Purchase during 01.04.2016-31.03.2017	Total	Issued to units, Departments	C.B. as on 31.03.2017	Name of Stock Register Page No
1.	Almirah-Steel (Godrej)	60	nil	60	----	60	Misc.Articles (Furniture) Vol-VI, Page No-20
2.	Almirah-Steel (Local)	202	15	217	-----	217	Misc.Articles (Furniture) Vol-VI, Page No-23
3.	Almirah- wooden (Local)	141	nil	141	-----	141	
4.	Air Cooler -Fibre	62	nil	62	-----	62	Machinery Articles, Vol-IV Page No-59
5.	Air Cooler- Iron	10	nil	10	-----	10	
6.	Chair- wooden	234	nil	234	-----	234	
7.	Chair-steel	81	20	101	L.R. Law Collegeà12 PG Dept. of Lawà02 MBA dept.à04	83	Misc.Articles (Furniture) Vol-VI, Page No-15 & 16
8.	Chair-fibre	23	250	273	Baitarani Hostelà150 L.R. Law Collegeà75	48	Misc.Articles (Furniture) Vol-VI, Page No-11 & 17
9.	Chair-Iron (folding)	18	nil	18	-----	18	
10.	Table -wooden	218	nil	218	-----	218	
11.	Table- iron/ Steel	38	158	196	Baitarani Hostelà154 L.R. Law Collegeà01 LAW Depttà02 MBA Depttà04	35	Misc.Articles (Furniture) Vol-VI, Page No-08, 13 & 14
12.	Stool	16	nil	16	-----	16	
13.	Steel/ wooden Rack	173	nil	173	-----	173	
14.	Whatnot	54	----	54	-----	54	
15.	Book Shelf	06	-----	06	-----	06	
16.	Xerox machine/Photocopier	07	02	09	-----	09	Machinery

							Artickes, Vol-IV Page No-135
17.	Printer	40	07	47	-----	47	Machinery Artickes, Vol-IV Page No-129,130 & 194
18.	Type Machine	08	-----	08	-----	08	
19.	Air Conditioner	03	10	13	PGCOà04 Guest Houseà04	05	Machinery Artickes, Vol-IV Page No-20
20.	FAX machine	02	----	02	-----	02	Machinery Artickes, Vol-IV Page No-146
21.	Cyclostyle Machine(Auto)	03	-----	03	-----	03	Machinery Artickes, Vol-IV Page No-5
22.	Iron Box & iron Chest	48	----	48	-----	48	
23.	Franking Machine(Digital)	01	----	01	-----	01	Machinery Artickes, Vol-IV Page No-44
24.	Sofa set with or without tea poi	01	-----	01	-----	01	
25.	Refrigerator	01	-----	01	-----	01	Misc.Articles (Furniture) Vol-VI, Page No-95
26.	Cash counting machine	01	-----	01	-----	01	Misc.Articles (Furniture) Vol-VI, Page No-175
27.	Currency verifier	02	-----	02	-----	02	Misc.Articles (Furniture) Vol-VI, Page No-177
28.	Weighing Machine	02	-----	02	-----	02	Misc.Articles (Furniture) Vol-VI, Page No-41
29.	Computer Set	87	14	101	-----	101	Misc.Articles (Furniture) Vol-VI, Page No-130 & 194
30.	Computer Table	69	-----	69	-----	69	Misc.Articles (Furniture) Vol-VI, Page No-26
31.	Scanner	11	-----	11	-----	11	
32.	Desk cum bench	Nil	-----	nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-26
33.	White Board	Nil	-----	Nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-30
34.	Dari	Nil	-----	Nil	-----	Nil	Misc.Articles

							(Furniture) Vol-VI, Page No-30
35.	Water Cooler cum purifier	Nil	-----	Nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-27
36.	Water Cooler	04	-----	04	-----	04	Misc.Articles (Furniture) Vol-VI, Page No-27
37.	Water Purifier	04	-----	04	-----	04	Misc.Articles (Furniture) Vol-VI, Page No-189
38.	Modular Furniture(Godrej)	Nil	-----	Nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-32
39.	Single door Unit- SDU 8	Nil	-----	Nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-32
40.	Single Door Unit- SDU 2	Nil	-----	Nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-32
41.	Conference table with Wire Manager	Nil	-----	Nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-32
42.	Main Desk + ERU+ Joining table+ Pedestal+ Back unit	Nil	-----	Nil	-----	Nil	Misc.Articles (Furniture) Vol-VI, Page No-33
43.	Steel Cot with ply	Nil	100	100	Baitarani hostelà100	Nil	Misc.Articles (Furniture) Vol-VI, Page No-03
44.	Inverter with Battery	Nil	03	03	-----	03	Machinery Articles, Vol-IV Page No-183
45.	TV (LCD/LED)	Nil	03	03	Guest Houseà03	Nil	Supply to Guest House, Vol-I Page No-13
46.	Projector (LCD)	02	----	02	----	02	Machinery Articles, Vol-IV Page No-90 & 91
47.	Camera	01	----	01	-----	01	Machinery Articles, Vol-IV Page No-92
48.	Vacuum Cleaner	02	-----	02	-----	02	Machinery Articles, Vol-IV Page No-165
49.	Mobile Phone	06	03	09	-----	09	Machinery Articles, Vol-IV Page No-178
50.	C.C. T.V. Camera	07	13	20	Central Libraryà03 PD Ladies Hostelà01 Narmada Girls	13	Machinery Articles, Vol-IV Page No-188

					Hostelà01		
					Guest Houseà02		
51.	DVR with Hard Disk	01	02	03	Central Libraryà01	02	Machinery Artickes, Vol-IV Page No-188

The stock register issued to various units and deptt 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 articles like computers, air conditioners, air coolers, printer, scanner, Xerox machine, vehicle, x-ray machine, steel almirah & other costly machineries /equipment etc. may be prepared in the format given below by the Local authority.

Comments :-

Para 6.2 Irregularities in maintenance of Stock & Stores of the University.

In spite of objections and suggestions imparted in last and previous audit reports no suitable actions have been taken by the stock & stores section of the University to maintain the stock registers of every material properly. It is pertinent to mention here that as per Chapter-VII of the Odisha University Accounting Rules-1987 the detailed methods of purchase, accounting and verification of stock & stores have been elucidated. But it is a matter of great concern that progressive stock positions of both permanent as well as consumable materials have not been worked out and maintained in the stock registers 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 d balance of each stock in registers it is not possible on part of audit to 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 & stores 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 & stores accounts sufficient scopes have been created to misutilise 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 & store:-

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. Hence, the date of physical verification and the stock 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 - 2016-2017

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	465278270.00	655963423.00	-190685153.00	661483795.00	31-03-2017	470798642.00	31-03-2017	675392627.00	-204593985.00	
	<b>GRAND TOTAL</b>	<b>465278270.00</b>	<b>655963423.00</b>	<b>-190685153.00</b>	<b>661483795.00</b>		<b>470798642.00</b>		<b>675392627.00</b>	<b>-204593985.00</b>	

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

. 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 contributory reasons behinds such difference of Rs.204593985.00 between cash book figure and audit fig are furnished below.

1	Closing Balance of Investment as on 31.3.2017 as per Audit.	470798642.00
2	Closing balance figure of cheque a/c cash book not reduced from investment position on encashment of the F.D.R on Dt.02.4.2016 at Cash Book Page No-5	5800000.00
3	Add investment CB wrongly reduced to on 30.3.15 by Rs.4,00,00,000.00 (actual CB.557109155.00-517109155.00) as per Last Audit Report No.190764/2016-17 for the year-2015-16.	40000000.00
4	Deduct investment of CB unduly raised on 1.7.15 Actual CB.517109155 -589109155) = 72000000.00 as per Last Audit Report No.190764/2016-17 for the year-2015-16.	-72000000.00
5	Add investment made on 7.1.16 CB Pg 27 for Rs.1080000.00 as per Last Audit Report No.190764/2016-17 for the year-2015-16.	10800000.00
6	Excess Encashment shown to have made than the actual on 30.09.2013 for which in last audit it was advised vide AR No.44711/2014-15 for the year-2013-14	-2847208 . 00
7	Irregular and excess investment shown on 30.09.2013 for which in last audit it was advised vide AR No.-44711/2014-15 to	74515090.00
8	Investment made during the year 2013-14 not reflected in cash book for which in last audit vide AR No.-44711/2014-15	-20998682.00
9	Investment encashed during the year 2013-14 not reflected in cash book for which vide AR No.-44711/2014-15	115838773.00
10	Difference pointed out in previous audit report for the year 2012-13 to add into cash book but not done, now be added into cash book As per A.R. No.44711/2014-15 for the year 2013-14	-30818139.00

11	Though in last audit it was instructed to deduct investment position of Rs.59,40,089 . 00 from expenditure side but it has been taken in to cash book in receipt side on 20.3.2015 at page no-15, however now the said amount be deducted from cash book as per Audit Report No-44711/2014-15 for the year-2013-14	5940089 . 00
12	The FDRs reinvestment without encashment but the interest accrued on maturity has not been accounted for into the investment position of the cash book during the year-2014-15 as per Audit report No.44711/2014-15 for the year 2013-14	-1002339.00
13	Add the differential amount not reconciled due to irregular maintenance of Cash Book and Investment Ledger which is to be reconciled	82459282.00
14	Closing Balance of Investment as on 31.3.2017 as per Cash Book.	675392627.00

Detail of Investment Position as on 31.03.2017 as per Investment Ledger Maintained by the University.

Detail of Investment position as on 31.3.2017 as per Investment Ledger Maintained by the university										
Sl No	Name of Bank	Name of Branch	A/C No of FD	Amount Invested	Date of Investment	Period	Rate of Interest	Date of Maturity	Maturity Value	Page No of Investment Ledger
1	2	3	4	5	6	7	8	9	10	11
<b>1 NEW FOUNDATION</b>										
1	UCO	Katapali	7100310040409	849151	27.4.16	1 Year	7.70	27.4.17	916448	21
2	UCO	Katapali	7100310041291	1618228	20.6.16	1 year	7.50	20.6.17	1743051	22
3	UCO	Katapali	7100310042090	3514249	19.8.16	1 year	7.50	19.8.17	3785324	22
4	UCO	Katapali	7100310042663	914297	23.9.16	1 Year	7.70	23.9.17	986757	23
5	UCO	Katapali	7100310044070	2748773	1.12.16	1 Year	7.00	1.12.17	2946297	23
6	UCO	Katapali	7100310044452	1608775	22.12.16	1 Year	7.00	22.12.17	1724380	24
7	UCO	Katapali	7100310045022	1578459	31.1.17	1 Year	7.00	31.1.18	1691886	24
8	UCO	Katapali	7100310045466	1586802	1.3.17	1 Year	7.00	1.3.18	1700828	25
9	UCO	Katapali	7100310045770	1110119	21.3.17	1 Year	7.00	21.3.18	1189891	25
		<b>TOTAL</b>		<b>15528853</b>						
<b>2 EXAMINATION FUND</b>										
1	SBI	Jyotivihar	36312035706	7000000	15.12.16	1 Year	6.90	14.12.17	7495642	10
2	SBI	Jyotivihar	36312031767	7000000	15.12.16	1 Year	6.90	14.12.17	7495642	10
3	SBI	Jyotivihar	36312051864	7000000	15.12.16	1 Year	6.90	14.12.17	7495642	10
4	SBI	Jyotivihar	36390733659	8000000	5.1.17	1 Year	6.90	31.12.17	8566448	11
		<b>TOTAL</b>		<b>29000000</b>						
<b>3 GENERAL INVESTMENT</b>										
1	SBI	Jyotivihar	36000819024	8000000	11.8.16	291 Days	7	29.5.17	8456485	185
2	SBI	Jyotivihar	36000836594	8000000	11.8.16	291 Days	7	29.5.17	8456485	185
3	SBI	Jyotivihar	36000839302	8000000	11.8.16	291 Days	7	29.5.17	8456485	185
4	SBI	Jyotivihar	36000853361	8000000	11.8.16	291 Days	7	29.5.17	8456485	185
5	SBI	Jyotivihar	36000872736	8000000	11.8.16	261 Days	7	29.4.17	8404758	187
6	SBI	Jyotivihar	36000874347	8000000	11.8.16	261 Days	7	29.4.17	8404758	187
7	SBI	Jyotivihar	36000876162	8000000	11.8.16	261 Days	7	29.4.17	8404758	187

