

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University

Audit Report No : 466115/AR/2019-2020-SAMBALPUR

PARA: 11 MISAPPROPRIATION & DEFALCATION
11.1 - Misappropriation of cash to the tune of Rs.2250.00 due to Less credit of receipt money taken to DCR Memo No-07/22.06.2019 Pages-9 to 10

On scrutiny of Money Receipt with respect to DCR it was noticed that the following amount has been received through money receipt but less/non credit was made in the DCR & cash book also as detailed below. As such a sum of Rs.2250.00 is treated as misappropriation of cash. The details of such less collection shown are furnished below.

SI No	MR NO & DATE	AMOUNT COLLECTED	DCR PAGE NO & DATE	AMOUNT SHOWN	LESS/NON CREDIT	PERSONS RESPONSIBLE
1	180460/05.05.18	550	62/05.05.18	500	50	Meera Hota
2	180566/07.05.18	250	66/07.05.18	0	250	Meera Hota
3	184066/13.07.18	200	6/13.07.18	0	200	Meera Hota
4	184839/25.07.18	200	35/25.07.18	0	200	Meera Hota
5	185270/01.08.18	200	49/01.08.18	0	200	Meera Hota
6	185327/02.08.18	200	51/02.18.18	0	200	Meera Hota
7	186475/21.08.08	200	93/21.08.18	100	100	Meera Hota
8	187890/18.09.18	1000	51/18.09.18	100	900	Meera Hota
9	190558/03.11.18	250	16/03.11.18	200	50	Meera Hota
10	190561/03.11.18	250	16/03.11.18	200	50	Meera Hota
11	190565/03.11.18	250	16/03.11.18	200	50	Meera Hota
	TOTAL	3550.00		1300.00	2250.00	

In response to the audit objection memo the local authority recovered Rs.2250.00 from Meera Hota, Ex-Senior Assistant vide cash receipt No.209247/28.02.2020. Hence the para is dropped.

11.2 - Misappropriation of cash to the tune of Rs.4360.00 due to totalling mistake - Memo No-08/22.06.2019 Pages-11 to 12

On scrutiny of money receipts with respect to DCR and Cash Account Cash Books it was noticed that a total sum of Rs.99434.00 has been collected through different money receipts but a sum of Rs.95074.00 has been shown as collection & deposited to Cashier of the University due to totaling mistake in DCR. As such a sum of Rs.4360.00 is treated as misappropriation of cash. The details of totaling mistakes are furnished below.

SL NO	DCR PAGE NO & DATE	ACTUAL TOTTALING	TOTTALING SHOWN	LESS	PERSONS RESPONSIBLE
1	80/04.07.18	30784	26834	3950	Meera Hota, Jr.Asst.
2	41/28.07.18	33350	33240	110	Meera Hota, Jr.Asst.
3	50/01.08.18	35300	35000	300	Meera Hota, Jr.Asst.
	TOTAL	99434	95074	4360	

In response to the audit objection memo the local authority recovered Rs.4360.00 from Meera Hota, Ex-Senior Assistant vide Cash Receipt No-209264/28.02.2020. Hence the para is dropped.

PARA: 12 LOSS OF STOCK & STORE
12.1 - Loss of Diesel stock to a tune of Rs.1569.00 due to less entry in Log Book Memo No-126/19.03.2020 Pages-274

On scrutiny of paid vouchers of cheque account cash book w r to Log Book of vehicle it was noticed that a sum of 100 liters of diesel has been purchased on dt.08.09.18 vide token no 43567 dt 08.09.18, bill no 104829/dt 08.09.18 and the supplier claim the amount vide bill no 1033/dt 30.09.18 & paid vide vr no 142/08.01.19.

But while entering into the receipts of diesel in the Log Book of vehicle no OD 15 E 3788 by Sri Shesa Das, Driver on dt 08.09.18 page no 111 who also receipt the stock in the token, only 80 liters of diesel has been entered on the date as below.

	As per audit	As per Log Book	Less quantity shown
OB as on 08.09.18 05.05 pm	37	37	
Diesel received	100	80	
Total	137	117	
Diesel consumed	9	9	
CB as on 08.09.18 05.05. pm	128	108	20

As such, why a sum of Rs.1568.60 or say Rs 1569.00(20 litres @ 78.43) should not be treated as embezzlement of stock by Sri Shesa Das, Driver was asked through issue of POM.

In response to the audit objection memo no reply was furnished by the local authority till the close of audit. Hence Rs.1569.00 is suggested for recovery from Sri Shesa Das, Driver.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	SRI SESHA DASH	DRIVER	SAMBALPUR UNIVERSITY JYOTI VIHAR BURLA	1569

PARA: 13 AUDIT OF RECEIPTS
13.1 - NON REALISATION OF OUTSTANDING SHOP RENT DUES &NON MAINTAINANCE OF DCB REGISTER OF MARKETSHOP RENT MEMO NO.69/23.09.2019, Page No.113 to 115.

On scrutiny of the Shop rent Collection Register produced by the Estate section, it is found that 36 no. of market shops are available as per

the register. Due to non-maintenance of D.C.B. registers of market shop rent , the exact figure of the outstanding shop rent as on 31.03.19 could not be ascertained in audit. But as per the Register & the figure supplied by Estate Section the outstanding shop rent as on 31.03.19 comes to Rs.167635.00 as per attached statement which is to be realized from the occupants of the market shops. The local authority is showing indifference for collection of market complex rent for years together. Further no step has been taken by the local authority for revision of monthly rate of shop rent which has been lastly made before more than a decade as verbally reported by the concerned section. Since it is a recurring source of revenue of the university derived from its own sources & to be utilized for development of the university , such old rate need to be revised & effected immediately & steps may be taken early for collection of the outstanding dues of Rs.167635.00 as on 31.03.2019 & Compliance reported to audit. In response to the objection memo issued on this context, no reply was furnished by the local authority. Hence Rs.167635.00 is kept in objection.

Details of outstanding Shop Rent of Sambalpur University as on 31.03.19

Sl No	Name of Shop Keeper	Rate of shop rent per month(Rs.)	Outstanding shop rent as on 1.4.18 as per S.R.	Demand(2018 -19)	Total	Collection(2018-19)	Outstanding shop rent as on 31.3.19	Rent Collection Register (New)Page No.
1	Smt Mallilata Sahu trf to Sujata Rashmi Hansda & then to Binay Hansda w.e.f. 2016	65	0	780	780	780	0	3
2	Sri Sanjib kumar Mishra	110	25680	1320	27000	0	27000	7
3	Sri Sushanta Kumar Mahakud	65	0	780	780	780	0	11
4	Sri Manoranjan Dash	65	7611	780	8391	7871	520	15
5	Sri Chittaranjan Mishra.	65	7520	780	8300	6500	1800	19
6	Mrs Sushama Panda	75	0	900	900	375	525	23
7	Sri Prafulla Kumar Panda	75	17075	900	17975	0	17975	27
8	Sri SriKanta Pandey	50	5550	600	6150	4130	2020	31
9	Sri Aliram Prusty	50	0	600	600	600	0	36
10	Sri Ganeswar Karna	75	15085	900	15985	2000	13985	39
11	Sri Dasharathi Barik	65	2560	780	3340	0	3340	43
12	Sri Jagannath Naik	65	1560	780	2340	1820	520	47
13	Sri Ashok Kumar Prusty	75	0	900	900	600	300	51
14	Sri R K Panigrahi	75	1350	900	2250	1650	600	55
15	Sri Deepak ku Naik	65	12300	780	13080	6000	7080	59
16	Smt Jhunu Behera	50	10400	600	11000	10000	1000	63
17	Sri Indrajit Kumbhar	50	11550	600	12150	0	12150	67
18	Sri B. Krishna Sethi	65	14425	780	15205	10000	5205	71

19	Sri Saroj Pradhan	65	9710	780	10490	10490	0	75
20	Sri Janmejaya Mahakud	65	15155	780	15935	0	15935	79
21	Sri Radhamohan Biswal, Changed to Mr.Karan Nanda	65	1560	780	2340	1000	1340	83
22	Sri Narasingha Tarasia	65	8595	780	9375	3000	6375	87
23	Sri Baidyanatha Dhar	65	0	780	780	390	390	91
24	Sri Swadhin Kumar Chhatar	50	11800	600	12400	0	12400	95
25	Sri Dibyasankar Sahu	75	0	900	900	0	900	99
26	Sri Purupsottam Mishra	65	0	780	780	780	0	103
27	Sri Buluram Prusty	50	0	600	600	600	0	108
28	Sri Deepak ku Sahu	75	14470	900	15370	0	15370	111
29	Mohammed Ali	50	11205	600	11805	5000	6805	115
30	Sri Jitendra Kumar Panda	75	1735	900	2635	2185	450	119
31	Sri Satyabrata Panda	75	0	900	900	900	0	125
32	Sri Dolu Andil	50	8550	600	9150	0	9150	127
33	Sri Ramachandra Behera	150	0	1800	1800	900	900	131
34	Sri Aswini Kumar Sharma	150	600	1800	2400	2400	0	135
35	Sri Ranjeet Kumar Samal	50	3000	600	3600	600	3000	139
36	Mrs. Sushree Monalisha Pradhan	75	0	900	900	300	600	143
	TOTAL		219046	30240	249286	81651	167635	

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

As per the statement furnished on position of staff quarters by the Estate section of the University, it was noticed that total 250 Nos. of the following types of quarters out of 254 are found existing in habitable condition in the university premises. The statement of the same is furnished in a table below.

Type of Qr.	Average Plinth area in	Equivalent to type of Govt.	Total No. of Qr. Available	No. of Qrs. In habitable
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	Sq.Ft.	Qr.		condition
1	2	3	4	5
A	2240	VI	9	9
B	2000	VI	14	14
C	1543	VI	30	30
D	840	IV	5	5
E	700	IV	6	6
F	700	IV	66	66
G	350	II	46	46
TH Block	800	IV	58	54
STQ	1750	VI	14	14
JTQ	1500	VI	6	6
TOTAL			254	250

On verification of records and registers as could be made available from Estate Section it was revealed that no register of house rent is being maintained showing the total nos. of quarters constructed for the purpose of accommodation facility of the university staff. The demand, collection and balance register of license fees has not been maintained at all in order to ascertain the position of actual outstanding amount of license fees against the different allottee at the end of each financial year. Besides, the allotment register of quarters is not maintained with d entries since long.

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

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

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

13.3 - Non realization of House rent from ST Xavier Group from 01.04.2018 to 31.3.2019.Memo No.24/Dt.13.08.2019 Pages - 39

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

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

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

SL No	Period	Quarter No	Standard license Fees per month	Months	Amount
1	01.04.2018 to 31.03.2019	TH 1/1	1160.00	12	13920.00
2	01.04.2018 to 31.03.2019	ThH1/2	1160.00	12	13920.00
				TOTAL	27840.00

As such a total sum of Rs. 27840.00.00 calculated above is not realised towards house rent of University Quarters, which is treated as loss to the University fund.

In response to the audit objection memo no reply was furnished by the local authority till the close of the audit. Hence Rs.27840.00 is kept under objection till realisation.

13.4 - NON REALISATION OF HOUSERENT FROM VICE CHANCELLOR RESIDENCE Memo No.24/Dt.13.08.2019 Pages-39

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

Details calculation of Vice Chancellor Residence

SI No	Period	Rent Fixed per month	No of Months	Total amount in Rupees	Amount Realised
1	For the financial year-2018-19	12444.00	12	149328.00	0.00
			TOTAL	149328.00	0.00

As such a total sum of Rs. 149328.00.00 calculated above is not realised towards house rent of University Quarters, which is treated as loss to the University fund.

In response to the audit objection memo no reply was furnished by the local authority till the close of the audit. Hence Rs.149328.00 is kept under objection till realisation.

PARA: 14 AUDIT OF EXPENDITURE
14.1 - Irregular & Unauthorized engagement & payment to Retired University Employees as Reengagement - Memo No-118/28.02.2020 Pages-240 to 242

On scrutiny of paid vouchers of cheque account cash book during the period under audit it was noticed that a sum of Rs.114023.00 has been paid to remuneration to retired University employees towards re engagement in University vide Vr. No. 139(2) dt 29.03.19. as detailed below.