8	SBI	Jyotivihar	36000887801	8000000	11.8.16	261 Days	7	29.4.17	8404758	187
9	SBI	Jyotivihar	36001005183	9000000	11.8.16	147 Days	6.5	1.6.17	9235603	190
10	UCO	Katapali	07100310042038	8000000	12.8.16	10 Months 17 Days	7.25	29.6.17	8510082	192
11	UCO	Katapali	07100310042045	8000000	12.8.16	10 Months 17 Days	7.25	29.6.17	8510082	192
12	UCO	Katapali	7100310042021	8000000	12.8.16	10 Months 17 Days	7.25	29.6.17	8510082	195
13	UCO	Katapali	7100310042014	8000000	12.8.16	10 Months 17 Days	7.25	29.6.17	8510082	195
14	UCO	Katapali	7100310041994	6500000	12.8.16	11 Months 18 Days	7.25	30.7.17	6954466	195
15	UCO	Katapali	7100310042007	6500000	12.8.16	11 Months 18 Days	7.25	30.7.17	6954466	195
16	UCO	Katapali	7100310042243	7500000	1.9.16	1 Year	7.5	1.9.17	8078519	197
17	UCO	Katapali	7100310042250	7500000	1.9.16	1 Year	7.5	1.9.17	8078519	197
18	UCO	Katapali	7100310042267	7500000	1.9.16	1 Year	7.5	1.9.17	8078519	197
19	UCO	Katapali	7100310042274	7500000	1.9.16	1 Year	7.5	1.9.17	8078519	197
20	SBI	Jyotivihar	36192839936	6000000	20.10.16	1 Year	7.15	20.10.17	6440640	201
21	SBI	Jyotivihar	36401932986	7000000	2.1.17	1 Year	6.9	2.1.18	7495642	201
19	SBI	Jyotivihar	36401932409	7000000	2.1.17	1 Year	6.9	2.1.18	7495642	201
20	SBI	Jyotivihar	36401835994	7000000	2.1.17	1 Year	6.9	2.1.18	7495642	201
21	SBI	Jyotivihar	36423959131	8000000	7.1.17	1 Year	6.9	7.1.18	8566448	203
22	SBI	Jyotivihar	36423944953	8000000	7.1.17	1 Year	6.9	7.1.18	8566448	203
23	SBI	Jyotivihar	36484866506	8000000	24.1.17	1 Year	6.9	24.1.18	8566448	203
24	SBI	Jyotivihar	36484360748	8000000	24.1.17	1 Year	6.9	24.1.18	8566448	203
25	SBI	Jyotivihar	36538676210	7500000	13.2.17	1 Year	6.9	13.2.18	8031045	205
26	SBI	Jyotivihar	36538689140	7500000	13.2.17	1 Year	6.9	13.2.18	8031045	205
27	UCO	Katapali	7100310045411	8000000	27.2.17	1 Year	7	27.2.18	8574872	205
28	UCO	Katapali	7100310045428	8000000	27.2.17	1 Year	7	27.2.18	8574872	205
29	UCO	Katapali	7100310045435	8000000	27.2.17	1 Year	7	27.2.18	8574872	207
30	SBI	Jyotivihar	36576623955	8500000	27.2.17	206 Days	6.75	21.9.17	8829931	207
31	SBI	Jyotivihar	36576609656	8500000	27.2.17	206 Days	6.75	21.9.17	8829931	207
32	SBI	Jyotivihar	36576599828	8500000	27.2.17	206 Days	6.75	21.9.17	8829931	207
33	SBI	Jyotivihar	36576576334	8500000	27.2.17	206 Days	6.75	21.9.17	8829931	207
34	SBI	Jyotivihar	36576572635	8500000	27.2.17	206 Days	6.75	21.9.17	8829931	209
35	SBI	Jyotivihar	36576538707	8500000	27.2.17	206 Days	6.75	21.9.17	8829931	209
36	SBI	Jyotivihar	36576753430	8500000	27.2.17	274 Days	7	28.11.17	8955822	209
37	SBI	Jyotivihar	36576755518	8500000	27.2.17	274 Days	7	28.11.17	8955822	209
38	SBI	Jyotivihar	36576745259	8500000	27.2.17	274 Days	7	28.11.17	8955822	211
39	SBI	Jyotivihar	36576731063	8500000	27.2.17	274 Days	7	28.11.17	8955822	211
40	UCO	Katapali	7100310045480	8500000	2.3.17	150 Days	6.5	30.7.17	8727055	211
41	UCO	Katapali	7100310045497	8500000	2.3.17	150 Days	6.5	30.7.17	8727055	211
42	UCO	Katapali	7100310045503	8500000	2.3.17	181 Days	6.9	30.8.17	8790840	213
43	UCO	Katapali	7100310045510	8500000	2.3.17	181 Days	6.9	30.8.17	8790840	213
44	UCO	Katapali	7100310045527	8500000	2.3.17	181 Days	6.9	30.8.17	8790840	213
45	UCO	Katapali	7100310045534	8500000	2.3.17	181 Days	6.9	30.8.17	8790840	213
46	UCO	Katapali	7100310045541	8500000	2.3.17	7 Months 28 Days	6.9	30.10.17	8892220	215
47	UCO	Katapali	7100310045558	8500000	2.3.17	7 Months 28 Days	6.9	30.10.17	8892220	215



48	UCO	Katapali	7100310045565	8500000	2.3.17	7 Months 28 Days	6.9	30.10.17	8892220	215
49	UCO	Katapali	7100310045572	8500000	2.3.17	7 Months 28 Days	6.9	30.10.17	8892220	215
		<b>TOTAL</b>		<b>416000000</b>						
<b>4</b>	<b>ENDOWMENT DONATED</b>									
1	UCO	Katapali	7100310002414	3000	9.7.15	3 Years	8.2	9.7.18	3827	13
2	UCO	Katapali	7100310002346	3000	9.7.15	3 Years	8.2	9.7.18	3827	25
3	UCO	Katapali	7100310002339	3000	9.7.15	3 Years	8.2	9.7.18	3827	35
4	SBI	Jyotivihar	30589132364	3039	11.11.14	3 YEARS	8.75%	11.11.17	Annual Interest Scheme	52
5	SBI	Jyotivihar	30589139154	3039	11.11.14	3 YEARS	8.75%	11.11.17	do	60
6	SBI	Jyotivihar	30589140284	3039	11.11.14	3 YEARS	8.75%	11.11.17	do	72
7	UCO	Katapali	7100310002407	3000	9.7.15	3 Years	8.20%	9.7.18	3827	83
8	UCO	Katapali	7100310002322	3000	9.7.15	3 Years	8.20%	9.7.18	3827	93
9	UCO	Katapali	7100310002353	3000	9.7.15	3 Years	8.20%	9.7.18	3827	103
10	UCO	Katapali	7100310002360	3000	9.7.15	3 Years	8.20%	9.7.18	3827	111
11	UCO	Katapali	7100310002377	3000	9.7.15	3 Years	8.20%	9.7.18	3827	119
12	SBI	Jyotivihar	30589188261	3045	11.11.14	3 YEARS	8.75%	11.11.17	Annual Interest Scheme	124
13	UCO	Katapali	7100310002391	3000	9.7.15	3 Years	8.20%	9.7.18	3827	135
14	UCO	Katapali	7100310002384	3000	9.7.15	3 Years	8.20%	9.7.18	3827	143
15	UCO	Katapali	7100310002452	5000	9.7.15	3 Years	8.20%	9.7.18	6379	151
16	UCO	Katapali	7100310002445	4500	9.7.15	3 Years	8.20%	9.7.18	5741	159
17	UCO	Katapali	7100310002315	2000	9.7.15	3 Years	8.20%	9.7.18	2551	167
18	SBI	Jyotivihar	32028943232	103247	11.11.14	3 Years	8.75%	11.11.17	Annual Interest Scheme	175
19	SBI	Jyotivihar	30589141266	3242	11.11.14	3 Years	8.75%	11.11.17	do	183
20	UCO	Katapali	7100310035887	1000	17.7.15	3 Years	8.20%	17.7.18	1276	191
21	UCO	Katapali	7100310002483	5500	9.7.15	3 Years	8.20%	9.7.18	7017	199
22	UCO	Katapali	07100310002469	5000	9.7.15	3 Years	8.20%	9.7.18	6379	207
23	UCO	Katapali	07100310002476	5500	9.7.15	3 Years	8.20%	9.7.18	7017	215
24	UCO	Katapali	07100310002513	6000	9.7.15	3 Years	8.20%	9.7.18	7654	223
25	UCO	Katapali	07100310002438	4500	9.7.15	3 Years	8.20%	9.7.18	5741	231
26	UCO	Katapali	07100310002506	6000	9.7.15	3 Years	8.20%	9.7.18	7654	239
27	UCO	Katapali	07100310002502	10000	9.7.15	3 Years	8.20%	9.7.18	12757	247
28	UCO	Katapali	07100310002490	6000	9.7.15	3 Years	8.20%	9.7.18	7654	255
29	UCO	Katapali	07100310002520	6000	9.7.15	3 Years	8.20%	9.7.18	8420	263
30	UCO	Katapali	07100310002292	1000	9.7.15	3 Years	8.20%	9.7.18	1276	271
31	UCO	Katapali	07100310002551	10000	9.7.15	3 Years	8.20%	9.7.18	12757	279
32	UCO	Katapali	07100310002575	10000	9.7.15	3 Years	8.20%	9.7.18	12757	285
33	UCO	Katapali	07100310002599	20000	9.7.15	3 Years	8.20%	9.7.18	25514	295