Name of the Retired Employees	Amount Paid (Rs.)	Period of work	Appointment Order No.	Nature of works
Sri Arun Kumar Tripathy,Ex -S.O.	38148.00	02.07.18 to 29.09.18	3912/Esstt-I Dt 29.06.18	Relating to pension works.
Sri Premraj Bishi,Ex-S.A.	37742.00	03.07.18 to 30.09.18	Financial sanction 329/Esstt-I Dt 22.01.19 Budget head r-1-e	Recruitment & others routine works in Estt-II section.
Sri Biharilal Sahu,Ex-Auditor (Contractual)	38133.00	30.06.18 to 27.09.18		Audit Cell
Total	114023.00			

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

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

Govt. in Finance deptt. memorandum no 10954/F, Bt-1-9/2001 dt 14.03.2001 towards austerity measure instructs all departments for a complete ban on creation of any new posts under any schemes, `selective ban on filling of base

level vacant posts and for direct recruitment. In case there is absolutely necessity for filling of base level posts in connection with enforcing collection of govt. revenue or enforcing law & order or meeting the basic needs of Govt. or other Govt organisations like security it can be filled up only with the prior concurrence of Finance Deptt.

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

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

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

- 1) `selection through open advt. and by a `selection committee has not been done.
- 2) Appointment has not been made by the appointing authority with the approval of the administrative Deptt. with prior concurrence of Finance Deptt.
- 3) Appointment and payment has been made by diluting the Govt. instructions for showing favour to the employees.

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

As such why a sum of Rs.114023.00 should not be treated as loss to the institution has been asked through issue of POM. In response to the POM the local authority did not return the memo.

Hence a sum of Rs 114023.00 needs recovery from the following officials who are responsible for such lapses.

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

1. Registrar- As the final sanctioning authority & Custodian of all Funds of University.
2. Vice-Chancellor- As the Apex head of the institution as well as the final Approving authority;
3. C.O.F- Act as the financial advisor to the Registrar & VC prior to facilitation of any payment;
4. Deputy Registrar:-As the head of Establishment Section & files routed through him.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	PROF. DEEPAK KUMAR BEHERA	VICE- CHANCELLOR	SAMBALPUR UNIVERSITY	28506
2	SRI SHYAMA PRASAD ROUT	DEPUTY REGISTRAR	SAMBALPUR UNIVERSITY	28505
3	SRI NARENDRA MEHER	EX-COF	Now Treasury Officer at Nuapada Dist-Nuapada	28506
4	DR.SANJAT KUMAR SAHU	REGISTRAR	SAMBALPUR UNIVERSITY	28506

14.2 - Irregular payment towards Advertisement Cost - Memo No-79/21.11.2019 Pages-168 - 171

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

The advertisements should be sent as text/materials online through e mail at or.advt@gmail.com with copy to iprenews@gmail.com at least

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

During the year a sum of Rs.605751.00 as details below was spent towards Advertisement charges without adhering to the above Govt. order.

Sl.No.	Vr.No./Dt.	Amount(Rs.)
1	116/19.5.18	8346
2	117/19.5.18	4172
3	118/19.5.18	3246
4	119/19.5.18	5469
5	120/19.5.18	9116
6	121/19.5.18	7294
7	122/19.5.18	3308
8	123/19.5.18	5670
9	124/19.5.18	30450
10	125/19.5.18	4438
11	126/19.5.18	7609
12	127/19.5.18	4990
13	128/19.5.18	9975
14	185/30.5.18	3150
15	186/30.05.18	2520
16	187/30.05.18	2520
17	188/30.05.18	3150
18	189/30.05.18	3150
19	190/30.05.18	5470
20	191/30.05.18	6685
21	192/30.05.18	4862
22	193/30.05.18	5707
23	194/30.05.18	5707
24	195/30.05.18	4158
25	196/30.05.18	5100
26	197/30.05.18	4080
27	200/30.05.18	2205
28	83/18.07.18	5788
29	84/18.07.18	12357
30	85/18.07.18	2894
31	86/18.07.18	8455
32	87/18.07.18	3623
33	88/18.07.18	5045
34	89/18.07.18	5045
35	90/18.07.18	4608
36	91/18.07.18	4608
37	101/10.08.18	4173
38	101/13.10.18	2520
39	102/13.10.18	2205
40	103/13.10.18	3150
41	104/13.10.18	2520
42	105/13.10.18	2205
43	106/13.10.18	3150
44	107/13.10.18	3709
45	108/13.10.18	6237

46	109/13.10.18	4254
47	109A/13.10.18	5880
48	92/19.12.18	16065
49	93/19.12.18	6237
50	94/19.12.18	5880
51	31/8.12.19	5469
52	168/30.03.19	20378
53	169/30.03.19	87111
54	186/30.03.19	40512
55	197/30.03.19	31920
56	199/30.03.19	10853
57	200/30.03.19	12449
58	201/30.03.19	6384
59	202/30.03.19	7014
60	282/30.03.19	5250
61	283/30.03.19	11550
62	302/30.03.19	11088
63	303/30.03.19	11088
64	304/30.03.19	12936
65	305/30.03.19	11088
66	306/30.03.19	22176
67	479/30.03.19	9450
68	126//30.03.19	5880
TOTAL		605751.00

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

In response to the audit objection memos no reply was furnished by the local authority till the close of audit. Hence a sum of Rs.605751.00 spent towards advertisement charges without adhering to the above Govt. order is kept under objection till clarification to audit.

14.3 - Failure to include clause for levy of liquidated damages in supply order resulted in extending undue favour of Rs. 104709.00 to the supplier- O. M. No.4939/F Dt 13.02.2012 Audit Objection memo No-81/22.11.2019 Pages- 175-179

As per clause 8.14 of the guideline communicated by the Finance Department, a suitable provision was to be incorporated in the terms and conditions of the contract for claiming liquidated damage at 0.5% of the price of the delayed delivered goods (or delayed services) per week or part thereof with maximum of 10% to take care of delays in supplies and performance, for which the supplier is responsible.

During the course of audit of Sambalpur University it was noticed that while procuring of Stock materials through tender process and award of contract for procurement of goods a total sum of Rs.140709.00 has been given undue favour to the supplier due to non-including of clause for levy of liquidated damages in supply as detailed below.

SL NO.	VR. NO./DATE	AMOUNT	TO WHOM PAID	PARTICULARS
CHEQUE ACCOUNT CASH BOOK				
1	50/16 .04.18	87600	RADIANT ENTERPRISES	SONY LED TV 2.NOS
6	62/15.06.18	178520	RADIANT ENTERPRISES	AC/STABILISER
8	112/25.06.18	99200	PRADHAN TRADERS/BURLA	AC/STABILISER
9	114/25.06.18	29130	SD CREATION/BURLA	PRINTING SAPTARSHI
10	115/25.06.18	21215	SD CREATION/BURLA	PRINTING SAPTARSHI
11	116/25.06.18	21215	SD CREATION/BURLA	PRINTING SAPTARSHI
12	122/27.06.18	223079	BM ENTERPRISES	CATRIGE
13	123/27.06.18	353361	VISHAL ENTERPRISES	CATRIGESET AND PRINTING
14	124/27.06.18	800691	RANJIT STORE	PRINTING SAPTARSHI
15	125/27.06.18	54452	YAM ENTERPRISES	CATRIGE
17	128/27.06.18	57000	ORBIT	CATRIGE

			COMMUNICATION/SBP	
18	94/18.07.18	21840	G.C ELECTRONICS/BURLA	SETUP BOX
19	98/20.07.18	884600	RADIANT ENTERPRISES	AC/STABILISER
20	99/20.07.18	431200	RADIANT ENTERPRISES	AC
21	100/20.07.18	28400	RADIANT ENTERPRISES	AC FITTING
22	140/25.07.18	1121000	ODISHA IT TECH/BBSR	CYBER
32	171/23.08.18	119475	FURNITURE WORLD/SBP	DESK/BENCH
34	9/01.09.18	17110	DIGITAL FRANKING MACHINE	ARNC
40	79/25.09.18	58492	SN ENTERPRISES/BBSR	E GOVERNANCE
41	92/28.09.18	100000	FRANKING MACHINE	HEAD POST OFFICE
47	23/01.10.18	339765	SCINTIFIC SUPPLYER,SBP	CHEMICAL
48	24/01.10.18	20000	SCINTIFIC SUPPLYER,SBP	CHEMICAL
49	25/01.10.18	228702	SCINTIFIC TRADOX,BALASORE	CHEMICAL
50	26/01.10.18	28196	JANASADHI KENDRA,SBP	MEDICINE
52	52/09.10.18	49899	GLOBAL ELECTRICALS	BULB
53	83/10.10.18	99420	FIVESTAR PRINTING PRESS/BURLA	PRINTING
54	84/10.10.18	58950	SILKOT,SBP	DUSTER CLOTH
60	51/08.12.18	196077	AURO TRADERS	CHEMICAL
62	80/15.12.18	316800	ORISSA TEXT BOOK	PART
70	56/04.01.19	96320	K.N TRIPATHY	GRASS CUTTER
75	93/07.01.19	338100	RANJIT STORE	A4 PAPER
76	98/10.01.19	3458220	L. H BOX	FURNITURE
84	20/07.03.19	155406	INFRISH METRODOX PVT. LTD.	ELECTRONICS MATTERIAL
87	94/20.03.19	87000	FIVESTAR PRINTING PRESS/BURLA	DIARY
90	97/20.03.19	25750	SS TRADERS,SBP	HP LASERJET,VC
92	123/20.03.19	18548	GANGPUR SALES AND SERVICE	ELECTRICAL MATTERIAL
93	140/29.03.19	23221	GANGPUR SALES AND SERVICE	ELECTRICAL MATTERIAL
94	148/30.03.19	419580	SUSHREE JEWELLERY,BURLA	GOLD MATTERIAL
95	158/30.03.19	251040	SABHARWAL ENTERPRISES,BBSR	STATIONARY
96	159/30.03.19	59865	VISHAL ENTERPRISES	STATIONARY
97	160/30.03.19	134035	RANJIT STORE	STATIONARY
100	187/30.03.19	48774	BM ENTERPRISES	LASER CATRIGE
101	188/30.03.19	553510	VISHAL ENTERPRISES	CATRIGE
102	189/30.03.19	313480	RANJIT STORES,SBP	UTTENCILA
103	192/30.03.19	74461	SANU PRINTERS,BURLA	PRINTER
104	198/30.03.19	74000	FIVESTAR PRINTING PRESS/BURLA	STATIONARY
105	207/30.03.19	413350	GUPTA SPORTS,CTC	SPORTS
106	208/30.03.19	76450	GUPTA SPORTS,CTC	SPORTS
107	209/30.03.19	27600	YASH ENTERPRISES/SBP	CATRIGE
109	211/30.03.19	436800	YASH	COMPUTER

			ENTERPRISES/SBP	
110	220/30.03.19	127322	INFRISH METRODOX PVT. LTD.	MACHINARY
111	221/30.03.19	412900	ODISHA TEXT BUREAU,BBSR	PRINTING
112	224/30.03.19	2462046	ASHIRVAD COMPUTER & SERIES	COMPUTER
113	225/30.03.19	354000	ASHIRVAD COMPUTER & SERIES	ANTIVIRUS
114	226/30.03.19	162400	FIVESTAR PRINTING PRESS/BURLA	PRINTING
125	238/30.03.19	30002	SN ENTERPRISES/BBSR	MSW
162	277/30.03.19	128000	RADIANT ENTERPRISES	AC/STABILISER
163	278/30.03.19	64400	RADIANT ENTERPRISES	AC/STABILISER
208	364/30.03.19	20000	BM ENTERPRISES,SBP	COMPUTER ENVR.SC.
209	365/30.03.19	17943	AURO TRADERS,SBP	REPAIRING ENVR.SC.
224	395/30.03.19	98000	JYOTSNA SUPPLYER,BARGARH	ROBBERS
233	437/30.03.19	32000	NOBLE ENTERPRISES,BERHAM PUR	CHEMICAL ENVR.SC
	TOTAL	17039912		
RUSA FUND CASH BOOK				
1	86/11.6.18	31241	ESKEY ENTERPRISES,BBSR	MACHINARY SUIT
2	87/11.6.18	192698	ESKEY ENTERPRISES,BBSR	MACHINARY SUIT
3	88/18.6.18	343429	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
4	89/18.6.18	129414	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
5	90/18.6.18	72806	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
6	91/18.6.18	86703	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
7	92/18.6.18	83057	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
8	93/18.6.18	32402	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
10	95/18.6.18	68086	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
11	96/18.6.18	35275	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
12	97/18.6.18	95333	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
13	98/18.6.18	117398	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
14	100/4.7.18	737500	CENTRE FOR DEVELOPMENT OF ADVANCE COMPUTING	PARAM SHAVAK HPC

15	101/10.7.18	630290	PYROTECH ELECTRONICS PVT LTD,RAJASTAN	LED LIGHT
16	103/18.7.18	94863	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
17	105/17.11.18	1122867	SURFACE ELECTRO OPTICS,SOUTH KOREA	DYNAMIC CONTACT ANGLE SURFACE
18	109/11.3.19	1898591	SYLVESA IFOTECH PVT LTD,BBSR	MATERIALS,E-NODAL CENTRE
20	111/26.3.19	77206	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
21	112/26.3.19	67242	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
22	113/26.3.19	87359	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
23	115/30.3.19	124774	CHANDAN BROTHERS,BARGARH	CHAIR & RACK
24	116/30.3.19	112147	ESQUARE SYSTEM & TECHONOLOGIES PVT LTD,BBSR	LASER PRINTER HP
25	117/30.3.19	2308860	CORPORATE BUSINESS MACHINARIES,BBSR	COMPUTER MATERIALS
26	118/30.3.19	1033953	RANJIT STORES,SBP	PRINTE,ALMIRAH,FAN
27	119/30.3.19	69796	B M ENTERPRISES,SBP	COMPUTER MATERIALS
28	121/30.3.19	329200	RADIANT ENTERPRISES,SBP	AC STABILIZER
29	123/30.3.19	951245	ASHIRVAD COMPUTER &SERIES,BBSR	COMPUTER MATERIALS
30	124/30.3.19	168224	DIVINE ENTERPRISES,SBP	LED LIGHT
TOTAL		11101959		
GRAND TOTAL		28141871	0.5 % of Rs 28141871.00= Rs 140709.00	

In response to the audit objection memos the local authority replied that instructions noted..As such the objection stands as its own merit. Hence a sum of **Rs.140709.00** is suggested for recovery towards non levy of liquidated damages from the supplier.