34	UCO	Katapali	07100310002568	10000	9.7.15	3 Years	8.20%	9.7.18	12757	303
35	UCO	Katapali	07100310002544	10000	9.7.15	3 Years	8.20%	9.7.18	12757	311
36	UCO	Katapali	07100310002308	13000	9.7.15	3 Years	8.20%	9.7.18	1658	321
37	UCO	Katapali	07100310002421	43000	9.7.15	3 Years	8.20%	9.7.18	5486	329
38	UCO	Katapali	07100310002629	39000	9.7.15	3 Years	8.20%	9.7.18	49753	337
39	UCO	Katapali	07100310002537	78000	9.7.15	3 Years	8.20%	9.7.18	9951	345
40	SBI	Jyotivihar	30589142191	12467	11.11.14	3 Years	8.75%	11.11.17	Annual Interest Scheme	354
41	UCO	Katapali	07100310002612	25000	9.7.15	3 Years	8.20%	9.7.18	10807	365
42	UCO	Katapali	07100310002605	25000	9.7.15	3 Years	8.20%	9.7.18	10807	375
43	UCO	Katapali	07100310045640	75000	7.3.17	16 m 2 Days	6.90%	9.7.18	82190	375
44	SBI	Jyotivihar	34439803928	51278	11.11.13	3 YEARS	9%	11.11.17	Annual Interest Scheme	398
45	SBI	Jyotivihar	30589224926	25334	11.11.14	3 YEARS	8.75%	11.11.17	do	406
46	SBI	Jyotivihar	30589228636	25334	11.11.14	3 YEARS	8.75%	11.11.17	do	418
47	SBI	Jyotivihar	30589239943	25334	11.11.14	3 YEARS	8.75%	11.11.17	do	428
48	SBI	Jyotivihar	32028941938	103247	11.11.14	3 Years	8.75%	11.11.17	do	432
49	SBI	Jyotivihar	32028943242	102975	11.11.14	3 YEARS	8.75%	11.11.17	do	444
50	SBI	Jyotivihar	30589263647	111062	11.11.14	3 YEARS	8.75%	11.11.17	do	454
51	SBI	Jyotivihar	30626755506	55037	11.11.14	3 YEARS	8.75%	11.11.17	do	468
52	SBI	Jyotivihar	30589195325	50670	11.11.14	3 YEARS	8.75%	11.11.17	do	13(Vol-III)
		<b>TOTAL</b>		<b>1013789</b>						
<b>5</b>	<b>ENDOWMENT SELF FINANCE</b>									
1	SBI	Jyotivihar	32336266746	253198	11.2.15	1000 Days	8.5	7.11.17	318853	57(Vol-III)
2	SBI	Jyotivihar	33428676230	1200000	5.11.15	2 Years	7.5	5.11.17	Annual Interest Scheme	59(Vol-III)
		<b>TOTAL</b>		<b>1453198</b>						
<b>6</b>	<b>UNIVERSITY ENDOWMENT</b>									
1	SBI	Jyotivihar	30284295508	750000	29.11.12	5 YEARS	8.50%	29.11.17	Annual Interest Scheme	17
2	SBI	Jyotivihar	30284308245	300000	29.11.12	5 YEARS	8.50%	29.11.17	do	36
3	SBI	Jyotivihar	30284309758	300000	29.11.12	5 YEARS	8.50%	29.11.17	do	50
4	SBI	Jyotivihar	30284309918	300000	29.11.12	5 YEARS	8.50%	29.11.17	do	66
		<b>TOTAL</b>		<b>1650000</b>						
<b>7</b>	<b>ENDOWMENT MISC</b>									
1	SBI	Jyotivihar	36279748565	200000	1.12.16	5 Years	6.50%	1.12.21	Annual Interest Scheme	29(Vol-III)
2	SBI	Jyotivihar	30357728474	200000	24.5.13	5 YEARS	8.75%	24.5.18	do	36(Vol-III)

3	UCO	Katapali	07100310031698	238966	9.12.16	2 Years	6.90%	9.12.18	27410579	(Vol-III)
4	UCO	Katapali	07100310031681	238966	9.12.16	2 Years	6.90%	9.12.18	27410593	(Vol-III)
		<b>TOTAL</b>		<b>877932</b>						
<b>8</b>	<b>ENDOWMENT CHATRED ACCOUNTANT</b>									
1	SBI JV		32992237716	76650	11.5.13	5 YEARS	8.75%	11.5.18	Annual Interest Scheme	460
		<b>TOTAL</b>		<b>76650</b>						
<b>9</b>	<b>UNIVERSITY FOUNDATION FUND</b>									
1	SBI	Jyotivihar	30311602364	2649299	21.11.14	1096 DAYS	8.75%	11.11.17	Annual Interest Scheme	15
2	UCO	Katapali	07100300001615	723136	7.9.16	24 Months	7.50%	7.9.18	838998	63
		<b>TOTAL</b>		<b>2649299</b>						
<b>10</b>	<b>SAPTARSHI</b>									
1	SBI	Jyotivihar	33466869374	207926	20.10.16	1 Year	7.15	20.10.17	223196	199(ABC)
2	SBI	Jyotivihar	34466724635	800000	8.12.16	2 Years	6.85	8.12.18	Annual Interest Scheme	85(ABC)
		<b>TOTAL</b>		<b>1007926</b>						
<b>11</b>	<b>PASCHHMIMA ODISHA SAMMANA</b>									
1	SBI	Jyotivihar	31210049298	1000000	15.7.15	3 Years	8.25	15.7.18	1277599	4
		<b>TOTAL</b>		<b>1000000</b>						
<b>12</b>	<b>J.J. GHANDY RESEARCH FELLOWSHIP</b>									
1	UCO	Katapali	07100310031988	540995	17.12.16	2 Years	6.9	17.12.18	Annual Interest Scheme	109
				<b>540995</b>						
		<b>GRAND TOTAL</b>		<b>470798642</b>						

**ABSTRACT OF INVESTMENT POSITION**

1	NEW FOUNDATION	15528853
2	EXAMINATION FUND	29000000
3	GENERAL INVESTMENT	416000000
4	ENDOWMENT DONATED	1013789
5	ENDOWMENT SELF FINANCE	1453198
6	UNIVERSITY ENDOWMENT	1650000
7	ENDOWMENT MISC	877932
8	ENDOWMENT CHATRED ACCOUNTANT	76650
9	UNIVERSITY FOUNDATION FUND	2649299
10	SAPTARSHI	1007926
11	PASCHHMIMA ODISHA SAMMANA	1000000
12	J.J. GHANDY RESEARCH FELLOWSHIP	540995

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	<b>GRAND TOTAL</b>	<b>470798642</b>
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**PARA: 8 ADVANCE**

SAMBALPUR UNIVERSITY - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	CONSOLIDATED	45636140.00	22798653.00	68434793.00	15970605.00	31-03-2017	52464188.00	31-03-2017	52375111.00	89077.00	
	<b>GRAND TOTAL</b>		<b>45636140.00</b>	<b>22798653.00</b>	<b>68434793.00</b>	<b>15970605.00</b>		<b>52464188.00</b>		<b>52375111.00</b>	<b>89077.00</b>	

**Comments :**

The actual outstanding advance position for the last 6 years i.e. from 2011-12 to 2016-17 as per the break up of the outstanding advance given in the para no. 8.1 in-to-to is **Rs.6,29,21,554.00**. But the position of outstanding advance figure of the Main office (Administrative Block) as on 31.03.2017 as per audit shown above is Rs.5,24,64,188.00 which is less than the total outstanding advance of Rs. 6,29,21,554.00 of the last 6 years i.e. from 2011-12 to 2016-17. 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.489443.00 have been adjusted during the year 2016-17 relating to the payment of advances made prior to the year 2011-12. Hence the advance outstanding position as on 31.03.2017 like other last 5 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 31.03.2017 shall be divided in two parts as follows :-

**Reconciliation:**The contributory factors of the above discrepancy of Rs.89077.00 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:-

<b>Advance outstanding as on 31.3.2017 as per cash Book ( Cheque A/C)</b>				<b>Rs.52375111.00</b>
1	Deduct Adjustment of advance less accounted for in Cash book than the actual on 8.4.2016 in Cash book page no. 13 to 19			(-) 10486.00
2	Deduct Adjustment only reflected but not accounted for in Cash book vide Vr. No-01/1.1.2016 in the cash book Page No-1 Dt.1.6.2016			(-)380743.00
3	Deduct Adjustment only reflected but not accounted for in Cash book vide Vr. No-93/22.10.2016 in the cash book Page No-61 Dt.22.10.2016			(-) 600000.00
4	Add Excess adjustment made in cash book than the actual amount due for adjustment as follows			(+)8118.00
	<b>Vr. No./date</b>	<b>Amount adjusted</b>	<b>Actual amount due for adjustment</b>	<b>Excess adjustment</b>
	89/20.6.2016	20294.00	13000.00	7294.00
	90/20.6.2016	10092.00	9288.00	804.00
	133/22.6.2016	6225.00	6205.00	20.00
			<b>TOTAL</b>	<b>8118.00</b>
5	Add Payment of Advance booked as Final Expenditure as follows :-			(+) 1388191.00
	1.	Vr No-211/31.3.2017 Rs.935623.00		
	2.	Vr No-212/31.3.2017 Rs.383064.00		
	3.	Vr No-213/31.3.2017 Rs. 69504.00		
		<b>Total Rs.1388191.00</b>		
6	Deduct advance adjusted in vouchers & refunded in cash as per Cash Account Cash Book during the year-2016-17 but not shown in closing balance figure of the Cash Book.			(-)316003.00
	<b>Closing Balance as on 31.3.2017 as per Audit</b>			<b>Rs.52464188.00</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.

**Year-wise Break-up of Outstanding Advances as on dt.31-3-2017**

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.31-3-2017 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.31-3-2017**

YEAR	AMOUNT
For the Year - 2016-17	17320637.00
For the Year - 2015-16	13962674.00
For the Year - 2014-15	11951118.00
For the Year - 2013-14	7429273.00
For the Year - 2012-13	7443525.00
For the Year - 2011-12	4814327.00
<b>TOTAL</b>	<b>62921554.00</b>
<b>Prior to 2011-12</b>	<b>-10457366.00</b>
<b>GRAND TOTAL</b>	<b>52464188.00</b>

The above break-up of outstanding advance shows that the amount of outstanding advance Prior to 2011-12 is -10457366.00 i.e. negative balance which is absurd & meaningless. The actual advance outstanding position for the last 6 years i.e. from 2011-12 to 2016-17 as per the break up of the outstanding advance is **Rs.6,29,21,554.00**. 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 2016-17 is greater than the outstanding advance figure as on 31.03.2017 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 upto 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 2016-17 has been greater than the outstanding advance figure as on 31.03.2017. This type of discrepancy is not only observed in A.R. for the year 2016-17 , it is also found in all A.R.s from 2011-12 to 2016-17.

Hence the position of outstanding advance as on 31.03.2017 shall be divided in two parts as follows:

1. Advance outstanding from 2011-12 to 2016-17 62921554.00
2. Advance outstanding prior to 2011-12 (-)10457366.00

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.62921554.00 by consolidating the advance figures from 2011-12 to 2016-17. 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 31.03.2017. Then by clubbing both the statements, a consolidated one need 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 2016-17. (Memo.No.25/ Dt.18.11.17, Page No. 84 to 99 Memo.No.62/ Dt.20.03.18, Page No. 216 to 222)**

During the financial year **2016-17** a total sum of **Rs.2,27,98,653.00** was advanced to staff, colleges, and other agencies/suppliers for different purposes. Out of the amount a sum of Rs.5478016.00 only was adjusted during the financial year 2016-17 leaving the outstanding balance of advances of **Rs.1,73,20,637.00** for adjustment. The details 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 2017-18

The details of advance paid, adjusted and outstanding during the year-2016-17 is furnished Annexure -II and uploaded.

### 8.2. Payment of advance booked as final expenditure :- Memo No-62/20.3.2018 Page No-216 to 222

On scrutiny of paid vouchers of Cheque account cash book It was noticed that a sum of Rs.13,88,191.00 has been paid to Principals of different colleges of this university as per the amount noted against each towards +3 Final University Examination & Back examination -2017. The details of same have been furnished in the annexure-II of this E-audit report.

Further it was noticed that the amount was paid to the Principals towards conduct of the said examinations prior to the commencement of the Examinations. But without receiving of the respective vouchers, utilization Certificates the expenditure was booked as final expenditure instead of advance. Also basis under which the total amount of payment was calculated like Postal, theory Exam, practical Exam, remuneration to Internal, External could not be understood to audit.

As such why the sum of Rs.13,88,191.00 should not be treated as advance may be clarified to audit.