Following officials are held responsible.

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

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

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	PROF. DEEPAK KUMAR BEHERA	VICE- CHANCELLOR	SAMBALPUR UNIVERSITY	35177
2	SRI NARENDRA MEHER	EX-COF	Now Treasury Officer at Nuapada Dist-Nuapada	35178

3	SRI ASHOK KUMAR RATH	ADMINISTRATIVE OFFICER, Officer in Charge STORES SECTION	SAMBALPUR UNIVERSITY	35177
4	DR.SANJAT KUMAR SAHU	REGISTRAR	SAMBALPUR UNIVERSITY	35177

14.4 - Non-production of records and register towards Payment to outsourcing Agencies- Memo No-82/22.11.2019 Page- 180

On scrutiny of paid vouchers of cheque account cash book it was noticed that a total sum of Rs. **1565847.00** has been paid to different outsourcing agencies towards engagement of manpower as detailed below.

Sl No.	Vr. No./Dt.	Amount(Rs.)	To whom Paid	Period
1	135/21.5.18	627194.00	Sumeet Security Services,BBSR	01/18 to 03/18
2	94/13.10.18	447576.00	Nirakar Security & Consultancy Services Pvt.Ltd.,CTC	07/18 to 09/18
3	66/19.2.19	491077.00	Nirakar Security & Consultancy Services Pvt.Ltd.,CTC	10/18 to 12/18
TOTAL		1565847.00		

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

In response to the audit objection memo no reply was furnished by the local authority till the close of the audit. Hence **Rs.1565847.00** is kept under objection till production of above records to audit.

14.5 - Non-Production of certified copy of the bills of examination confidential works-DLFA letter No- 5833/DLFA Dt. 24.06.2015 Memo No-83/22.11.2019 Page-181

On scrutiny of paid vouchers of cheque account cash book it was noticed that a total sum of Rs **24,73,789.00** has been paid to Prof.Surya Narayan Nayak,COE towards meet the confidential expenditures in examination work as details below.

Vr No/Dt.	Amount Paid	No of vouchers
112/21.12.18	1991467.00	8 nos.
401/30.03.2019	482322.00	6 nos.
TOTAL	24,73,789.00	

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

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

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

Till its production to next audit a sum of Rs 2473789.00 is held under objection.

14.6 - Non-Production of records for Payment to colleges towards center expenses.-Memo No-88/28.11.2019 Pages-186

on scrutiny of paid vouchers of Cheque account cash book it was noticed that a Sum of Rs. **6769472.00** has been paid to different colleges as detailed below towards Center expenses for conducting different examinations.

Vr No/Dt	Amount(Rs.)	No of colleges	Name of the Exam
58/13.7.18	1618130.00	168	+3 final university arts/sc./com.pass/hons,back 2018
163/16.11.18	555111.00	130	+3 second university arts/sc./com.pass/hons,back 2018
164/16.11.18	116850.00	31	+3 second university arts/sc./com.pass/hons,back 2018
165/16.11.18	30271.00	7	+3 second university arts/sc./com.pass/hons,back 2018
48/4.1.19	2319590.00	174	1 st semester exam 2017
498/30.3.19	2129519.00	173	+3 4 th sem. university arts/sc./com.pass/hons,back 2018
TOTAL	6769472.00		

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

To find the genuineness of payment the required records were not produced to audit for necessary verification even after issue of audit objection memos.

In response to the audit objection memos no reply was furnished by the local authority till the close of audit. Hence a sum of **Rs.6769472.00** Paid to colleges towards center expenses is kept under objection.

14.7 - Non-refund of unspent balance of advance even after pass & adjustment of final bills in favour of principals of different colleges others - Memo. No. ,Page No.

On checking of paid vouchers in respect of cheque a/c cash book expenditures for the year of 2018-19, it is seen that **Rs.32,048.00** towards unspent balance of advance amount taken previously have not been refunded by the principals of the following colleges even after passed and adjustment of the final bills submitted by them by the university authority.

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

SI No	Vr. No/Dt.	Amount of advance adjusted in Vrs & cash refund	Amount of advance taken	Vr.No./Dt. Of advance taken/Sanct ioned	Advance refunded	CR No./Dt.	Unspent advance amount to be recovered	Purpose of advance payment mode	Name of the advancee/C ollege
1	2	3	4	5	6	7	8	9	10
1	82/27.4.18	73934	74000	NIL/5.9.06	0		66	Zonal valuation +3 exam 2006	Principal Ispat College Rourkela
2	83/27.4.18	10642	10800	NIL/7.1.16	0		158	Centre Exam	Principal degree college Subdega
3	84/27.4.18	17514	18300	NIL/10.2.16	0		786	Centre Exam	Principal women's

									college Dharamgarh
4	85/27.4.18	17899	20500	7.1.16	0	2601	Centre Exam	Principal MKMD Mahavidyala ya Kalampur Kalahandi	
5	99/18.5.18	7375	7550	8.3.13	0	175	Centre Exam	Principal M Rampur college Rampur	
6	100/18.5.18	4685	5000			315	Centre Exam	Principal Dr PMIASE Sambalpur	
7	81/18.6.18	26305	27000	3.10.13	0	695	Chess Tournament	Principal Anchal college Padampur	
8	83/18.6.18	49256	53000	17.9.11		3744	Coaching trail of Volley ball	Principal Barpali College	
9	84/18.6.18	22000	23000	12.9.12	0	1000	Inter college volley ball tournament	Principal Barpali College	
10	85/18.6.18	50394	51500	12.9.12	0	1106	Inter University volley ball tournament	Principal Barpali College	
11	148/30.6.18	51508	52000	9.11.10	0	492	Inter college volley ball tournament	Principal Attabira college Attabira	
12	153/30.6.18	22638	23000	3.2.18	0	362	All India Archery Championsh ip	Prncipal V.P college Duduka	
13	155/30.6.18	182870	183600	10.10.15	0	730	Hockey (W) Tournament	Principal Municipal College RKL	
14	53/10.7.18	84132	86000	17.9.13	0	1868	Volley ball(M) tournament	Principal Barpali College	
15	54/10.7.18	45440	46500	3.11.14	0	1060	Badminton Tournament	Principal DAV (Auto) College Titilagarh	
16	56/10.7.18	13287	15000	20.11.12	0	1713	Senate Election	Bhuban kumar Naik type Supdnt.	
17	57/10.7.18	11905	15000	20.11.12	0	3095	Senate Election	Sri panchanana panigrahi Senior steno	
18	145/29.7.18	42420	44500	14.9.13	0	2080	Inter college Cricket tournament	Principal Barpali College	
19	147/29.7.18	40436	40500	14.9.13	0	64	Inter college Cricket tournament	principal khariar College,Kha riar	
20	148/29.7.18	89740	90000	31.8.05	0	260	University Exam	Principal L.N College Jhasuguda	

21	152/29.7.18	351780	354000	8.9.17 & 8.2.18	0	2220	Inter college Hockey tournament	Principal Municipal College RKL
22	156/29.7.18	89550	90000	25.10.17	0	450	Judo tournament	Principal Municipal College RKL
23	2/18.18	134839	135000	26.6.05 & 16.8.05	0	161	Valuation of answer script	Prof.Sudarsan Pujari zone Supervisor Women's college Brgh
24	56/8.8.18	47868	48000	23.8.10	0	132	Inter college Khokho tournament	Principal Women's College Bargarh
25	56/8.8.18	42450	42500	26.9.13	0	50	Inter college badminton tournament	Principal Municipal College RKL
26	59/8.8.18	84281	85000	16.9.13	0	719	Kabaddi Tournament	Principal Kesinga Mahavidyala ya Kesinga
27	60/8.8.18	45750	46000	10.10.15	0	250	Inter college Cricket tournament	Principal Deogarh College Deogarh
28	62/8.8.18	139465	139500	10.10.15	0	35	Inter college Cricket tournament	Principal Khariar(Auto) College Khariar
29	97/29.9.18	125687	127000	4.8.03	0	1313	Zonal Valuation	Principal Govt Womens College Sambalpur
30	102/29.9.18	65750	66000	15.10.14	0	250	Inter college Khokho tournament	principal Municipal College Rourkela
31	93/10.10.18	72158	75000	27.9.04	0	2842	Zonal valuation	Principal Sonepur College Sonepur
32	188/27.11.18	54920	55000	30.9.10	0	80	Inter University Kabaddi Tournament	Principal Dalmia College, Rajgangpur
33	189/28.11.18	99657	100000	18.8.04	0	343	Conduct of Zonal valuation	Principal Womens College Bargarh
34	202/31.01.19	79167	80000	.../12.08.14	0	833	Zonal Valuation	Principasl Sonepur College
TOTAL		2297702	2329750			32048		

In response to objection statement issued on this context, the local authority replied that On verification of records available with Accounts-II Section, it is found that, none of the Colleges has refunded the balance amount against them shown in the Statement attached herewith. Hence necessary steps may be taken to recover balance outstanding advance till then **Rs.32,048.00** is kept under objection.

**14.8 - In admissible payment of salary out of Block Grant to the staff appointed on consolidated salary memo No.68/21.09.2019
Pages-111-112**

It is pointed out in last audit report that RS.5786987.00 was spent on payment of salary in regular scale of pay @Rs.15600.00 and grade pay Rs.6000.00 along with usual D.A. per month to the following teaching staff during the year 2018-19 although their posts have not yet been regularized by Govt. in Higher education Deptt. Despite this expenditure of their salary has been charged from the salary component of the block grant.

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

But neither steps have been taken thereafter to get sanctioned these posts from the Deptt. of Higher Education nor the concurrence of the Govt. in Finance Deptt. was obtained on this score. Instead of regularization of the above matter the Syndicate vide its resolution No. 16 dt.22.01.2010 has allowed the teaching staff to draw their salary in regular pay of scale @ Rs. 15600.00, with Grade pay Rs.6000.00 and usual D.A per month w.e.f.01.11.2009. In the absence of approval of the posts and concurrence of the Finance Deptt. to the extent drawal of salaries of the above teaching staff out of the salary component of the block grant cannot be considered genuine. As such it has been considered irregular and un-authorized.

This matter was brought to the notice of the local authority through issue of audit objection, but the objection memo was not returned. But the reply furnished in the Audit report (L.F.A.) on the a/cs of this university for the year 2015-16 is as follows: "The concerned 8 teachers were informed about the objection raised by audit vide this office letter no.282/Estt.-III dt.13.01.2015 with a show cause that why they should be paid the consolidated salary of Rs.10000.00 per month in lieu of full salary. Vide a Misc. Case no.1656 of 2015(arising out of WP© no.14386 of 2007) the Hon'ble High Court stayed the operation of the said office order till the next date with a direction that the petitioner shall draw his salary as per advertisement. Subsequently, in compliance to the direction of the Hon'ble High Court the said office order was kept in abeyance until further order vide this office order no.1195/Estt. dt.12.02.15." Hence the expended amount of Rs.5819142.00 is therefore held under objection till outcome of the final judgement of the Hon'ble High Court.