In response to the objection memo issued on this context, the local authority replied that Citing the Rule No.13(ii) (b) of OUAM, 1987, Centre Expenses should be treated as final expenditure, not as advance. A copy of which is attached herewith for kind reference. If the audit seeks any procedure under which the payment is made, the EC-II Section may please be requested to provide necessary documents at their end. But in absence of detailed calculation towards Postal, theory Exam, Practical Exam, Rem. to Internal/External etc and approved rate chart by competent authority the payment can not be admitted in audit. Hence the objection stands and the entire amount of Rs.13,88,191.00 is held under objection till the production of vouchers, utilization certificates by the Principal of the different Colleges.

### 8.3. Pendency of outstanding advances for more than a year (Memo No-24/17.11.2017 Page No-61 to 83)

It is seen from the advance outstanding list produced by the local authority and verified in audit that a total sum of **Rs.1,39,62,674.00** is still outstanding out of the advances paid during the financial year 2015-16 for adjustment by 31.3.2017.

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.

The advances outstanding for the year 2015-16 have been sanctioned mostly in favor 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, Cashbooks & 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. Dr. K. Manseth C.O.F. I/C Registrar (01.04.15 To 05.06.15) and Sri. Meghanad Nayak, OAS-I Ex-registrar ( From 05.06.2015 to 31.03.2016)

The details of such unadjusted advances by 31.03.2017 of **Rs.1,39,62,674.00** person wise is furnished below.

PENDENCY OF OUTSTANDING ADVANCE FOR MORE THAN A YEAR									
SI No	Name	Purpose	Adv. Vr. No./Date	Adv Amt	Adj. Vr. No./Date	Amt. adj. by Vrs.	Amt ref. in cash	CR NO.	Balance
1	2	3	4	5	6	7	8	9	10
	<b>TEACHING</b>								
1	Dr. Ratikanta Kumbhar, Dept. of Economics	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	369868					369868
2	Dr. D.K. Mahalik, Dept. of MBA	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	635000					635000
3	Dr. Ratikanta Kumbhar, Dept. of Economics	Z/V of +3 2nd Univ. Exam.2015	85/22-6-15	150800					150800
4	Dr. Manoj Ku.	Celebration of 49th	18/5-1-16	2000					2000

	Behera, Dept. of MPA	Foundation Day						
5	Dr. Ratikanta Kumbhar, PG Dept. of Economics, SU	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	452000				452000
<b>NON-TEACHING</b>								
1	Sri Sribastsa Hota, SO	Medical Adv.	55/13-6-15	50000				50000
2	Subimal Mohanty, SA	Medical Adv.	60/15-6-15	50000				50000
3	Makaru Paik, Driver	Fuel and Repairing of vehicle	108/15-7-15	4742				4742
4	Rajendra Ku. Thaty, Librarian	Exp. To be incurred for Dr. Nilamadhav Panigrahi Awards for Sambalpur Koshal Work	185/25-8-15	3000				3000
5	Rajendra Ku. Thaty, Librarian	Celebration of Meher Jayanti	186/25-8-15	48882				48882
6	Narottam Sahu, Electrical Helper	Purchase of Diesel and other lubricant for D/G set of AB	14/5-10-15	4000				4000
7	Rajendra Prasad Seth, AO	Payment of Insurance Tax, Regd. Fees etc. of new Bus from WODC	42/5-11-15	65000				65000
8	Rajesh Behera, D/W Watchman	For Funeral rites of his father	139/23-12-15	3000				3000
9	Subrat Ku. Pradhan, SO	Spot Payment of Rem. To Examiners	124/22-1-16	4780				4780
10	Ashok Ku. Das, Draughtsman	Purchase of postage stamp	90/19-2-16	100000				100000
<b>COLLEGES</b>								
1	Govt. Women's College, SBP	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	358247	174/30.6.16	350402		7845
2	Govt. College, Sundargarh	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	250000				250000
3	S.G. Women's College, RKL	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	474001				474001
4	Panchayat College, Bargarh	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	277137				277137
5	Khariar College, Khariar	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	1265				1265
6	Dalmia College, Rajgangpur	Z/V of +3 2nd University Exam.2015	78/ 24-4-15	189258	52/11.7.16	181903		7355
7	Sonepur College, Sonepur	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	285601	1/1.6.16	280743		4858



8	Ispat College, RKL	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	943000					943000
9	Attabira College, Attabira	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	338					338
10	Kesinga Mahavidyalaya, Kesinga	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	272380	45/7.2.17	265516			6864
11	Deogarh College, Deogarh	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	306000	19/8.4.16	301843			4157
12	B.B. College, Rairakhol	Z/V of +3 1st Univ. Exam. 2015	98/19-5-15	291000	138/30.1.17	288888	1100	134445/14.9.15	1012
13	Panchyat College, Bargarh	Z/V of +3 2nd Univ. Exam. 2015	134/28-5-15	50000					50000
14	S.G. Women's College, RKL	Z/V of +3 2nd Univ. Exam. 2015	134/28-5-15	200000					200000
15	Govt. College Sundargarh	Z/V of +3 2nd Univ. Exam. 2015	134/28-5-15	100000					100000
16	Govt. Women's College, SBP	Z/V of +3 1st Univ. Exam.2015	26/8-6-15	354965	46/5.8.16	347859			7106
17	Govt. College, Sundargarh	Z/V of +3 1st Univ. Exam.2015	26/8-6-15	350685	84/17.1.17	348951			1734
18	Municipal College, RKL	Centre Exp. Of 1st prof. MBBS Exam. June-15	292/29-7-15	8000					8000
19	Ispat College, RKL	Z/V of +3 1st Univ. Exam.2015	39/12-8-15	200000					200000
20	Principal, Deogarh College, Deogarh	Conduct of EZIU Badminton(M & W) Tournament.2015	97/14-9-15	48000			7476	pg.no.94/30-8-16	40524
21	Principal, Vikash Deg. College, Bargarh	Conduct of Selection trial cum coaching camp & for participation in AIMS(M	115/21-9-15	50000					50000

		& W) 2015-16							
22	Principal, Sonapur College, Sonapur	Conduct of I/C football(M) Selection trial cum coaching camp & participation in Univ. football(M) team in EZIU-2015	116/21-9-15	154500			5806	153674, 153675, 153676/ 3-8-16	148694
23	Principal, Kesinga Mahavidyalaya, RKL	Conduct of I/C kabaddi(M) Tournament Selection cum coaching camp & participation in EZIU-2015-16	134/23-9-15	85000					85000
24	Principal, Barpali College, Barpali	Conduct of Inter College Football(M) Tournament 2015-16	135/23-9-15	72000					72000
25	Principal, Barpali College, Barpali	Conduct of Inter College Volleyball(M) Tournament 2015-16	136/23-9-15	114500					114500
26	Municipal College, RKL	I/C Hockey(M) tournament coaching camp for participation in E/Z intervarsity Hockey Tournament 2015-16	82/10-10-15	212500					212500
27	Municipal College, RKL	Conduct of Selection trial & coaching camp for Hockey(W) for participation in E/Z Inter Univ. Hockey 2015-16	83/10-10-15	79151					79151
28	Kuchinda College, Kuchinda	I/C Athelatic meet (M & W) coaching camp 2015-16	84/10-10-15	110000					110000
29	Khariar College, Khariar	I/C Cricket(M) selection trial cum EZIU 2015-16	85/10-10-15	137134					137134
30	Neelasaila Mahavidyalaya, RKL	I/C Kabadi(W) Tournament Selection-cum-coaching for E/Z Tournament 2015-16	86/10-10-15	68679					68679
31	Neelasaila Mahavidyalaya, RKL	I/C Cricket(M) semifinal Tournament 2015	87/10-10-15	48760					48760
32	Sonapur College, Sonapur	I/C cricket with one semifinal of the tournament 2015-16	88/10-10-15	48500					48500

33	Deogarh College, Deogarh	I/C cricket tournament 2015-16	89/10-10-1 5	46000				46000
34	Dalmia College, Rajgangpur	I/C Khokho(W) Selection cum trial coaching camp for participation in E/Z intervarsity Tournament 2015-16	90/10-10-1 5	60533				60533
35	Municipal College , RKL	Inter College Boxing(M&W) Tournament Coaching Camp. & Participation in All Boxing 2015-16	1/2-11-15	43500				43500
36	Municipal College , RKL	I/C Chess(M&W) Tournament Coaching Camp & Participation of All Chess 2015-16	2/2-11-15	38000				38000
37	Municipal College , RKL	I/C Juddo(M&W) Coaching Camp for participation in All Judo 2015-16	3/2-11-15	57700				57700
38	V.P. College, Duduka	Participation in All Archery(M&W) Tournament 2015-16	105/17-11- 15	20000				20000
39	Municipal College , RKL	Conduct of EZIU Hockey(M) Tournament 2015-16	123/23-11- 15	200000				200000
40	Dr. P.M.I.A.S.E, SBP	Central Valuation Of B.Ed. 2015	148/24-11- 15	110000				110000
41	Municipal College, RKL	Hosting EZIU Hockey (W) Tournament 2015-16	94/12-12-1 5	200000				200000
42	Municipal College, RKL	Selection-cum-coachin g camp & Interzone Interuniversity Football(W) Tournament 2015-16	45/8-1-16	139326				139326
43	Anchal College, Padampur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	103400		11860	pg.no.28/4-10-16	91540
44	A.K. College, Bheden	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	34600	89/20.9.16	5471		29129

45	Athmallik College, Athmallik	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	43200					43200
46	Attabira College, Attabira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	59400					59400
47	Barpali College, Barpali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	77000			3006	pg.no.64/17-8-16	73994
48	B.B. College, Rairakhol	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	51700					51700
49	Birmaharajpur College	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	31200					31200
50	Bolangir Law College	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23000			9636	pg.no.46/21-10-1 6	13364
51	Bonaigarh College, Bonaigarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	58300					58300
52	B.P. College, Boudh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	53900					53900
53	Brajrajnagar College, Brajrajnagar	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	55000			1666	pg.no.21/5-12-16	53334
54	Dalmia College, Rajgangpur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	102300	146,148	50527	15789	pg.no.7/2-8-16, pg.no.18/4-7-16	35984
55	Deogarh College, Dogarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	50600	97	13200			37400
56	Dr. JKS College, Parmanpur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22300					22300
57	D.S. College, Laida	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	14500					14500
58	Gandhi Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	75900			1177	pg.no.57/ 20-9-16	74723
59	Ghess College, Ghess	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	27900					27900

60	Govt. College, Sundargarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	82500				82500
61	Rourkela College, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	96800				96800
62	G.P.R. College, Kuntara	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21200				21200
63	Hirakud college, Hirakud	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	45100		8117	155837, 155838, 155839/ 24-9-16	36983
64	Indravati Mahavidyalaya, Jaipatna	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	51700				51700
65	Janata College, Boinda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	35300				35300
66	Jawaharlal College, Patnagarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	63800				63800
67	Kesinga Mahavidyalaya, Kesinga	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	39400		7569	pg.no.8/28-7-16	31831
68	Khariar College, Khariar	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	15000		12010	pg.no.58/18-7-16	2990
69	Kuchinda College, Kuchinda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	84700				84700
70	Larbmbha College, Larbmbha	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	71500				71500
71	L.N. College, Jharsuguda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	80300		585	pg.no.70/18-11-1 6	79715
72	Loisingha College, Loisingha	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	14800				14800
73	M.Rampur College, M.Rampur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26000	225/31.12.16	4767		21233