During checking of pay acquittance roll of the university staff , it is revealed that a total sum of Rs.5819142.00 was spent on payment of salary in regular scale of pay @Rs.15600.00 and grade pay Rs.6000.00 along with usual D.A. per month to the following teaching staff during the year 2018-19, although their posts have not yet been regularized by Govt. in Higher education Deptt. Despite this expenditure of their salary has been charged from the salary component of the block grant.

In response to audit objection statement the Local authority replied that(1)Sri Biswajit Pradhan(2)Dr Alaka Patel(3)Dr Srimati Nayak (4) Dr Sudhir Ku Sahu have been appointed reader and getting salary in the scale of pay of Rs.15600.00-8000(AGP)they have been appointed reader against vacant post sanctioned post with approval of Govt of Odisha .But no such letters was produced before audit." Hence the expended amount of Rs.5819142.00 is therefore held under objection till outcome of the final judgement of the Hon'ble High Court.

SALARY PAID TO CONSOLIDATED STAFF ON REGULAR PAY														
SL NO	Name of the Staff & Designation	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Total
1	Sri Malaya Ranjan Mahananda, Lect. in Env. Sc.	61686	62460	66284	66284	66284	66284	66284	66284	66284	67927	67927	67927	791915
2	Sunanda Sahu, Lect. In Life Science	59870	60621	60621	60621	50210	60621	60621	60621	60621	62124	62124	62124	720799
3	Srimati Nayak, Lect. In Sociology	61686	62460	62460	57112	48586	0	0	57112	57112	58528	58528	58528	582112
4	Alok	69247	70081	70081	59472	57112	57112	57112	57112	57112	60888	60888	60888	737105

	Patel, Lect. In English													
5	Prayas Dandas ena, Lect. in Law	63550	64348	64348	64348	64348	64348	64348	64348	64348	65943	65943	65943	776163
6	Suresh Ch. Patel, Lect. In Political Science	62375	63126	63126	63126	60621	60621	60621	60621	60621	64629	64629	64629	748745
7	Biswajit Pradha n, Lect. in History	59846	60597	60597	60597	60597	60597	60597	60597	60597	62099	63984	63984	734689
8	Sudhir Kumar Sahu, Lect. in Statistic s	59870	60621	60621	60621	60621	60621	60621	60621	60621	62124	62124	58528	727614
	TOTAL	498130	504314	508138	492181	468379	430204	430204	487316	487316	504262	506147	502551	581914 2

14.9 - Inadmissible payment of Special Advance to Staff Memo No.50/20.08.2019 Pages.72-73

On scrutiny of the pay acquaintance rolls of the University employees, it was found that a total sum of **Rs.25,00,000.00** as detailed below has been paid to the staff towards Festival Advances @ Rs.20000/- each vide O.M. No.6250/Estt.-I Dt.13.10.2018.

Payment made from cheque account Cash Book.

Sl.No.	Vr.No./Date	Bill No./ Date	Amount	BH
1	119/15.10.2018	3/15.10.2018	2500000	a-1
		TOTAL	2500000	

On further scrutiny it was disclosed that apart from the above festival advances extra financial benefit as Special Advances @Rs.30000/- to 35000/- was also extended to the staff for observation of Puja Festival. As such the staffs were entertained with both of advances simultaneously on the eve of Puja Festival although there was kept no provision in Annual Budget Estimate-2018-19 for payment of such Special Advances to staff. A total sum of **Rs.71,70,000.00** as detailed below was spent on this score out of the University Fund during the year 2018-19 which is considered irregular.

Payment made from cheque account Cash Book.

Sl.No.	Vr.No./Date	Bill No./ Date	Amount	BH
1	115/15.10.18	04/15.10.2018	5725000	a-1
2	116/15.10.18	07/15.10.2018	600000	q-5-o
3	117/15.10.18	06/15.10.2018	260000	q-5-o
4	118/15.10.18	05/15.10.2018	420000	a-1
5	57/12.11.18	33/6.11.2018	165000	
		TOTAL	7170000	

Due to such irregular payment of special advances the fund was encroached unduly up to 10 months i.e. till the recoupment of 10th and last installment. As a result of which the University sustained the loss of **Rs.131450.00** towards 4% interest on this paid amount, because interest

would have accrued if the amount would have been deposited in the saving account instead of being spent.

Hence the interest amount which is a loss of university fund as calculated below is suggested for recovery & compliance need to be reported.

Computation of Interest on Advance

Sl.No.	Months	Amount recouped	Encroachment
1		0	7170000
2		717000	6453000
3		717000	5736000
4		717000	5019000
5		717000	4302000
6		717000	3585000
7		717000	2868000
8		717000	2151000
9		717000	1434000
10		717000	717000
11		717000	0
TOTAL		7170000	39435000

Interest due=39435000.00x 4/12 x 1/100 = Rs.131450.00

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & such loss of Rs.131450.00 is suggested for recovery from the officials for whom such loss of university fund happened & compliance need to be reported.

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

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

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	PROF. DEEPAK KUMAR BEHERA	VICE- CHANCELLOR	SAMBALPUR UNIVERSITY	26290
2	DR.SANJAT KUMAR SAHU	REGISTRAR	SAMBALPUR UNIVERSITY	26290
3	SRI NARENDRA MEHER	EX-COF	Now Treasury Officer at Nuapada Dist-Nuapada	26290
4	SRI DILLIP KUMAR ROUT	SECTION OFFICER	SAMBALPUR UNIVERSITY	26290
5	SRI NARAYAN SAHU	Senior Asst.	SAMBALPUR NIVERSITY	26290

14.10 - Payment of Consolidated salary to Executive Assistant, Memo No.65/21.09.2019 Pages.99-101

While going through the establishment section, it was revealed that 25 persons were shown to have been recruited in the posts of Executive Assistant on consolidated payment of salary @ Rs.5000/-PM in different sections of the university and out of which only 25 persons are now existing. Instead of regularization of the above matter, the Syndicate vide its resolution No. 18/dtd.13.02.2014 as per O.O.

No.2710/Estt.-I, Dated.28.03.2014 has allowed these staff to draw their salary @ Basic pay of Rs.5200.00+Grade pay of Rs. 1900.00 w.e.f.

13.02.2014 at par with the Junior Assistant on consolidated basis in the Govt. establishment per month for which a total sum of **Rs.**

1992512.00 as per the details furnished below was spent during the year 2018-19 on payment of their salary although such designated posts have not been yet created for the Universities by the Govt. in Higher Education Department, Odisha. In this connection it may be pointed out that as per sub-section (1) of Section-22 of Odisha University Act.1989 all the posts of officers, teachers and subordinate employees shall be

created and scale of pay and allowances attached to such posts shall be determined by the chancellor subject to specific provision of allotment of funds for this purpose and approval of the state government. Again as per the provision, elucidated under statute-300 of Odisha Universities First Statutes-1990 the posts of Executive Assistants have not been specified in governance of an university. However under the statute the Syndicate is empowered to create any post as when required for the University subject to prior approval of the state government. But on scrutiny it was disclosed that prior to creation of the posts of Executive Assistants no approval of the Govt. was sought for and no tangible steps have been taken by the University Authorities yet to get approved the said posts by the Govt. even after recruitment which is considered irregular. Besides no specific fund for incurring the expenditure of consolidated salary of the staff has been created and allotted in Annual Budget Estimate-2018-19. It was observed that instead of incurring the expenditure of salary of Executive Assistants out of the own source of income of the University the same was charged in the cash book against the budgetary head of account- q-5-o. which is meant for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

This aspect of expenditure has been continuing since the last six years which is absolutely a matter of great concern. Hence, the local authority was asked to point out the circumstances under which the above irregularity in posting and payment of salary to the Executive Assistants were committed. Besides the sanction order of the posts of Executive Assistants obtained from the Govt. in H.E. Department with due concurrence of the Finance Department was sought for against the payment of Rs.1992512.00.

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

DETAILS OF PAYMENT OF CONSOLIDATED SALARY TO EXECUTIVE ASSISTANTS DURING THE FINANCIAL YEAR 2018-19 OF SAMBALPUR UNIVERSITY, VIDE PARA NO.14.10 OF THE A.R.)

SL NO	NAME	DESIGNATION	Pay	GP	Total
1	LABANYENDU SWAIN	JR.ASST.(TEMP)	62400	22800	85200
2	PURUSOTTAM . ROUT	JR.ASST.(TEMP)	62400	22800	85200
3	UMAKANTA . PRADHAN	JR.ASST.(TEMP)	62400	22800	85200
4	SOMANATH . PRADHAN	JR.ASST.(TEMP)	62400	22800	85200
5	HEMANTA KUMAR NAIK	JR.ASST.(TEMP)	62400	22800	85200
6	SARBAPREEY SARASAMAY PRADHAN	JR.ASST.(TEMP)	62400	22800	85200
7	PADMANAVA . PRADHAN	JR.ASST.(TEMP)	62400	22800	85200
8	SUNITA GARTIA	JR.ASST.(TEMP)	62400	22800	85200
9	MALAYA KUMAR SINGH BARIHA	JR.ASST.(TEMP)	5032	1900	6932
10	MANDAKINI . SETH	JR.ASST.(TEMP)	57703	22800	80503
11	DIBYAKANTI . BILUNG	JR.ASST.(TEMP)	62400	22800	85200
12	FAGUNI . MUNDA	JR.ASST.(TEMP)	62400	22800	85200
13	PANKAJ KUMAR MAHAPATRA	JR.ASST.(TEMP)	62400	22800	85200
14	PRAMOD KUMAR NAIK	JR.ASST.(TEMP)	62400	22800	85200
15	ALAKA MISHRA	JR.ASST.(TEMP)	52000	19000	71000
16	SABITA SAHU	JR.ASST.(TEMP)	62400	22800	85200
17	SUSHANTA KUMAR PRADHAN	JR.ASST.(TEMP)	59213	21635	80848
18	ABINASH MISHRA	JR.ASST.(TEMP)	62400	22800	85200
19	PALLISHREE MAHARANA	JR.ASST.(TEMP)	59800	22800	82600
20	RASMITA HARA	JR.ASST.(TEMP)	62400	22800	85200
21	JUDHISTHIR TANDI	JR.ASST.(TEMP)	59626	22800	82426
22	SMROOTI PRAJNA PATEL	JR.ASST.(TEMP)	60890	22800	83690
23	SUKANTI SAHU	JR.ASST.(TEMP)	41600	15200	56800

24	TILOTAMA KHANDAPANI	JR.ASST.(TEMP)	61897	22616	84513
25	AJAYA KUMAR DORA	JR.ASST.(TEMP)	62400	22800	85200
		TOTAL	1456161	536351	1992512

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & the expended amount of Rs.1992512.00 is kept under objection till production of relevant records in support of such payment made.

14.11 - Engagement of person on daily wages basis under Establishment section, Memo No-66/21.09.2019 Pages.102 to 106

In course of checking of paid vouchers relating to cheque a/c cash book it was observed that 52 Nos. of D.L.Rs.(as per the information collected from the bill section) were engaged on daily wage basis (under establishment section) in different sections of the University for which a total sum of **Rs.3785639.00** as per the details furnished below spent during the year 2018-19 towards payment of their wages although Govt.in Finance department, Odisha has imposed ban on engagement of DLR/NMRs vide their O.M.No.17825(45)/F Dt.12.4.1993. It is worthwhile to mention here that as per section 22 of Odisha University Act.1989, all the posts of officers, teachers and subordinate employees shall be created and scale of pay and allowances attached to such posts shall be determined by the chancellor subject to specific provision of allotment of funds for this purpose and approval of the state government. On scrutiny, it was disclosed that engagement of DLRs has been extended year after year without supporting ground. No specific fund for incurring the expenditure of wages of the DLRs has been created and allotted in Annual Budget Estimate-2018-19. It was also observed that instead of incurring the expenditure of wages of the DLRs out of the own source of income, the same was met out of the budgetary head of account q-5-o. which is allotted for the purpose of other examination related expenses.

It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

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

DETAILS OF PAYMENT TO PERSONS ON DAILY WAGE BASIS UNDER ESTABLISHMENT SECTION OF SAMBALPUR UNIVERSITY FOR THE YEAR-2018-19.

SL. NO.	NAME	DESIG N.	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	TOTAL
1	SARAT CHANDRA MAHATAM	ELECT HELPER	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
2	SAROJ KUMAR BARIK	WATC HMAN	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6250	75817
3	SULUT PADHI	PEON	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	75975
4	GANE SH CHANDRA MAHAR	PEON	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
5	MANA MAHA NANDA	WATC HMAN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
6	BISWA MITRA PRAD HAN	ELECT HELPER	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
7	JOGIM ANI	HELPE R	6450	6133	6450	6450	6144	5990	5500	5990	6417	5942	6049	5911	73426

	SUNA															
8	ABHIM ANYU DIP	PUMP DRIVE R	6450	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6026	75593
9	MAHA DEV KALET	SWEE PER	6450	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
11	SESH ADEV PRAD HAN	PEON	6450	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	75975
12	ARJU N KUMA R BARAI	PEON	6450	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	75975
13	DILLIP KUMA R NAND A	WATC HMAN	6450	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	75975
14	DILLIP KUMA R SAHU	PEON	6450	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
15	MINI ORAM	PEON	6450	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
16	KALPA NA SUNA	PEON	6450	6450	6450	4708	4708	4708	6292	4708	6417	6250	6250	6250	6250	69641
17	JAGA DISH HATI	LIB ATTD T	6450	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6250	75817
18	MAGA NIA MAHA KUL	PEON	6450	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
19	KAILA SH NAG	GARD ENER	6450	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6250	75817
20	DILIP BAG	HEPL ER	6450	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
21	SUNA NDA BAGH	WATC HMAN	6450	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	5134	75651
22	JASO DA BEHE RA	SWEE PER	6450	6450	6450	6450	6450	6450	6450	6133	6450	6417	6250	6250	6250	76450
23	P. PAPA MA	PEON	6450	6450	3692	5817	5817	6450	5975	6450	6450	6417	2419	4718	0	60655
24	SUBA SH CHAN DRA PRAD HAN	WATC HMAN	6450	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
25	MADH AB MEHE R	PEON	6450	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	75975
26	SABIT	PEON	6450	6450	6450	6450	6450	6450	6450	5817	6144	6259	6250	6250	6250	75670

	RI ROUT														
27	GOKU L BEHE RA	SWEE PER	5531	5817	5684	5817	5837	5990	5342	5224	3002	6250	2352	1880	58726
28	CHAT URBH UJA THAN APATI	WATC HMAN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
29	SOUB HAGY A BIBHA R	PEON	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
30	RAGH U KALET	SWEE PER	6450	6450	6450	6450	6450	6450	6292	6450	6417	6250	6250	6250	76609
31	NIMAI PATR A	GARD ENER	6450	6450	6450	6450	6450	6450	0	6450	6417	6250	6250	6250	70317
32	DHAN ESWA R SURU JAL	ATTD T	6450	6450	6450	6450	6450	6450	5500	6450	6417	6250	6250	6250	75817
33	HARI ANDIL	WATC HMAN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
34	GOPA L CHAR AN SETH Y	WATC HMAN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
35	DAMO DAR SAHU	WATC HMAN	6297	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76614
36	BHAG ABAN KUMB HAR	GARD ENER	6450	5817	6450	6450	6450	6450	5975	6450	6259	6250	6250	6250	75501
37	GOBIN DA DUNG URI	SWEE PER	6450	6450	6450	6450	6450	6297	5500	5990	6417	6097	6250	6080	74881
38	GOPA L DUNG URI	SWEE PER	6297	6450	6450	6450	6450	6450	5500	6450	6417	6097	6250	6026	75287
39	SURE NDRA ORAM	WATC HMAN	6297	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6026	76390
40	SURJI T GURU	WATC HMAN	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6026	76543
42	SUBA SINI BEHE RA	SWEE PER	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
43	PUSP ANJAL I DEBT	MATR ON	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767

	A															
44	ARUN KUMAR SHARMA	WORK SARKAR	6450	6450	6450	6450	6450	6450	6450	6133	6450	6417	6250	6250	6250	76450
45	NIRMAL CHANDRABEHERA	SWEETPER	6450	6450	6450	6450	6450	6450	6450	5658	6450	6417	6250	6250	6250	75975
46	PREMANANDA KANSA	SWEETPER	6450	6450	6450	6450	6450	6450	6450	6450	6450	5467	3970	5645	3349	70031
47	GABRIEL TANDI	PEON	6450	6450	6450	6450	6450	6450	6450	6450	6450	6417	6250	6250	6250	76767
48	RUKUNINAG	PEON	6450	6450	6450	6450	6450	6450	6450	5817	6450	6417	6250	6250	6250	76134
49	RAJENDRABHOI	DRIVER	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	85200
50	SANJAYA KUMAR MISHRA	TYPIST	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	85200
51	PRATYUSH KUMAR PATTANAIK	DRIVER	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	7100	85200
52	JAYASHREE PANDA	JR. ASST.	4081	7100	7100	7100	6261	6261	6390	7100	6753	6765	7100	7100	7100	79111
	TOTAL		32070	32351	32157	32209	32096	32144	29751	32090	31855	30884	30966	29985	37856	
			3	7	6	2	7	6	6	6	4	0	4	8	39	

In response to the objection memo issued on this context, the objection memo with reply was not returned by the local authority. Hence the objection stands & the expended amount of Rs.3785639.00 is kept under objection till furnish of due compliance with production of relevant records in support of such payment made.

14.12 - Engagement of person on daily wages basis under Maintenance section, Memo No-70/01.10.2019 Pages.116 to 120

In course of checking of paid vouchers for the financial year 2018-19 relating to Main a/c cashbooks of the university, it is observed that 32 no. of D.L.Rs. as per the information collected from the Maintenance section have been engaged on daily wage basis in different sections of the University for which a total sum of Rs.2214405.00 as per the details furnished below is spent during the year 2018-19 towards payment of their wages although Govt. in Finance department, Odisha has imposed ban on engagement of DLR/NMRs vide their O.M.No.17825(45)/F Dt.12.4.1993. It is worthwhile to mention here that as per section 22 of Odisha University Act.1989, all the posts of officers, teachers and subordinate employees shall be created and scale of pay and allowances attached to such posts shall be determined by the chancellor subject to specific provision of allotment of funds for this purpose and approval of the state government. On scrutiny, it was disclosed that engagement of DLRs has been extended year after year without supporting ground. No specific fund for incurring the expenditure of wages of the DLRs has been created and allotted in Annual Budget Estimate-2018-19. It was also observed that instead of incurring the expenditure of wages of the DLRs out of the own source of income, the same was met out of the budgetary head of account q-5-o. which is allotted for the purpose of other examination related expenses. It gives clear impression that the examination fund of the students has been utilized unscrupulously by way of encroachment.

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

NAME	DESIGNATION	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Total
Samir Maharana	Watchman	5200	5000	5200	4400	5383	6056	5832	5608	7280	7560	6160	6440	70119
Lalatedu Pradhan	Watchman	5400	5200	5400	5200	6056	6056	5832	6056	7280	7560	7560	6720	74320
Gokula Nanda Mahatam	Watchman	5400	5200	5400	5200	6056	6056	5832	6056	7280	7560	7560	6720	74320
Jogeswar Paik	Watchman	5400	4200	5400	5200	6056	6056	5832	6056	6720	7280	7280	6720	72200
Sunil Kumar Sahu	Watchman	5400	5200	5400	5200	6056	6056	5832	6056	7280	7560	7560	6720	74320
Hrushikesh Buda	Watchman	5200	5200	5400	5200	6056	6056	5832	6056	7280	7560	6720	6720	73280
Narottam Pradhan	Watchman	5400	5200	5400	5200	6056	6056	4037	6056	7280	7560	7560	6720	72525
Rajen Oram	Watchman	5400	5200	5400	4800	6056	6056	5608	6056	6720	7560	7560	6720	73136
Shibanda Pradhan	Watchman	5000	5200	5400	5200	6056	6056	5832	6056	7280	7560	7560	6720	73920
Ranjan Rao	Watchman	5400	5200	3800	5200	6056	6056	5832	5832	7280	7560	7280	5320	70816
Sairas Tete	Watchman	5400	5000	5400	5200	6056	6056	5832	6056	7280	7560	7560	6440	73840
Santanu Kumar Sahu	Watchman	5400	5200	5400	5200	6056	6056	5832	6056	7280	7560	7560	6720	74320
Duryodhan Behera	Watchman	5400	4800	5400	5200	6056	6056	2916	6056	7280	7560	6440	6720	69884
Kedar Bhoi	Watchman	5400	4800	5000	5200	6056	6056	5832	6056	7280	7560	7560	6720	73520
Chauhan Dev Pradhan	Watchman	5400	5200	5400	5200	6056	6056	5832	6056	7280	7560	7560	6720	74320
Dinabandhu Behara	Watchman	5400	5200	5400	1000	0	6056	5832	5383	0	0	7560	6720	48551
Kaibarta Jagdalla	Watchman	5400	5000	5400	5200	4934	6056	5832	6056	7280	7560	7560	6720	72998
Bideshi	Sweep	5400	5000	4400	5200	5831	6056	5159	6056	7280	7280	6440	6720	70822

Kalet	er-cum-Watch men													
Subhashini Kalet (W)	Line Sweeper	5400	5000	5400	5200	5831	6056	5608	6056	7280	7280	7560	6720	73391
Purohit Kansa	Sweeper	5400	4600	5400	5000	5607	6056	5383	5608	7280	7280	7560	6720	71894
Suresh Kalet	Sweeper	5400	5000	5400	5200	5831	6056	5608	6056	7280	7280	7560	6720	73391
Sarojini Sarbhanga(W)	Peon	5400	5000	5400	5200	5831	6056	5608	6056	7280	7280	7560	6720	73391
Manju Naik (W)	Peon	5400	4800	5400	5200	5831	6056	5608	6056	7280	7280	7560	6720	73191
Mamata Oram (W)	Peon	0	5000	5400	5200	5831	6056	5608	6056	7280	7280	7560	6720	67991
Saroj Kumar Bhoi	Helper-cum-conductor	5000	4800	5400	5200	5831	6056	5608	6056	7280	7280	7560	6720	72791
Sudhanshu Shekhar Naik	Helper-cum-conductor	5400	5000	5400	5200	5831	6056	5608	6056	6440	7280	7560	5600	71431
Tejraj Chandan	Helper to Pump Operator	5400	5000	5400	5200	5831	6056	5608	6056	7280	7280	7560	6720	73391
Arjun Nayak	Line man for Streetlight	5400	5000	5400	5200	5831	6056	5608	6056	7280	7280	7560	6720	73391
Sunil Oram	Gang Mulia	4200	4800	4400	4800	4710	224	0	0	0	0	0	0	23134
Kishore Nag	Gang Mulia	5400	5000	5400	5200	5831	6056	5383	6056	7280	7280	7560	6720	73166
Dillip Kumbhar	Gang Mulia	5400	5000	5400	5200	5831	6056	5608	6056	7280	7280	7560	6720	73391
Champa Banat (W)	Matron	4750	4750	4750	4750	4750	4750	4750	0	0	0	0	0	33250
	TOTAL	164350	159750	167950	159950	180140	186654	170964	179887	209160	215320	221760	198520	221440 5

14.13 - Absorption of DLR in Temporary status scheme Memo No-67/21.09.2019 Pages.107-110

On scrutiny it was found that 30 Nos. of DLRs engaged on daily wage basis were conferred with Temporary Status as per the Resolution No.31715/F Dt.04.09.2012 of the Govt. in Finance Department & out of that only 29 persons were existing during the year under audit. Due to conferment of temporary status to the said DLRs they were paid consolidated remuneration equal to entry point basic pay plus grade pay in Pay Band I.S. i.e. Rs.4750/- plus Rs.1500/- P.M. As a result of which a total sum of Rs. 2718870.00 as per the details furnished below was spent during the financial year 2018-19 towards payment of their consolidated remuneration. It was also observed that the expenditure