74	Municipal College, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	125400		322	161120/31-12-16	125078
75	Burla College, Burla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29100				29100
76	N.S. Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	93500		21358	pg.no.14/2-11-16	72142
77	NSCB College, SBP	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	50600		9783	pg.no.51/16-2-17	40817
78	Pallishree College, Chichinda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	28600		3355	pg.no.48/16-6-16	25245
79	Panchayat College, Bargarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	125400				125400
80	Panchayat College, Dharamgarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	28600				28600
81	P.I. College, Junagarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	35900				35900
82	P.M.Mahavidyalaya, Jalda, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20500				20500
83	P.S. College, Belpara	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	28500		1497	pg.no.51/16-2-17	27003
84	P.S. College, Saintala	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26300				26300
85	Shree Ram College, S.Rampur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	78100				78100
86	S.D. Women's College, Rajgangpur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	37100		4288	pg.no.70/18-11-16	32812
87	S.G. Women's College, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	143000		36475	pg.no.75/23-2-17	106525

88	Sinapali College, Sinapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	34100					34100
89	Sohela College, Sohela	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	56100					56100
90	Sonepur College, Sonepur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	59400					59400
91	S.S. College, Biramitrapur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	27800					27800
92	Vedavyas Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	79200					79200
93	V.P. College, Duduka	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	43700			449	pg.no.20/8-9-16	43251
94	Women's College, Bargarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	38500					38500
95	Women's College, Bolangir	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	55000			1115	pg.no.46/21-10-1 6	53885
96	Women's College, Jharsuguda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24200					24200
97	Women's College, SBP	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	50600					50600
98	A.E.S. College, Tarbha	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18700					18700
99	Govt. Women's College, Bhawanipatna	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22000			2167	pg.no.7/2-8-16	19833
100	Bijepur College, Bijepur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24400					24400
101	Belpahar College, Belpahar	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	55000					55000
102	Dunguripali College, Dunguripali	C.E. of +3 1st, 2nd, Final University	54/10-2-16	29100					29100

		Exam.2016							
103	K.V. College, Kantabanji	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	49500					49500
104	Dadhibaman College, Bhatli	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	28300	47/7-2-17	7348	1162	pg.no.69/25-5-16	19790
105	Lahunipara College, Lahunipara	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29800					29800
106	T.F. College, Bamra	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24400					24400
107	P.S. College, Narla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20500			672	159021/ 23-11-16	19828
108	P.S. College, Gaisilet	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	34800	13/2.1.17 & 17/3.3.17	32514	1928		358
109	P.S. College, Kantamal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	32500					32500
110	P.S. College. Kolabira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25600	14/2.1.17	16119	9115	152048/5.7.16	366
111	P.M.Mahavidyalaya, Koksara	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26400					26400
112	Tusra Degree College, Tusra	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	41800					41800
113	P.S. College, Bargaon	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23600					23600
114	H.K. Ray Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	13500					13500
115	P.S.S. Mahavidyalaya, Barkote	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21300					21300
116	Panchayat College, Kalla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22500					22500
117	S.D. College, Golamunda	C.E. of +3 1st, 2nd, Final University	54/10-2-16	43600					43600



		Exam.2016						
118	Manikeswari College, Garh-Tumulia	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	40700				40700
119	P.S. Mahavidyalaya, Deogaon	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21000				21000
120	P.S. College, Ulunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25700				25700
121	Jamankira College, Jamankira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24900				24900
122	M.G. College, Bhukta	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25000		2205	155854/24-9-16	22795
123	Mahimunda Deg. College, Mahimunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23600				23600
124	Jagannath College, Sahajbahal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25100				25100
125	Kishorenagar Degree College	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22900				22900
126	P.S. College, Budhapal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25200				25200
127	P.S. Degree College, Ghasian	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25200				25200
128	Naktideul College, Naktideul	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26000				26000
129	IMPS Degree College, Kinjirma	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	46000				46000
130	Siddharth College, Binka	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24000				24000
131	Anchalik Mahavidyalaya, Kusang	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25400				25400
132	J.V. College, Bhainsa	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	19000				19000
133	S.M.P. College, Kirmira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21300				21300
134	B.P. Degree College,	C.E. of +3 1st, 2nd,	54/10-2-16	20200				20200

	Boden	Final University Exam.2016							
135	P.A. Mahavidyalaya, Kumarbandh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22400					22400
136	Katapali College, Katapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25500					25500
137	E.P.S. College, Kansar	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12000					12000
138	PKSS College, H-Katapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	14700					14700
139	Bhairabi College, Prunakatak	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25200					25200
140	Women's College, Deogarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	9000					9000
141	V.V. College, Paikmal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	15000					15000
142	Surajmal College, Rampela	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	19500			328	155475/19-9-16	19172
143	Reamal College, Reamal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12100					12100
144	J.D. College, Sihidia	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	21300					21300
145	S.C. Degree College, Chandnabhati	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	22600					22600
146	Mahima College, Bijapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20100					20100
147	T.F. College, Bargarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	83200					83200
148	C.J. Degree College, Borda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	32300					32300
149	P.S. College, Laikera	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	36000					36000
150	Koira College, Koira	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	14100					14100
151	Lephipara College,	C.E. of +3 1st, 2nd,	54/10-2-16	16100					16100

	Lephipara	Final University Exam.2016							
152	B.G. Degree College, Kesaibahal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	53000					53000
153	Panchayat Mahavidyalaya, Belkhandi	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	17100	141/23.2.17	9293	6897	pg.no.25/12-5-16	910
154	Saswat Mahavidyalaya, Jarasingha	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	56800					56800
155	K.R. Mahavidyalaya, RKL	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	41800			6996	pg.no.20/8-9-16	34804
156	A.S. Degree College, Sabdega	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	10800					10800
157	Women's College, Kantabanji	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	27000					27000
158	P.D. College, Jharbandh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	30000	140/23.2.17	23484			6516
159	Women's College, Dharamgarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18300					18300
160	Solpada +3 Mahavidyalaya, Thakugarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18000					18000
161	Kinjirikela College, Kinjirikela	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	10700					10700
162	G.P. Degree College, Lachhipur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20500			1779	pg.no.25/12-5-16	18721
163	Jagannath Degree College, Risida	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29900			12114	pg.no.7/6-5-16	17786
164	Maa Maheswari College, Bausuni	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18900					18900
165	MHND Mahavidyalaya, Biswanathpur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25700					25700
166	(+3) Degree College, Karlapada	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23100			8879	pg.no.8/28-7-16	14221
167	P.S. Degree College, Komna	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29500					29500

		Exam.2016						
168	Saraswat Mahavidyalaya, Godbhaga	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29000				29000
169	P.G. College, Mahulpali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	13100				13100
170	Mandosil College, Mandosil	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20000				20000
171	J.P.S. Degree Mahavidyalaya, Bhawanipatna	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23000				23000
172	M.J.Degree College, Dhama	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23800				23800
173	J.B. College, Sardhapali	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	30900				30900
174	P.S. College, Muribahal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12900				12900
175	P.S. Degree College, Bongomunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	26000				26000
176	K.M. Degree College, Tukula	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18300		6497	pg.no.91/29-8-16	11803
177	MKMD +3 Mahavidyalaya, Kalampur	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20500				20500
178	Remunda College, Remunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	27000		6737	154480/ 22-8-16	20263
179	Patneswari Women's College, Patnagarh	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	24900				24900
180	Palsama Sc. Degree College, Palsama	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	17000				17000
181	R.A. Degree College, Bileisarda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12000				12000
182	(+) 3 Degree College, Tora	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	25600				25600
183	Agalpur Sc. College,	C.E. of +3 1st, 2nd,	54/10-2-16	23100				23100

	Agalpur	Final University Exam.2016						
184	Panchayat Degree College, Lathore	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	34000				34000
185	S.R. Mahavidyalaya, Bisra	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	17200				17200
186	Jaloi Degree College, Jaloi	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20800				20800
187	P.S. Degree Sc. College, Bedabahal	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	20700				20700
188	A.D. College, Subalaya	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	11900				11900
189	Katapali +3 College, Katapali, BGH	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12800		147	151128, 151129, 151130/ 16-6-16	12653
190	A.B. Degree College, Sanhergaon	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	11700				11700
191	Amar +3 Mahavidyalaya, Kusurla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	23700				23700
192	Binapali Degree College, Dhumabhata	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	29400				29400
193	Degree Sc. College, Mahaling	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18000				18000
194	Vikash Degree College, BGH	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	18000				18000
195	A.D. College, Paharsirgida	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	11100				11100
196	Jamala Deg. College, Jamla	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	12000				12000
197	Maa Metakani Women's Deg. College, Ulunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	11700				11700
198	R.P. Anchalik Women's College, Ulunda	C.E. of +3 1st, 2nd, Final University Exam.2016	54/10-2-16	10800				10800
199	Ajaya Ku. Barik, SA	Rem. To QPS of MA/MSc./Mcom.(I/II) 2016	63/16-2-16	-1				-1

200	Municipal College, RKL	For Hockey(M&W) for IZIU 2015-16	115/23-2-1 6	38591					38591
201	V.P. College, Duduka	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
202	Govt. College, Sundargarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
203	Dalmia College, Rajgangpur	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
204	N.S. Mahavidyalaya, RKL	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
205	Ispat College, RKL	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
206	Municipal College, RKL	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
207	Bonaigarh College, Bonaigarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
208	L.N. College, Jharsuguda	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
209	Brajrajnagar College, Brajrajnagar	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
210	Belpahar College, Belpahar	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
211	S.M. College, Rampella	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250			1038	pg.no.91/29-8-16	10212
212	B.B. College, Rairakhol	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250			4229	pg.no.14/22-12-1 6	7021
213	Athmallik College,	TA/DA/Rem. To	128/27-2-1	11250					11250

	Athmallik	Observer for +3 1st 2nd Final Univ. Exam.2016	6					
214	Kuchinda College, Kuchinda	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250				11250
215	Dr.PMIASE, SBP	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250		1985	159767/15-12-16	9265
216	Deogarh College, Dogarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250				11250
217	Govt. College, Bhawanipatna	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250				11250
218	Govt. Women's College, Bhawanipatna	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250				11250
219	Kesinga Mahavidyalaya, Kesinga	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250		11180	pg.no.8/28-7-16	70
220	Dharamgarh College, Dharamgarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250				11250
221	M.Rampur College, M.Rampur	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250				11250
222	Larambha College, Larambha	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250				11250
223	Attabira College, Attabira	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250				11250
224	Women's College, Bargarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250		7516	pg.no.69/25-5-16	3734
225	Panchyat College, Bargarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250				11250
226	Barpali College, Barpali	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ.	128/27-2-1 6	11250				11250

		Exam.2016							
227	Anchal College, Padampur	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250			1891	pg.no.69/25-5-16	9359
228	T.F. College, Bargarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
229	Govt. Women's College, Bolangir	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
230	DAV(Auto.) College, Titilagarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
231	Jawaharlal College, Patnagarh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
232	Ayurvedic College, Bolangir	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
233	National College, Nawapara	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
234	Khariar College, Khariar	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
235	B.P. College, Boudh	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
236	Birmaharajpur College	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
237	Sonepur College, Sonepur	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
238	A.E.S. College, Tarbha	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250			642	pg.no.25/12-5-16	10608
239	Loisingha College, Loisingha	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ.	128/27-2-1 6	11250					11250



		Exam.2016							
240	Ulunda College, Ulunda	TA/DA/Rem. To Observer for +3 1st 2nd Final Univ. Exam.2016	128/27-2-1 6	11250					11250
241	Govt. Women's College, SBP	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	223000			5956	pg.no.26/3-11-16	217044
242	L.N. College, Jharsuguda	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	275000			3959	pg.no.70/18-11-1 6	271041
243	Municipal College, RKL	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	418000					418000
244	Women's College, Bargarh	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	338000			16324	147247/25.5.16	321676
245	Deogarh College, Deogarh	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	204000			19226	pg.no.25/12-5-16	184774
246	Sonepur College, Sonepur	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	296000			29410	pg.no.60/12-11-1 6	266590
247	Govt.(Auto.) College, Bhawanipatna	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	271000	126/25.8.16	238239	27263	147341/15.7.16	5498
248	Govt. Ayurvedic College, Balangir	Z/V of +3 Final Uni. Exam.2016	17/3-3-16	177000					177000
		<b>TOTAL</b>		<b>17092422</b>		<b>2767067</b>	<b>362681</b>		<b>13962674</b>

In response to the objection memo issued in this context, the local authority replied that on verification of records available with Accounts –II Section, it is found that, some of the adjustments have been done. But the local authority did not produced the relevant records to audit for checking. As such **Rs.1,39,62,674.00** 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 below.

#### 8.4 Adjustment of advance less accounted for in Cash book than the actual. (Ch. A/C) ( Memo No-59/19.03.2018 Page No- 210 to 211)

While checking of advance payment & adjustment figures in respect of of cheque a/c cashbook for the month of April.-2016, it is observed that total adjustment of advance on 8.4.2016 in Cash book page no. 13 to 19 is Rs. 428771.00. But the total adjustment of advance on that date taken into account is Rs.418285.00 . As a result of which **Rs.10486.00** (428771 - 418285) is less adjustment made in cashbook on that date. This differential amount of Rs.**10486.00** need to be adjusted/reconciled in cash book by reflecting Rs.**10486.00** in the adjustment column of the cash book's payment side.

However on issue of objection memo the same was reconciled on dt. 27.3.2018 vide page no.68 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

#### 8.5 Adjustment only reflected but not accounted for in Cash book (Ch. A/C) :- ( Memo No-59/19.03.2018 Page No- 210 to 211)

While checking of advance payment & adjustment in respect of cheque a/c cashbook for the year 2016-17 account , it is observed that a total sum of **Rs.380743.00** is only reflected vide Vr. No-01/1.1.2016 in the cash book towards adjustment of advance in favour of the Principal, Sonepur College, Sonepur advance taken Rs.406000.00 on dt.11.5.2015 & 10.8.2015 towards conduct of +3 Univ. Examination. But the same is only reflected in adjustment column but not accounted for Cash book's advance closing balance position on that date. The same need to be regularized by Cash section by adjustment of Rs.380743.00 of the cash book payment side for reduction of the advance closing balance.

However on issue of objection memo the same was reconciled on dt. 27.3.2018 vide page no.69 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

**8.6 Adjustment only reflected but not accounted for in Cash book (Ch. A/C) :- ( Memo No-59/19.03.2018 Page No- 210 to 211)**

While checking of advance payment & adjustment in respect of cheque a/c cashbook for the year 2016-17 account , it is observed that a total sum of **Rs.600000.00** is only reflected vide Vr. No-93/22.10.2016 in the cash book towards adjustment of advance in favour of Sri.Ashok Kumar Panda, SO paid vide Vr. No-81/20.7.2016 Rs.600000.00. But the same is only reflected in adjustment column but not accounted for Cash book's advance closing balance position on that date. The same need to be regularized by Cash section by adjustment of Rs.600000.00 of the cash book payment side for reduction of the advance closing balance.

However on issue of objection memo the same was reconciled on dt. 27.3.2018 vide page no.70 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

**8.7 Excess adjustment made in cash book than the actual amount due for adjustment (Ch. A/C) ( Memo No-59/19.03.2018 Page No- 210 to 211)**

While checking of advance payment & adjustment figures in respect of cheque a/c cashbook for the month of June- 2016, it is observed that a total sum of **Rs.8118.00** is shown excess adjustment than the actual amount due for adjustment. Which results the reduction of advance closing balance by the same amount in cashbook on that dates. The details of the same is furnished in a table below.

Vr. No./date	Amount adjusted	Actual amount due for adjustment	Excess adjustment
89/20.6.2016	20294.00	13000.00	7294.00
90/20.6.2016	10092.00	9288.00	804.00
133/22.6.2016	6225.00	6205.00	20.00
		TOTAL	8118.00

This excess adjusted amount of Rs.8118.00.00 need to be regularized in cashbook by reflecting the same in the adjustment column of receipt side of the cashbook & raising the Advance closing balance of the cash book by that amount as reduced earlier.

However on issue of objection memo the same was reconciled on dt. 27.3.2018 vide page no.68 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

**8.8 Advance adjustment made in Cash a/c cashbook but the closing balance does not show outstanding advance balance :- (Memo No-30/24.11.2017 Page No-110-116)**

While checking of advance payment & adjustment in respect cash a/c Cash book for the year 2016-17, it is observed that a total sum of Rs.316003.00 is adjusted by vouchers & refund of unspent advance amount during the year, but the closing balance figure of the Cash A/C the cashbook does not show advance closing balance. This happens due to booking of the advance as final expenditure in the cashbook in stead of showing it in the inner column of payment side & for this the adjustment of advance is shown in both receipt & expenditure side of the Cashbook. Advance account is maintained in Cheque a/c cashbook ,but the same is not maintained in Cash a/c cashbook.

On query, It is revealed that all the unspent advance amount refunded in cash by the advance holders irrespective of advance payment made for this in Cheque a/c or, Cash a/c cashbook have been shown in cash a/c cashbook i.e. Advance payment made & accounted for in Cheque a/c cashbook but refund of unspent advance out of that is shown in Cash a/c cashbook which having no advance closing balance.

This is a very irregular practice which has been followed by cash section for years together. But the actual unspent advance amount refunded& shown in cash a/c cashbook relating to the advance payment made in both cheque a/c cash book cash a/c cashbook ( detailed in a table attached) during the year 2016-17 is Rs.316003.00.

This irregular practice followed by the cash section lead to an unclear & unreal outstanding advance position shown in Cheque a/c cashbook . It is advised in audit to stop advance payment & receipt of refund of unspent advance amount by cash henceforth i.e. to have closed the cash a/c cash book by merging it into cheque a/c cashbook to have a better account subsequently.

Hence the advance adjustment by refund of cash amounting to **Rs.316003.00** need to be taken for account in Cheque a/c cash book by Cash Section for regularization of the said advance figures and produced to audit for necessary verification.

However on issue of objection memo the same was reconciled on dt. 30.11.2017 vide page no.19 Cheque a/c cashbook. Which was verified in audit & found correct. Hence the para is dropped.

The details of advance adjustment made during the year- 2016-17 in Cash A/C Cash Book is furnished below :-

The details of advance paid and adjusted in Cash Cash Book for the year-2016-17							
Sl No	Name of the advance holder	Purpose	Amount of advancve	Vr. No/Date	Amount adjusted/refunded	Vr. No/Date or C.R. No/Date	Year of advance

1	2	3	4	5	6	7	8
1	Dushmanta Pradhan, SA	Remuneration for QPS			314	149536/2.4.16	2015-16
2	Principal TF Degree College, Bagarh	CE for +3 Univ. Exam			1753	149592/6.4.16	2014-15
3	Prof.Samar Mudali	National seminar			28500	149645/9.4.16	1999-2000
4	Chittaranjan Tripathy	Arrangement of food for Selection Committee			20000		2015-16
5	Ajay kumar Barik, SA	Question Paper Settings			80	150086/3.5.16	2015-16
6	Principal, Janata College, Boinda	C.E.2015			7579	150309/ 6-5-16	2014-15
7	Krushna Ch. Acharya, SO	Towards payment of rem. to the QPS/moderators for +3 1st Univ. Exam.2016			14503	150486/ 12-5-16	2015-16
8	Krushna Ch. Acharya, SO	Remuneration to QPS for +3 Final Univ. Exam. 2016			22586	150713/ 18-5-16	2015-16
9	Principal, JD College, Sahajbahal	C.E.2013			56	150939/ 27-5-16	2012-13
10	Principal, Panchayat Deg. College, Kalla	C.E. 2016			5181	151021/ 31-5-16	2015-16
11	A.B Deg. Mahavidyalaya, Sanchergaon	C.E. 2016			147	151128, 151129, 151130/ 6-6-16	2015-16
12	Krushna Ch. Acharya, SO	LLB Exam.2016			300	151177/7-6-16	2015-16
13	Krushna Ch. Acharya, SO	Rem. To QPS of PGDIRPM Exam.2016			1500	151178/7-6-16	2015-16
14	Mahimunda Deg. College, Mahimunda	C.E. 2013			100	151288/13-6-16	2012-13
15	Dr. Sabita Tripathy, Dept. Of English	Z/V of 2011			11516	151427/18-6-16	2011-12
16	P.S. Deg. College, Kolabira	C.E. 2016			9115	152048/5-7-16	2015-16
17	Kuchinda College, Kuchinda	Z/V of +3 2nd Univ. Exam. 2015			1477	152211/9-7-16	2015-16
18	P.A. Deg. Mahavidyalaya, Kumabandh	C.E. 2016			3474	152750/20-7-16	2015-16
19	Prof. S.K. Acharya, Dept. of Statistics	Contingency Advance			6000	153093/26-7-16	1981-1983
20	Ajay kumar Barik, SA				28090	153175/27.716	2016-17
21	Ajaya Ku. Barik, Sa	QPS for BHMS Exam.2015-16			3200	153556/ 1-8-16	2016-17
22	Sonepur College, Sonepur	Inter College Football Tournament 2006-07			180	153673/ 3-8-16	
23	Sonepur College, Sonepur	Inter College Football Tournament 2015-16			1750	153674/ 3-8-16	2015-16
24	Sonepur College, Sonepur	Inter College Football Coaching 2015-16			2760	153675/ 3-8-16	2015-16
25	Sonepur College, Sonepur	Inter College Football Coaching 2015-16			1290	153676/3-8-16	2015-16
26	Sunil Ku. Bhoj, JA	Distribution of Question paper etc. of +3 Exam.2016			3402	154259/13-8-16	2015-16
27	Nimai Ch. Behera, Sr. Steno	Distribution of Question paper etc. of +3			1002	154338/17-8-16	2015-16