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

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

DETAILS OF PAYMENT TO DLRs IN TEMPORARY STATUS

SI No.	Name	DESIGNATION	Pay	GP	REM N	ADD	TOTAL
1	DEBENDRA NAIK	PEON	57000	18000	10950	0	97950
2	BUDHRAM ORAM	PEON	57000	18000	10950	0	97950
3	HARIBANDHU BEHERA	PEON	57000	18000	10950	0	97950
4	PRABHUDATT A NAYAK	PEON	57000	18000	10950	0	97950
5	BHAGBAN MEHER	PEON	57000	18000	10950	0	97950
6	ALIRAM PRUSTI	PEON	57000	18000	10950	0	97950
7	BAIJAYANTI KANSA	SWEEPER	56847	20400	12000	0	89247
8	SUSHIL ORAM	PEON	57000	18000	10950	0	97950
9	JADU MUNDA	HELPER TO MASON	24945	7877	4259	0	47533
10	DASARATH KUNAR	WATCHMAN	57000	18000	10950	0	97950
11	BISWANATH BEHERA		57000	18000	10950	0	97950
12	NAROTTAM SAHU	ELECT HELPER	57000	18000	10950	0	97950
13	KHIROD PRADHAN	DRIVER	56694	20400	12000	0	89094
14	LALU KISAN	WATCHMAN	57000	18000	10950	0	97950
15	SURENDRA KUMAR BARIK	WATCHMAN	57000	18000	10950	0	97950
16	SAKHI RAM CHANDAN	ELECT HELPER	56367	20400	12000	0	88767
17	BABULU ROUT	WATCHMAN	57000	18000	10950	0	97950
18	BISHNU ORAM	WATCHMAN	57000	18000	10950	0	97950
19	GOUTAM MISHRA	PEON	57000	18000	10950	0	97950
20	SIBA PRASAD NAYAK	PEON	57000	18000	10950	0	97950
21	MANOHAR KUMBHAR	SWEEPER	52250	16500	9950	0	90700
22	NARAYAN MEHER	PEON	57000	18000	10950	0	97950
23	PARDESHI KALET	SWEEPER	48614	20400	12000	0	81014
24	SAROJ KUMAR PANDA	ELECTRICIAN	57000	18000	10950	0	97950
25	SURESH	PEON	57000	18000	10950	0	97950

	NANDA						
26	ROHIT KUMAR MISHRA	PEON	57000	18000	10950	0	97950
27	LAL ANDIL	WATCHMAN	56689	17902	10907	0	97498
28	SAMARU MUNDA	WATCHMAN	46663	20126	11278	0	78067
29	RUKMANI MAHANANDA	SWEEPER	57000	18000	10950	0	97950
		TOTAL	1596069	522005	314344	0	2718870

14.14 - Non-Production of Purchase Files, quotation/tenders, administrative approval, financial concurrence, syndicate approval resolution, comparative statement, price list of respective company, comparison with DGST rate/EPM rate and asset register Memo No-77/11.11.2019 Pages- 157 to 166

On scrutiny of paid vouchers of Cheque accounts cash book and RUSA fund cash book, it was noticed that a total sum of Rs **30045079.00** has been maid expenditure towards purchase of various stores and stocks of university.

SL NO.	VR. NO./DATE	AMOUNT	TO WHOM PAID	PARTICULARS
CHEQUE ACCOUNT CASH BOOK				
1	50/16 .04.18	87600	RADIANT ENTERPRISES	SONY LED TV 2.NOS
2	79/10.05.18	10500	YASH ENTERPRISES/SBP	DRUM-100
3	92/12.05.18	32136	SATYABRATA DTP XEROX/SBP	POLY BAG-1000
4	136/21.05.18	14592	SATYANARAYAN PHARMACEUTICAL	MEDICINE
5	167/25.05.18	4918	DIFF. FIRM	MEDICINE
6	62/15.06.18	178520	RADIANT ENTERPRISES	AC/STABILISER
7	63/15.06.18	10900	RADIANT ENTERPRISES	COOLER
8	112/25.06.18	99200	PRADHAN TRADERS/BURLA	AC/STABILISER
9	114/25.06.18	29130	SD CREATION/BURLA	PRINTING SAPTARSHI
10	115/25.06.18	21215	SD CREATION/BURLA	PRINTING SAPTARSHI
11	116/25.06.18	21215	SD CREATION/BURLA	PRINTING SAPTARSHI
12	122/27.06.18	223079	BM ENTERPRISES	CATRIGE
13	123/27.06.18	353361	VISHAL ENTERPRISES	CATRIGESSET AND PRINTING
14	124/27.06.18	800691	RANJIT STORE	PRINTING SAPTARSHI
15	125/27.06.18	54452	YAM ENTERPRISES	CATRIGE
16	126/27.06.18	11193	INFREX/BBSR	CATRIGE
17	128/27.06.18	57000	ORBIT COMMUNICATION/SBP	CATRIGE
18	94/18.07.18	21840	G.C ELECTRONICS/BURLA	SETUP BOX
19	98/20.07.18	884600	RADIANT ENTERPRISES	AC/STABILISER
20	99/20.07.18	431200	RADIANT ENTERPRISES	AC
21	100/20.07.18	28400	RADIANT ENTERPRISES	AC FITTING
22	140/25.07.18	1121000	ODISHA IT TECH/BBSR	CYBER
23	10/02.08.18	1280	STATIONARIES	AK PANDA
24	11/02.08.18	3000	STATIONARIES	AK PANDA
25	12/02.08.18	1787	STATIONARIES	AK PANDA
26	13/02.08.18	4636	STATIONARIES	AK PANDA

27	14/02.08.18	1230	STATIONARIES	AK PANDA
28	15/02.08.18	5865	STATIONARIES	AK PANDA
29	16/02.08.18	1000	STATIONARIES	AK PANDA
30	21/02.08.18	8100	RANJITSTORE	MISC.
31	100/10.08.18	1687	SATYABRATA/SBP	MISC. AK PANDA
32	171/23.08.18	119475	FURNITURE WORLD/SBP	DESK/BENCH
33	188/23.08.18	4956	SN ENTERPRISES/BBSR	E GOVERNANCE
34	9/01.09.18	17110	DIGITAL FRANKING MACHINE	ARNC
35	31/06.09.18	4800	BM ENTERPRISES/SBP	EXIDE BATTERY
36	32/06.09.18	14750	PAINTING PRINTER	NAME PLATE
37	33/06.09.18	724	SARASWATI ENTERPRISES	PEN
38	34/06.09.18	750	RANJIT STORE	FOLDER
39	66/18.09.18	13000	HINDUSTAN TYRE/SBP	TYRE
40	79/25.09.18	58492	SN ENTERPRISES/BBSR	E GOVERNANCE
41	92/28.09.18	100000	FRANKING MACHINE	HEAD POST OFFICE
42	96/29.09.18	15000	AK RAIN,A.O	MISC. ARTICLE
43	15/01.10.18	11913	RANJIT STORE	LIME
44	16/01.10.18	3150	RANJIT STORE	LIME
45	17/01.10.18	680	RANJIT STORE	LIME
46	20/01.10.18	14450	FIVESTAR PRINTING PRESS/BURLA	PRINTING MATERIAL
47	23/01.10.18	339765	SCINTIFIC SUPPLYER,SBP	CHEMICAL
48	24/01.10.18	20000	SCINTIFIC SUPPLYER,SBP	CHEMICAL
49	25/01.10.18	228702	SCINTIFIC TRADOX,BALASORE	CHEMICAL
50	26/01.10.18	28196	JANASADHI KENDRA,SBP	MEDICINE
51	27/01.10.18	14063	JANASADHI KENDRA,SBP	MEDICINE
52	52/09.10.18	49899	GLOBAL ELECTRICALS	BULB
53	83/10.10.18	99420	FIVESTAR PRINTING PRESS/BURLA	PRINTING
54	84/10.10.18	58950	SILKOT,SBP	DUSTER CLOTH
55	85/10.10.18	14750	FURNITURE WORLD/SBP	CHAIR
56	15/03.11.18	15000	FIVESTAR PRINTING PRESS/BURLA	PRINTING
57	16/03.11.18	13800	FIVESTAR PRINTING PRESS/BURLA	PRINTING
58	18/03.11.18	12500	RANJIT STORE,SBP	SANITARY MATERIAL
59	78/12.11.18	9853	SATYABRATA PRINTING PRESS,SBP	PRINTING
60	51/08.12.18	196077	AURO TRADERS	CHEMICAL
61	54/08.12.18	7960	HINDUSTAN AUTO DISTRIBUTOR(NO S/E)	BATTERY
62	80/15.12.18	316800	ORISSA TEXT BOOK	PART
63	16/01.01.19	4900	FURNITURE WORLD/SBP	TABLE CHAIR
64	17/01.01.19	540	RANJIT STORE,SBP	SPINAL PAD
65	18/01.01.19	14900	SABHARWAL ENTERPRISES,BBSR	DRUM MACHINE REPAIR

66	19/01.01.19	1500	PAINTING POINT	NAME PLATE
67	21/01.01.19	8750	YASH ENTERPRISES/SBP	PHOTO COPY
68	40/04.01.19	2002	AK BANK	NEWS PAPER
69	51/04.01.19	14890	SATYANARAYAN PHARMACEUTICAL	MEDICINE
70	56/04.01.19	96320	K.N TRIPATHY	GRASS CUTTER
71	62/04.01.19	14500	RANJIT STORE	FORMS
72	63/04.01.19	12000	AK PANDA	WODEN MATTERIAL
73	64/04.01.19	750	FIVESTAR PRINTING PRESS/BURLA	BUS TICKET
74	92/07.01.19	8690	VISHAL ENTERPRISES	DFC PAPER
75	93/07.01.19	338100	RANJIT STORE	A4 PAPER
76	98/10.01.19	3458220	L. H BOX	FURNITURE
77	152/22.01.19	790	AK RATH,BANDANA ENTERPRISES	STAT
78	5/02.02.19	147600	YASH ENTERPRISES/SBP	PRINTER
79	6/02.02.19	10000	FIVESTAR PRINTING PRESS/BURLA	CALENDER PRINTING
80	8/02.02.19	8000	FIVESTAR PRINTING PRESS/BURLA	ATTENDANCE PRINTING
81	9/02.02.19	9587	UNITED ENTERPRISES,BBSR	INK CATRIGE
82	10/02.02.19	70871	DEVINE ENTERPRISES,SBP	ELECTRONICS MATTERIAL
83	11/02.02.19	15045	DEVINE ENTERPRISES,SBP	ELECTRONICS MATTERIAL
84	20/07.03.19	155406	INFRISH METRODOX PVT. LTD.	ELECTRONICS MATTERIAL
85	33/11.03.19	14733	ASHOK KUMAR,BURLA	SANITARY MATERIAL
86	88/20.03.19	4950	SABHARWAL ENTERPRISES,BBSR	DRUM PHOTO CARRIER
87	94/20.03.19	87000	FIVESTAR PRINTING PRESS/BURLA	DIARY
88	95/20.03.19	14850	FIVESTAR PRINTING PRESS/BURLA	LETTER PAD
89	96/20.03.19	2500	FIVESTAR PRINTING PRESS/BURLA	FORMS
90	97/20.03.19	25750	SS TRADERS,SBP	HP LASERJET,VC
91	112/20.03.19	2000	SAMALESWARI AUTOMOBILES	VEHICLES
92	123/20.03.19	18548	GANGPUR SALES AND SERVICE	ELECTRICAL MATTERIAL
93	140/29.03.19	23221	GANGPUR SALES AND SERVICE	ELECTRICAL MATTERIAL
94	148/30.03.19	419580	SUSHREE JEWELLERY,BURLA	GOLD MATTERIAL
95	158/30.03.19	251040	SABHARWAL ENTERPRISES,BBSR	STATIONARY
96	159/30.03.19	59865	VISHAL ENTERPRISES	STATIONARY
97	160/30.03.19	134035	RANJIT STORE	STATIONARY
98	161/30.03.19	14750	SATYABRATA PRINTING	DIGITAL POLY BAG
99	162/30.03.19	4905	RANJIT STORE,SBP	DOOR MAT
100	187/30.03.19	48774	BM ENTERPRISES	LASER CATRIGE
101	188/30.03.19	553510	VISHAL ENTERPRISES	CATRIGE
102	189/30.03.19	313480	RANJIT STORES,SBP	UTTENCILA