		Exam.2016					
28	Pramod Ku. Pattnaik, SA	Distribution of Question paper etc. of +3 Exam.2016			540	154339/17-8-16	2015-16
29	Sundarmani Seth, SO	Distribution of Question paper etc. of +3 Exam.2016			714	154396/19-8-16	2015-16
30	Remunda Deg. College, Remunda	C.E. 2016			6737	154480/22-8-16	2015-16
31	P.S. Deg. College, Gaisilet	C.E. 2015			788	154590/23-8-16	2014-15
32	(+3) Deg. College, Tora	CE of +3 Final Univ. Exam.2014			1550	154660/25-8-16	2013-14
33	Surya Ku. Nayak, SO	Celebration of Meher Jayanti			8040	154698/27-8-16	2016-17
34	A.K. College, Bheden	C.E. 2015			6712	155010/ 3-9-16	2014-15
35	S.M. Deg. College, Golamunda	C.E. 2016			3316	155426/ 16-9-16	2015-16
36	Surajmal College, Rampella	C.E. 2014			293	155473, 155474/ 19-9-16	2013-14
37	Surajmal College, Rampella	C.E. 2016			328	155475/ 19-9-16	2015-16
38	Krushna Ch. Acharya, SO	Rem. For QPS of MBA Exam.2015			12650	155602/20-9-16	2015-16
39	P.S. Deg. College, Kalla	C.E. 2014			5176	155835/ 24-9-16	
40	Hirakud College, Hirakud	C.E. 2016			8117	155837,155838, 155839/ 24-9-16	2015-16
41	M.G. Deg. College, Bhukta	C.E. 2016			2205	155854/ 24-9-16	2015-16
42	G.P. College, Lachhipur	CE of +3 Final Univ. exam.2014			692	156109/ 28-9-16	2013-14
43	G.P. College, Lachhipur	CE of +3 1st Univ. exam.2014			1627	156109/ 28-9-16	2014-15
44	DAV (Auto.) College, Titilagarh	I/C Badminton Tourn.(M) 2014-15			1169	156248/ 29-9-16	2014-15
45	Prof. Deepak Ku. Behera, Dept. of Anthropology	Advance for Research Work, Athelatic project work, etc.			12104	156483/ 3-10-16	
46	Principal, N.Mahavidyalaya, Rourkela	CE of +3 Final Univ. exam.2014			14	157526/26.10.16	2015-16
47	PKS panichker, SA	Advance for Fax, Purchase of bag			510	157723/28-10-16	
48	Ramesh Ch. Naik, Peon	Purchase of broom			350	158763/ 18-11-16	1991-92
49	P.S. Deg. College, Narla	C.E. 2016			672	159021/ 23-11-16	2015-16
50	Ashok Ku. Panda, SO	Purchase of misc. items for Guest House during NAAC Team			22807	159235/ 30-11-16	2016-17
51	Bijepur Deg. College, Bijepur	CE of +3 Final Univ. Exam.2014			80	159386/ 5-12-16	2013-14
52	Santosh Ku. Kanungo, Tech. Asst.	Celebration of Meher Jayanti			12	159565/ 10-12-16	2014-15
53	Mahimunda Deg. College, Mahimunda	CE of +3 1st Univ. exam.2014			20	159766/ 15-12-16	2014-15
54	Mahimunda Deg. College, Mahimunda	CE of +3 2nd Univ. exam.2014			20	159766/ 15-12-16	2013-14

55	Dr. PMIASE, SBP	TA/DA/Rem. To observers of +3 Exam.2016			1985	159767/ 15-12-16	2015-16
56	Barpali College, Barpali	C.E. 2015			1138	159870/ 17-12-16	2014-15
57	Municipal College, RKL	C.E. 2016			322	161120/ 31-12-16	2015-16
58	P.D. College, Kalla	C.E. 2015-16			5181	161578/ 10-1-17	
59	Dalmia college, Rajgangpur	I/C Kabaddi(w) 2016-17			12154	161949, 161950/ 19-1-17	2016-17
60	Krushna Ch. Acharya, SO	Rem. To QPS of MBA Exam. 2016			900	162297/ 2-2-17	2016-17
61	Pradeep Ku. Mahakud, SO	vide VrNo.36/18-8-98			5000	162892/ 23-2-17	1998-99
62	Pradeep Ku. Mahakud, SO	vide VrNo.155/9-11-98			5000	162893/ 23-2-17	1998-99
63	Pradeep Ku. Mahakud, SO	vide VrNo.305/22-7-98			1000	162894/ 23-2-17	1998-99
64	Pradeep Ku. Mahakud, SO	vide VrNo.280/19-8-94			975	162895/ 23-2-17	1994-95
65	Pradeep Ku. Mahakud, SO	vide VrNo.363/23-12-98			5000	162970/ 27-2-17	1998-99
66	Pradeep Ku. Mahakud, SO	vide VrNo.6/1-8-95			250	162971/ 27-2-17	1995-96
67	Pradeep Ku. Mahakud, SO	vide VrNo.409/30-4-08			4000	162976/ 27-2-17	2008-09
		<b>TOTAL</b>			<b>316003</b>		

**8.9 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 & Cashbook that huge amount of advances amounting to more than 5.5 crores 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.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Ratikanta Kumbhar	HOD, Dept. of Economics	SAMBALPUR UNIVERSITY	486334.00
2	Dr. D.K. Mahalik	READER IN PGDMBA	SAMBALPUR	317500.00

3	Dr. Manoj Ku. Behera	READER IN MPA	UNIVERSITY SAMBALPUR UNIVERSITY	1000.00
4	Sri Sribastsa Hota	SECTION OFFICER	SAMBALPUR UNIVERSITY	25000.00
5	Sri Subimal Mohanty	SENIOR ASSISTANT	SAMBALPUR UNIVERSITY	25000.00
6	Makaru Paik	DRIVER	SAMBALPUR UNIVERSITY	2371.00
7	Rajendra Ku. Thaty	LIBRARIAN	SAMBALPUR UNIVERSITY	25941.00
8	Narottam Sahu	Electrical Helper	SAMBALPUR UNIVERSITY	2000.00
9	Rajendra Prasad Seth	EX-ACCOUNTS OFFICER	SAMBALPUR UNIVERSITY	32500.00
10	Rajesh Behera	D/W Watchman	SAMBALPUR UNIVERSITY	1500.00
11	Subrat Ku. Pradhan	SECTION OFFICER	SAMBALPUR UNIVERSITY	2390.00
12	Ashok Ku. Das	DRAFTSMAN	SAMBALPUR UNIVERSITY	50000.00
13	SRI KSHETRABASI MANSETH	EX-COMPTROLLER OF FINANCE, EX-IN CHARGE REGISTRAR	NOW JOINT SECRETARY AT HEALTH AND FAMILY WELFARE, GOVT. OF ODISHA, BHUBANESWAR.	2830266.00
14	SRI MEGHANAD NAYAK, OAS -SAG	EX-REGISTRAR	NOW ADDL. SECY. TO GOVT.HOME DEPTT. GOVT. OF ODISHA, BHUBANESWAR.	10160872.00

**PARA: 9 GRANTS**
**SAMBALPUR UNIVERSITY - 2016-2017**

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	01-04-2016	139976724.25	528210318.00	668187042.25	594127976.00	31-03-2017	74059066.25	
	<b>GRAND TOTAL</b>	<b>139976724.25</b>	<b>528210318.00</b>	<b>668187042.25</b>	<b>594127976.00</b>		<b>74059066.25</b>	

**Comments :**

It would be found from the above computation that the pace of utilization of grants is absolutely tardy, in comparison with the volume of grants received during the fiscal 2016-17. A huge amount is still found unspent at the end of the financial year 2016-17 i.e. as on 31.03.2017. 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 FormNo.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 31.3.2017 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 2015-16 and furnished the same in 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'(Vide para 9 of the Audit Report.)**

Details of Grants received during the Year 2016-2017

ANNEXURE-'A'(Vide para 9 of the Audit Report.) Details of Grants received during the Year 2016-2017				
SL NO	Purpose of receipts	Sanctioned Order No./dt.	Budgetary Head of Account	Amount in Rupees
1	2	3	4	5
I	NON-PLAN REVENUE			
A	<b>BLOCK GRANT</b>			
1	Salary ,DA, and HRA of Staff(1st and 2nd quarter-2016-17)	HE-FE-IA-PLAN-0011-2016.20513/HE Dt.25.7.2016 & Revised Order No-HE-FE-IA-PLAN-0011-2016-21031/ HE Dt.29.7.2016	A-1	211844500
2	Salary ,DA, and HRA of Staff(3rd and 4th quarter-2016-17)	HE-FE-IA-PLAN-0011-2016.20513/HE Dt.25.7.2016 & Revised Order No-HE-FE-IA-PLAN-0011-2016-21031/ HE Dt.29.7.2016	A-1	211844500
3	Other grants(Non-Salary)	HE-FE-IA-PLAN-0011-2016.20513/HE	A-3	3275000

		Dt.25.7.2016 & Revised Order No-HE-FE-IA-PLAN-0011-2016-21031/ HE Dt.29.7.2016			
	4	Other grants(Non-Salary)	HE-FE-IA-PLAN-0011-2016.3614/HE Dt.8.2.2017	A-3	3275000
				<b>TOTAL</b>	<b>430239000</b>
<b>II</b>		<b>NON-PLAN CAPITAL</b>			
F		State Govt. grant for Resourse Dev. Etc.		F	0
				<b>TOTAL</b>	<b>0</b>
<b>III</b>		<b>PLAN-REVENUE</b>			
G		Salary of Plan post		G	0
				<b>TOTAL</b>	<b>0</b>
<b>H</b>		<b>UGC Grants</b>			
	1	Research Grant for Specific Purpose	F.No-42-277/2013 (SR) Dt.31.5.2016	H-3	208800
	2	RGNF	F.16-724 (SC)2007(SA-III) Dt.31.3.2010	H-5-a	2000000
	3	ONGC Scholarship	ONGC/Scholarships/2016-17	H-6-d	180000
				<b>TOTAL</b>	<b>2388800</b>
<b>I</b>		<b>Grants from CSIR/ICSSR/ACHR etc.</b>			
	1	CSIR Emeritus Scientist Research Grant 2016-17	21 (0944)/12 EMR-II Dt.23.12.2016	I-1	436513
	2	ICSSR Research Project Grant-2016-17	F.No-02/302/2015-16/ RPR Dtd.13.04.2016	I-1	400000
	3	ICSSR Research Project Grant-2016-17	F.No-02/31/2014-15/RP Dt.22.8.2016	I-1	480000
	4	ICSSR Research Project Grant-2016-17	F. Np-02/95/SC/2012-13/RP Dt.4.11.2016	I-1	84994
	5	ICSSR Research Project Grant-2016-17	F. No-02/123/SC/2013-14/RP Dt.22.12.2016	I-1	22500
	6	ICSSR Research Project Grant-2016-17	F. No-3-18/2014-15 PDF Dt.3.2.2017	I-1	217732
	7	Organisation of National Conference.	IPL-First Tech. Place-3EPIP, White Field	I-2	39200
				<b>TOTAL</b>	<b>1680939</b>
<b>J</b>		<b>Grants, &amp; assistance from Govt. of India &amp; Govt. of Odisha/others</b>			



1	DST- Govt. of Odisha Research Grant	No-2756280040-2014/20 No-5231/ST Dt.9.11.2016	J-1	412000
2	Govt. of Odisha Deptt. Of Scinece & Technology Meritorious Scholarship	No-1383/ST/ST(Bio)-18/2016 Vol-II Dt.9.3.2017	J-3	39032
3	Govt. of Odisha Deptt. Of Scinece & Technology Meritorious Scholarship	No-1441/ST/ST(Bio)-42/2016 Vol-II Dt.14.3.2017	J-3	186000
4	Govt. of Odisha Deptt. Of Women & Child Deve. Deptt. For conducting Gender Sensitization	No-WCD-WW-SCHM-0019/2015 2468/WCD Dt.9.2.2017	J-3	98200
5	DST Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/REL-3/2013/B2 Dt.28.9.2016	J-6	350000
6	DST Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/REL-1/2016/2 Dt.19.9.2016	J-6	350000
7	DST Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/REL-1/2016/2 Dt.19.9.2016	J-6	350000
8	DST Govt. of India Inspire Fellowship Grant-2016-17	DST/INSPIRE Fellowship/REL-2/2014/B3 Legacy Govt. of India, Dt.5.12.2016	J-6	350000
9	DST Govt. of India Inspire Fellowship Grant-2016-17	DST/INSPIRE Fellowship/REL-2/2015/B3 On line Govt. of India, Dt.26.12.2016	J-6	350000
10	DST Govt. of India Inspire Fellowship Grant-2016-17	DST/INSPIRE Fellowship/REL-2/2015/B3 On line Govt. of India, Dt.26.12.2016	J-6	350000
11	DST Govt. of India Inspire Fellowship Grant-2016-17	DST/INSPIRE Fellowship/REL-2/2014/B3 Legacy Govt. of India, Dt.19.12.2016	J-6	353820
12	DST/SERB Research Project Govt. of India Grant to Dr.Hirak Chakrabarty, Chem. Deptt.	ECR/2015/000195 Dt.17.5.2016	J-12	2289349
13	DST/SERB Reimbursement of Travel Grant	IST/422/2016-17 Dt.26.7.2016	J-13	98163
14	DST/SERB Reimbursement of Travel Grant	IST/2673/2016-17 Dt.4.11.2016	J-13	140815
15	DST, Govt. of Odisha, Biju Pattanaik Research Fellowship Grant.	No-27552800142014/20-1895/ST BBSR Dt.24.3.2017	J-14	150200
16	DST, Govt. of Odisha, Biju Pattanaik	No-27552800142014/20-1828/ST	J-14	155000

	Research Fellowship Grant.	BBSR Dt.24.3.2017		
17	DST, Govt. of Odisha, Biju Pattanaik Research Fellowship Grant.	No-27552800142014/20-1877/ST BBSR Dt.24.3.2017	J-14	143000
18	SERB/DST. Research Project Grant-2016-17.	SERB/F/8676/2016-17. Dt.22.2.2017 SO NO-EMR/2016-000080 Dt.23.2.2017	J-16	370000
19	G.O.O. Career & Counselling Cell in University	No.HE-PTC-SCHM-0003-2016-2809/HE Dt.28.1.2017	J-17	1250000
			<b>TOTAL</b>	<b>7785579</b>
	<b>PLAN CAPITAL</b>			
1	Infrastructural Development Grant-2016-17.	HE-FEIA-PLAN-0002-2017, 3251/HE Dt.3.2.2017	K-1-a	40000000
2	State Govt. Infrastructural Development Grant under RUSA	No-6843 HE-FE-/IA-RUSA-0006/2015 Dt.22.3.2016	K-I-f	17000000
3	State Govt. Infrastructural Development Grant under RUSA	No-11884 HE-FE-/IA-RUSA-0006/2015 Dt.9.5.2016	K-I-f	7000000
4	UGC General Development-2016-17, Assistant Grant-XII Plan Period-2016-17	F.No-35-I/2012 (SU-I) Dt.16.2.2017	L-7	22116000
			<b>TOTAL</b>	<b>86116000</b>
		<b>GRAND TOTAL</b>		<b>528210318</b>

ANNEXURE "I-B" (Vide para 9 of the Audit Report.)

Statement showing the details of Grants utilized on the accounts of Sambalpur University for the year 2016-17

<b>ANNEXURE "I-B" (Vide para 9 of the Audit Report.)</b>			
<b>Statement showing the details of Grants Utilised on the accounts of Sambalpur University for the year 2016-2017</b>			
<b>Sl.No.</b>	<b>Purpose of expenditure</b>	<b>Budgetary Head of A/c.</b>	<b>Amount expended in Rs</b>
1	2	3	4
<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	174456774.00
2	Pay of Teaching staff	a-2	114499325.00
3	Pay of staff of L.R. Law College	a-3	4259448.00
4	Pay of staff of J.V.High School	a-4	3997431.00

	<b>Total</b>		<b>297212978.00</b>
1	MA/RCM-University Non-teaching staff	d-9	218627.00
2	MA/RCM-University teaching staff	d-10	92051.00
	<b>Total</b>		<b>310678.00</b>
1	Pension, Comm. value of pension & gratuity	e-3	107597205.00
2	Encashment-unutilized earn leave	e-4	23060213.00
3	Leave Salary & Pension Contribution	e-5	472290.00
4	University Contribution New Pension Fund	e-7	2335027.00
	<b>Total</b>		<b>133464735.00</b>
1	G.I.A. to College	f	9580232.00
	<b>Total</b>		<b>9580232.00</b>
1	Non-residential building	k-1	439781.00
2	LR Law college building	k-2	878522.00
3	Hostel buildings	k-4	570422.00
4	Residential buildings	k-5	727370.00
5	Garden & parks	k-7	303610.00
6	Miscellaneous repair works	k-8	65201.00
7	Electrical maintenance	k-9	1071614.00
8	Campus Development	k-12	56318.00
	<b>Total</b>		<b>4112838.00</b>
1	Subion to-AIU/CAU/IPM/IUC of W.affairs	m-1	1772742.00
2	Special grant of the Vice chancellor	m-2	16600.00
	<b>Total</b>		<b>1789342.00</b>
1	Legal expenses(non-exam.)	n-1	38200.00
2	Health Centre-Medicine / Chem. /Maint. /Contg.	n-2	231235.00
3	Golden Jubilee Celebration	n-6	331573.00
4	Expenses towards visit of NAAC team	n-7	1528938.00
	<b>Total</b>		<b>2129946.00</b>
1	Maintence of Scientific equipments	o-1-d	225266.00
2	History	o-6	69996.00

3	Chemistry	o-13	199965.00
4	Computer Sc.& Application	o-14	5000.00
5	Environmental Science	o-16	68000.00
6	Mathematics	o-18	14882.00
7	Statistics	o-19	18580.00
8	Hindi	o-23	10000.00
9	Remm.-Part time teacher/non-teaching,LRLC	o-27	589600.00
<b>Total</b>			<b>1201289.00</b>
<b>II</b>	<b>NON-PLAN CAPITAL</b>		
<b>III</b>	<b>PLAN REVENUE</b>		
1	Fellowship &Cont.grant-Teach. Fellow	t-3-b	907500.00
2	Fellowship-UGC, BSR-Chemistry	t-3-c	98516.00
3	ONGC P.G.Scholarship Under Academy Institute	t-7-d	180000.00
4	CSIR-Prof.P.K.Mohapatra/Sagarika Panigrahi	t-11-a	213183.00
5	ICSSR, Neetu Singh.	t-11-n	27080.00
6	ICSSR Research Project work by Dr.Srimati Nayak, Sociology Deptt.	t-11-p	83594.00
7	Fin.Asst.Organisation of National Conference	t-11-r	50000.00
8	ICSSR Project Dr.Rajat Kumar Kujur, Pol.Sc.	t-11-s	896063.00
9	ICSSR Research Project- P.Gahan	t-11-w	480000.00
10	CSIR Emeritus Research Grant-B.Biswal	t-11-y	360612.00
11	CSIR EmeritusResearch Grant-Pratibindhya Naik	t-11-z	36273.00
12	UGC Faculty Recharge Programme-Salary	t-11-zb	797352.00
13	Project Methodical Dev. Mrs.J.Sahu,Luib & Inf. Sc	t-11-zd	400000.00
14	DST-Research Grant-P.K.Mohapatra	t-12-h	80401.00
15	DBT-JRF Fellowship in Biotechnology	t-12-n	13306.00
16	DST-Financial Asst.-Fellowship-Sagarika Sahu	t-13	2553222.00

17	DST/SERB Project Grant Dr. H. Chakravorty	t-17-f	2178166.00
18	DST-Reimbursement, A.K.Tripathy	t-17-g	238978.00
19	GOO Fin. Asst. for formulation of Odisha State Policy for Girl Child Women, J.Xaxa	t-18-a	98200.00
20	GOO Research Project, Smaranika Patnaik	t-18-b	209000.00
21	State Govt. Research Project grant	t-18-d	284800.00
22	DST-Research Project Dr.B.Nayak, Life. SC.	t-18-e	314000.00
23	DST-Research Project Dr.E.Kariali, Life. SC.	t-18-f	274000.00
24	DST-Govt. of Odisha Research Project Dr.R.N.Mahaling, Chem.	t-18-g	412000.00
25	J.J.Gandhi Res.Fellowship &Contg.expenditure	t-19-b	26700.00
26	Osany Award	t-19-d	7500.00
<b>Total</b>			<b>11220446.00</b>
<b>IV</b>	<b>PLAN-CAPITAL</b>		
1	Infrastructure Development	u-1	26700000.00
2	Assistance from DE/PEC & other SF schemes	u-6	17878539.00
3	Provision of WiFi	u-9	2640890.00
4	Repair and Renovation of PGCO	u-10	496500.00
5	RUSA Grant (Govt. of Odisha) Infra. Deve. Asst.	u-12	77828807.00
6	Purchase of Equipments for Deptts	v-1-c	827950.00
7	Student Amenities/Hostels	v-1-j	383799.00
8	Travel Grant	v-1-k	803525.00
9	Conf. / Seminar / Symposium / Workshop	v-1-l	262308.00
10	Publication Grant	v-1-m	61180.00
11	Appoinment of visiting Proff. & Fellows	v-1-n	132206.00
12	Construction of Womens Hostelduring XII plan	v-1-p	4400000.00

	period		
13	NBHM Grant-Books & Journal	w-1	689788.00
	<b>Total</b>		<b>133105492.00</b>
	<b>GRAND TOTAL</b>		<b>594127976.00</b>

**PARA: 10 UTILISATION CERTIFICATE**

SAMBALPUR UNIVERSITY - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	1058098007.75	594127976.00	1652225983.75	416801000.00	31-03-2017	1235424983.75	
	<b>GRAND TOTAL</b>	<b>1058098007.75</b>	<b>0.00</b>	<b>1652225983.75</b>	<b>416801000.00</b>		<b>1235424983.75</b>	

**Comments :**

Comments :

Since there is prescribed no proper form in OUAP-1987 for maintenance of the register of utilization certificates by the university 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 2015-16

It is a matter of concern that due non-submission of utilization certificates intime ,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. Rajib 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 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 UGC-CSIR NET were the target group under this scheme.

As per sanction order of University Grant commission (UGC) the UC to the effect that the grant has been utilized for the purpose for which it has been sanctioned shall be furnished to the UGC as early as possible after the close of the current financial year. Further it is also stipulated that the grantee institution shall ensure the utilization of the grant-in-aid for which it is being sanctioned/ paid. In case of non-utilization/ part utilization, the simple interest @ 10% per annum and as amended from time to time on unutilized amount from the date of drawal to the date of refund as per provisions contained in GFR of Govt. of India will be charged. Future grant would be released on receipt of Statement of Expenditure/UC along with the date of Joining of the awardee(s).

Due to non-submission of Utilization certificates for years together , U.G.C. New Delhi have stopped remittance of grant to Sambalpur University since 2012-13 as stated by S.O., Special Cell, S. U.. Since then payments to RGN SC. & ST. students are being made in a delay & irregular manner out of its own fund/by incurring loan from other units of the University. As per Audit Report of L.F.A. for the year 2015-16 , it is observed that Rs.27,66,780.00 is paid by incurring loan from P.G. Council of University. On verification of payment figures in respect of vouchers of Cheque account cashbook of the University for the financial year 2016-17 , it is worked out in audit that a total sum of Rs..00is paid during the financial year towards Rajiv Gandhi National Fellowship (RGNF) to the SC & ST students/Fellows out of the University own fund/by incurring loan from its other units without receipt of fund from U.G.C. New Delhi.

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 encroaching 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.

**10.1. Year-wise break up U.C**

YEAR	AMOUNT
2011-12	32774492.00
2012-13	50690309.00
2013-14	130715785.00
2014-15	160555511.00
2015-16	266560910.75
2016-17	594127976.00
<b>TOTAL</b>	<b>1235424983.75</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. details of U.C. sent during the year 2016-17**

SI No	Head of A/C	Year of Grant	Amount of U.C. sent	Ref. to Letter No/Date
1	2	3	4	5
1	Block Grant	2015-16	416801000.00	4754(3)/ABC Dt.01.07.2016
<b>TOTAL</b>			<b>416801000.00</b>	