103	192/30.03.19	74461	SANU PRINTERS,BURLA	PRINTER
104	198/30.03.19	74000	FIVESTAR PRINTING PRESS/BURLA	STATIONARY
105	207/30.03.19	413350	GUPTA SPORTS,CTC	SPORTS
106	208/30.03.19	76450	GUPTA SPORTS,CTC	SPORTS
107	209/30.03.19	27600	YASH ENTERPRISES/SBP	CATRIGE
108	210/30.03.19	4950	YASH ENTERPRISES/SBP	BASIN
109	211/30.03.19	436800	YASH ENTERPRISES/SBP	COMPUTER
110	220/30.03.19	127322	INFRISH METRODOX PVT. LTD.	MACHINARY
111	221/30.03.19	412900	ODISHA TEXT BUREAU,BBSR	PRINTING
112	224/30.03.19	2462046	ASHIRVAD COMPUTER & SERIES	COMPUTER
113	225/30.03.19	354000	ASHIRVAD COMPUTER & SERIES	ANTIVIRUS
114	226/30.03.19	162400	FIVESTAR PRINTING PRESS/BURLA	PRINTING
115	228/30.03.19	11865	SN ENTERPRISES/BBSR	ANTHROPOLOGY
116	229/30.03.19	7635	SN ENTERPRISES/BBSR	ANTHROPOLOGY
117	230/30.03.19	11800	SN ENTERPRISES/BBSR	ANTHROPOLOGY
118	231/30.03.19	8200	SN ENTERPRISES/BBSR	ANTHROPOLOGY
119	232/30.03.19	12000	SN ENTERPRISES/BBSR	ANTHROPOLOGY
120	233/30.03.19	7500	SN ENTERPRISES/BBSR	ANTHROPOLOGY
121	234/30.03.19	4005	SN ENTERPRISES/BBSR	MSW
122	235/30.03.19	9995	SN ENTERPRISES/BBSR	MSW
123	236/30.03.19	9995	SN ENTERPRISES/BBSR	MSW
124	237/30.03.19	3005	SN ENTERPRISES/BBSR	MSW
125	238/30.03.19	30002	SN ENTERPRISES/BBSR	MSW
126	239/30.03.19	9998	SN ENTERPRISES/BBSR	MSW
127	240/30.03.19	2930	SN ENTERPRISES/BBSR	ENGLISH
128	241/30.03.19	12995	SN ENTERPRISES/BBSR	ENGLISH
129	242/30.03.19	4200	SN ENTERPRISES/BBSR	ENGLISH
130	243/30.03.19	14100	SN ENTERPRISES/BBSR	ENGLISH
131	244/30.03.19	3600	SN ENTERPRISES/BBSR	ENGLISH
132	245/30.03.19	12700	SN ENTERPRISES/BBSR	ENGLISH
133	246/30.03.19	14000	SN ENTERPRISES/BBSR	SOSIOLOGY
134	247/30.03.19	13000	SN ENTERPRISES/BBSR	SOSIOLOGY
135	248/30.03.19	14000	SN ENTERPRISES/BBSR	SOSIOLOGY
136	249/30.03.19	9000	SN ENTERPRISES/BBSR	BUSINESS ADMINISTRATION
137	250/30.03.19	9000	SN ENTERPRISES/BBSR	BUSINESS ADMINISTRATION
138	251/30.03.19	3800	SN ENTERPRISES/BBSR	BUSINESS ADMINISTRATION
139	252/30.03.19	12200	SN ENTERPRISES/BBSR	BUSINESS ADMINISTRATION
140	253/30.03.19	10000	SN ENTERPRISES/BBSR	BUSINESS ADMINISTRATION
141	254/30.03.19	8000	SN ENTERPRISES/BBSR	BUSINESS ADMINISTRATION
142	255/30.03.19	9000	SN ENTERPRISES/BBSR	HOME SCIENCE
143	256/30.03.19	9000	SN ENTERPRISES/BBSR	HOME SCIENCE

144	257/30.03.19	12200	SN ENTERPRISES/BBSR	HOME SCIENCE
145	258/30.03.19	5800	SN ENTERPRISES/BBSR	HOME SCIENCE
146	259/30.03.19	11640	SN ENTERPRISES/BBSR	HOME SCIENCE
147	260/30.03.19	4360	SN ENTERPRISES/BBSR	HOME SCIENCE
148	261/30.03.19	3917	SN ENTERPRISES/BBSR	HISTORY
149	262/30.03.19	12083	SN ENTERPRISES/BBSR	HISTORY
150	263/30.03.19	13000	SN ENTERPRISES/BBSR	HISTORY
151	264/30.03.19	14000	SN ENTERPRISES/BBSR	HISTORY
152	265/30.03.19	10500	SN ENTERPRISES/BBSR	BT AND BI
153	266/30.03.19	9000	SN ENTERPRISES/BBSR	BT AND BI
154	267/30.03.19	14200	SN ENTERPRISES/BBSR	BT AND BI
155	268/30.03.19	5800	SN ENTERPRISES/BBSR	BT AND BI
156	269/30.03.19	14200	SN ENTERPRISES/BBSR	BT AND BI
157	270/30.03.19	5300	SN ENTERPRISES/BBSR	BT AND BI
158	271/30.03.19	14846	ORGIC COMMUNICATION,SBP	CATRIGE
159	272/30.03.19	14500	ORGIC COMMUNICATION,SBP	
160	275/30.03.19	500	RAFY RUBBER STAMP	RUBBER STAMP
161	276/30.03.19	4800	P.SAHU,SBP	PANEL BOARD
162	277/30.03.19	128000	RADIANT ENTERPRISES	AC/STABILISER
163	278/30.03.19	64400	RADIANT ENTERPRISES	AC/STABILISER
164	313/30.03.19	15000	PRASANTI TECHNOLOGY,BURLA	COMPUTER ACCESSARIES
165	314/30.03.19	13000	PRASANTI TECHNOLOGY,BURLA	ODIA
166	315/30.03.19	11500	PRASANTI TECHNOLOGY,BURLA	ODIA
167	316/30.03.19	4500	PRASANTI TECHNOLOGY,BURLA	ODIA
168	317/30.03.19	10500	PRASANTI TECHNOLOGY,BURLA	SPA
169	318/30.03.19	1200	PRASANTI TECHNOLOGY,BURLA	SPA
170	319/30.03.19	14000	PRASANTI TECHNOLOGY,BURLA	SPA
171	320/30.03.19	14000	PRASANTI TECHNOLOGY,BURLA	ECONOMICS
172	321/30.03.19	4000	PRASANTI TECHNOLOGY,BURLA	ECONOMICS
173	322/30.03.19	14500	PRASANTI TECHNOLOGY,BURLA	ECONOMICS
174	323/30.03.19	4500	PRASANTI TECHNOLOGY,BURLA	ECONOMICS
175	324/30.03.19	14000	PRASANTI TECHNOLOGY,BURLA	ECONOMICS
176	325/30.03.19	4000	PRASANTI TECHNOLOGY,BURLA	POL.SC
177	326/30.03.19	10000	PRASANTI TECHNOLOGY,BURLA	POL.SC
178	327/30.03.19	4000	PRASANTI TECHNOLOGY,BURLA	POL.SC
179	328/30.03.19	10000	PRASANTI TECHNOLOGY,BURLA	POL.SC
180	329/30.03.19	4000	PRASANTI TECHNOLOGY,BURLA	POL.SC
181	330/30.03.19	11000	PRASANTI	POL.SC

			TECHNOLOGY,BURLA	
182	331/30.03.19	5000	PRASANTI TECHNOLOGY,BURLA	POL.SC
183	332/30.03.19	4200	PRASANTI TECHNOLOGY,BURLA	POL.SC
184	333/30.03.19	14300	PRASANTI TECHNOLOGY,BURLA	LIFE SC.
185	334/30.03.19	4500	PRASANTI TECHNOLOGY,BURLA	LIFE SC.
186	335/30.03.19	14500	PRASANTI TECHNOLOGY,BURLA	LIFE SC.
187	336/30.03.19	4750	PRASANTI TECHNOLOGY,BURLA	LIFE SC.
188	337/30.03.19	13750	PRASANTI TECHNOLOGY,BURLA	LIFE SC.
189	338/30.03.19	10000	PRASANTI TECHNOLOGY,BURLA	STATISTICS
190	339/30.03.19	9300	PRASANTI TECHNOLOGY,BURLA	STATISTICS
191	340/30.03.19	14750	PRASANTI TECHNOLOGY,BURLA	STATISTICS
192	341/30.03.19	5100	PRASANTI TECHNOLOGY,BURLA	STATISTICS
193	342/30.03.19	4500	PRASANTI TECHNOLOGY,BURLA	STATISTICS
194	343/30.03.19	11500	PRASANTI TECHNOLOGY,BURLA	LAW
195	344/30.03.19	12000	PRASANTI TECHNOLOGY,BURLA	LAW
196	345/30.03.19	12500	PRASANTI TECHNOLOGY,BURLA	LAW
197	346/30.03.19	14000	PRASANTI TECHNOLOGY,BURLA	HINDI
198	347/30.03.19	13000	PRASANTI TECHNOLOGY,BURLA	HINDI
199	348/30.03.19	13000	PRASANTI TECHNOLOGY,BURLA	HINDI
200	356/30.03.19	14000	PHONEIX GLOBAL TRADER,BURLA	AC REPAIR
201	357/30.03.19	4991	SINDHU COMPUTER,BARGARH	COMPUTER CHEMISTRY
202	358/30.03.19	5994	SINDHU COMPUTER,BARGARH	COMPUTER CHEMISTRY
203	359/30.03.19	14000	BM ENTERPRISES	COMPUTER CHEMISTRY
204	360/30.03.19	14500	BM ENTERPRISES	COMPUTER CHEMISTRY
205	361/30.03.19	4700	RUBY REFRIGERATION,SBP	CHEMISRTY AC REPAIR
206	362/30.03.19	14800	RUBY REFRIGERATION,SBP	CHEMISRTY AC REPAIR
207	363/30.03.19	18500	BM ENTERPRISES,SBP	COMPUTER ENVR.SC.
208	364/30.03.19	20000	BM ENTERPRISES,SBP	COMPUTER ENVR.SC.
209	365/30.03.19	17943	AURO TRADERS,SBP	REPAIRING ENVR.SC.
210	366/30.03.19	13584	AURO TRADERS,SBP	REPAIRING LIFE SC.
211	367/30.03.19	5664	AURO TRADERS,SBP	REPAIRING LIFE SC.
212	368/30.03.19	14771	SCINTIFIC SUPPLYER,SBP	REPAIRING PHYSICS
213	370/30.03.19	13480	SCINTIFIC SUPPLYER,SBP	REPAIRING COMP. EARTH SC.

214	371/30.03.19	14500	SCINTIFIC SUPPLYER,SBP	COMP. EARTH SC.
215	372/30.03.19	10000	SCINTIFIC SUPPLYER,SBP	ENVR.SC
216	373/30.03.19	14925	SCINTIFIC SUPPLYER,SBP	MATH
217	374/30.03.19	4000	PRASANTI TECHNOLOGY,BURLA	COMP.SC & APPL
218	375/30.03.19	12000	PRASANTI TECHNOLOGY,BURLA	COMP.SC & APPL
219	376/30.03.19	14000	PRASANTI TECHNOLOGY,BURLA	COMP.SC & APPL
220	377/30.03.19	4000	PRASANTI TECHNOLOGY,BURLA	COMP.SC & APPL
221	378/30.03.19	12500	PRASANTI TECHNOLOGY,BURLA	COMP.SC & APPL
222	379/30.03.19	3500	PRASANTI TECHNOLOGY,BURLA	COMP.SC & APPL
223	380/30.03.19	10300	4 NO VRS	STASTICS
224	395/30.03.19	98000	JYOTSNA SUPPLYER,BARGARH	ROBBERS
225	399/30.03.19	5000	PATTNAIK FURNITURE,SBP	BOARD
226	405/30.03.19	5000	PATTNAIK FURNITURE,SBP	BOARD
227	431/30.03.19	13300	OMM COMPUTECH,BURLA	COMPUTER MATTERIAL,MATH
228	432/30.03.19	5060	OMM COMPUTECH,BURLA	COMPUTER MATTERIAL,MATH
229	433/30.03.19	13300	OMM COMPUTECH,BURLA	COMPUTER MATTERIAL,MATH
230	434/30.03.19	5500	OMM COMPUTECH,BURLA	COMPUTER MATTERIAL,MATH
231	435/30.03.19	9054	TECH SOLUTION,BBSR	COMPUTER MATTERIAL,MATH
232	436/30.03.19	9446	PUDNEX GLOBALTRADERS,SBP	REPAIRING AC,MATH
233	437/30.03.19	32000	NOBLE ENTERPRISES,BERHAM PUR	CHEMICAL ENVR.SC
234	438/30.03.19	15000	SAN MEDICO PHARMATICS,ROURKEL A	CHEMICAL ENVR.SC
235	439/30.03.19	14856	SN ENTERPRISES/BBSR	COMPUTER MODEM PGC
236	440/30.03.19	14780	SN ENTERPRISES/BBSR	COMPUTER MODEM PGC
237	441/30.03.19	14290	SN ENTERPRISES/BBSR	COMPUTER MODEM PGC
238	442/30.03.19	14700	THE BOOK HOUSE,SBP	XEROX PAPER PGC
239	443/30.03.19	11374	8 VR	STATIONARY PGC
240	444/30.03.19	9408	4 VR	STATIONARY SOCIOLOGY
241	446/30.03.19	10000	DASH HARDWARE,BURLA	PAINT HISTORY
242	482/30.03.19	14866	SATYANARAYAN PHARMACEUTICAL	MEDICINE
	TOTAL	18929950		
RUSA FUND CASH BOOK				

1	86/11.6.18	31241	ESKEY ENTERPRISES,BBSR	MACHINARY SUIT
2	87/11.6.18	192698	ESKEY ENTERPRISES,BBSR	MACHINARY SUIT
3	88/18.6.18	343429	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
4	89/18.6.18	129414	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
5	90/18.6.18	72806	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
6	91/18.6.18	86703	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
7	92/18.6.18	83057	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
8	93/18.6.18	32402	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
9	94/18.6.18	2987	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
10	95/18.6.18	68086	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
11	96/18.6.18	35275	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
12	97/18.6.18	95333	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
13	98/18.6.18	117398	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
14	100/4.7.18	737500	CENTRE FOR DEVELOPMENT OF ADVANCE COMPUTING	PARAM SHAVAK HPC
15	101/10.7.18	630290	PYROTECH ELECTRONICS PVT LTD,RAJASTAN	LED LIGHT
16	103/18.7.18	94863	DINESH BOOK DISTRIBUTORS,JHARSU GUDA	BOOKS LIBRARY
17	105/17.11.18	1122867	SURFACE ELECTRO OPTICS,SOUTH KOREA	DYNAMIC CONTACT ANGLE SURFACE
18	109/11.3.19	1898591	SYLVESA IFOTECH PVT LTD,BBSR	MATERIALS,E-NODAL CENTRE
19	110/26.3.19	10183	DINESH BOOK DISTRIBUTORS, JHARSUGUDA	BOOKS LIBRARY
20	111/26.3.19	77206	DINESH BOOK DISTRIBUTORS, JHARSUGUDA	BOOKS LIBRARY
21	112/26.3.19	67242	DINESH BOOK DISTRIBUTORS, JHARSUGUDA	BOOKS LIBRARY
22	113/26.3.19	87359	DINESH BOOK DISTRIBUTORS, JHARSUGUDA	BOOKS LIBRARY

23	115/30.3.19	124774	CHANDAN BROTHERS, BARGARH	CHAIR & RACK
24	116/30.3.19	112147	ESQUARE SYSTEM & TECHONOLOGIES PVT LTD, BBSR	LASER PRINTER HP
25	117/30.3.19	2308860	CORPORATE BUSINESS MACHINARIES, BBSR	COMPUTER MATERIALS
26	118/30.3.19	1033953	RANJIT STORES, SBP	PRINT, ALMIRAH, FAN
27	119/30.3.19	69796	B M ENTERPRISES, SBP	COMPUTER MATERIALS
28	121/30.3.19	329200	RADIANT ENTERPRISES, SBP	AC STABILIZER
29	123/30.3.19	951245	ASHIRVAD COMPUTER &SERIES, BBSR	COMPUTER MATERIALS
30	124/30.3.19	168224	DEVINE ENTERPRISES, SBP	LED LIGHT
	TOTAL	11115129		
	GRAND TOTAL	30045079		

To find the genuineness of payments the dead stock register showing the accounts of plant machinery, furniture, equipment, fixtures and consumable stock register, library stock register were asked through POM for produced to audit for necessary verification.

Besides the syndicate resolution forming the university purchase committee, finance committee, departmental purchase committee of all departments of university were asked through POM for produced to audit for necessary verification.

In response to the audit objection memos the local authority did not produced all the purchase file of above stocks and stores showing the indents from all departments, quotation/tenders, administrative approval, financial concurrence, budget, syndicate approval resolution, comparative statement, price list of respective company, comparison with DGST rate/EPM rate, certificate towards non procurement of stores from E-GOM portal. Hence the genuineness of payment of Rs. **30045079.00** to different firms could not be verified in audit. As such the entire amount of Rs. 30045079.00 is held under objection.

14.15 - Realisation /deduction of license fees from staff quarter.

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

The details of deduction/realization of License Fees from the Salary Bills of Staffs/occupants of University quarters for the year-2018-19 is furnished below.

SI No	Type of Qr.	Average Plinth area in Sq.Ft.	Equivalent to type of Govt. Qr.	Eligibility Criteria	Licence Fees	Remarks
1	2	3	4	5	7	8
1	A	2240	VI	Registrar/Professor	610.00	
2	B	2000	VI	Reader/Class-I Officer & its Equivalent	610.00	
3	STQ	1750	VI	Professor/Reader/Class-I Officer & its Equivalent	610.00	

4	C	1543	VI	Lecturer/Class-II Officers & its Equivalent	410.00	
5	JTQ	1500	VI	Lecturer/Class-II Officer & its Equivalent	410.00	
6	D	840	IV	Section Officers & its Equivalent	290.00	
7	TH Block	800	IV	Teaching & Non-Teaching Employees	290.00	
8	E	700	IV	Class-III Employees	290.00	
9	F	700	IV	Class-III Employees	290.00	
10	G	350	II	Class-IV Employees	140.00	

On scrutiny of Pay A/Rs it was noticed that the above deductions were followed by the University. However necessary steps may be taken to allot the remaining vacant quarters to all the staffs who were not allotted the quarters and receiving HRA for the purpose.

14.16 - Realisation /deduction of water charges from the salary bill

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

The details of deduction/realization of Water Charges from the Salary Bills of Staffs/occupants of University quarters for the year-2018-19 is furnished below.

I No	Type of Qr.	Average Plinth area in Sq.Ft.	Equivalent to type of Govt. Qr.	Eligibility Criteria	Water Charges	Remarks
1	2	3	4	5	6	8
1	A	2240	VI	Registrar/Professor	344.00	
2	B	2000	VI	Reader/Class-I Officer & its Equivalent	303.00	
3	STQ	1750	VI	Professor/Reader/Class-I Officer & its Equivalent	303.00	
4	C	1543	VI	Lecturer/Class-II Officers & its Equivalent	182.00	
5	JTQ	1500	VI	Lecturer/Class-II Officer & its Equivalent	182.00	
6	D	840	IV	Section Officers & its Equivalent	122.00	
7	TH Block	800	IV	Teaching & Non-Teaching	122.00	

				Employees	
8	E	700	IV	Class-III Employees	122.00
9	F	700	IV	Class-III Employees	122.00
10	G	350	II	Class-IV Employees	61.00

On scrutiny of Pay A/Rs it was noticed that the above deductions were followed by the University.

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

As per report of the Estate section of the university , out of the total 252 no. of quarters , 247 quarters are in habitable condition. From which 215 no.of quarters have been allotted/occupied by 31.3.2019. The balance quarters of 32 no. in accomodable condition have not been allotted to any of the staff. Due to non-allotment of quarters having in habitable condition, university is loosing its recurring revenue which would have been derived every year & credited into the university account if had been allotted fully to the staff. On the other hand, university fund is being spent for repair & maintenance of quarters every year. So that university is loosing in both the way. Besides, the allotment register of quarters is not maintained with the entries since long. On further query it was revealed that a Residential Allotment committee (RAC) has been constituted by the University for Smooth Management of accommodation facility of the staff. But the function of the committee seems not to have been made pertinently. Due to in-vigilance of the committee, several D.L.Rs, who are working on daily wage basis in different sections of the university have been allotted the staff quarters for their accommodations, although they are not eligible to get this facilities. Still 32 nos quarters are lying vacant & steps have not been made by the local authority to allot the same to the appropriate staff. Compliance on the above audit observations need to be reported.

List of vacant quarters in habitable condition showing the loss of fund for the year 2018-19 is furnished below

Type of Qr.	Average Plinth area in Sq.Ft.	Equivalent to type of Govt. Qr.	Total No. of Qr. Available	No. of Qrs. In habitable condition	No. of Qrs. Occupied during 2016-17	Nos. of remained vacant	Flat rate of HLF fixed P.M. in	Total (Col-7x8)	Total due in one year
1	2	3	4	5	6	7	8	9	10
A	2240	VI	9	9	2	7	610	4270	51240
B	2000	VI	14	14	13	1	610	610	7320
C	1543	VI	32	30	28	2	410	820	9840
D	840	IV	5	5	4	1	290	290	3480
E	700	IV	6	6	6	0	290	0	0
F	700	IV	66	66	62	4	290	1160	13920
G	350	II	48	46	40	6	140	840	10080
TH Block	800	IV	52	51	41	10	290	2900	34800
STQ	1750	VI	14	14	14	0	610	0	0
JTQ	1500	VI	6	6	5	1	410	410	4920
TOTAL			252	247	215	32	0	11300	135600

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

14.18 - Loss in Plying of University Buses-Rs.9.80 lakhs.during the year 2018-19. - Memo No-130/19.03.2020 Pages-287 to 288

The university owns two buses which are plying daily between Jyoti vihar and Sambalpur and vice versa for carrying office staff and students. 4 Drivers, 2 Conductor-cum -Helpers have been engaged for the daily bus services. Due to this bus services , collection made during the year 2018-19 is Rs.784064.00 & expenditure incurred during the year is Rs.1765283.00. Consequent upon which University has sustained a loss of Rs.981219.00 i.e.9.80 lakhs during the year 2018-19 only. Also for this bus services , University has been incurring loss every year

with effect from such bus service which gradually weakening the financial position of the University. The rate of bus pass charges per month effective from 01.06.2016 as per office order no.3312/Maint./dtd.04.05.16 is as under:

Class-I/II employees @ 800 P.M

Class-III employees @ 475 P.M

Class-IV employees @ 375 P.M.

P.G Students @ 4200.00 P.A.

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

One way bus ticket basis for one person

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

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

3.Others @ Rs.20/-

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

COLLECTION OF BUS FEES OF THE UNIVERSITY BUSES DURING THE YEAR 2018-19 UNDER BH(As per the receipt & expenditure statement

Receipt furnished by ABC Section of S.U. under budget head-E-1-a

MONTH	CASH ACCOUNT	CHEQUE ACCOUNT	TOTAL
Apr-18	8505	30925	39430
May-18	5600	31150	36750
Jun-18	715	31150	31865
Jul-18	21320	117500	138820
Aug-18	70940	31000	101940
Sep-18	20190	55050	75240
Oct-18	5470	55150	60620
Nov-18	17675	71874	89549
Dec-18	9480	54675	64155
Jan-19	6960	54675	61635
Feb-19	15105	29200	44305
Mar-19	14355	25400	39755
TOTAL RECEIPT	196315	587749	784064

EXPENDITURE INCURRED DUE TO PLYING OF UNIVERSITY BUSES DURING THE YEAR 2018-19 UNDER BH r-1-a:-

MONTH	CASH ACCOUNT	CHEQUE ACCOUNT	TOTAL
Apr-18	0	19852	19852
May-18	0	28327	28327
Jun-18	0	24560	24560
Jul-18	0	77691	77691
Aug-18	0	199973	199973
Sep-18	0	14400	14400
Oct-18	0	104878	104878
Nov-18	0	310103	310103
Dec-18	0	43444	43444
Jan-19	0	265430	265430
Feb-19	0	6180	6180

Mar-19	0	670445	670445
TOTAL EXPENDITURE	0	1765283	1765283

Total Expenditure = 1765283.00

Loss of University fund on plying of University in 2018-19 F.Y. =Rs.1765283.00 - Rs.784064.00 =Rs.981219.00

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

14.19 - Inadmissible Payment of Energy Charges of P.G. Hostels - Memo No-128/19.03.2020 Pages-283 to 285

In course of checking of paid vouchers, relating to cheque a/c cash book, it was revealed that during the Financial Year 2018-19 a total sum of Rs.2854627.00 has been spent on payment of electricity bills of the different PG Hostels to WESCO. The hostel wise payments of the bills are furnished below.

SI No	Name of the Hostel	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Grand Total
1	Boys Hostel No.1(Brahmaputra Hostel)	25393	29730	19846	255320	13705	29002	29002	17516	17515	19991	19929	24314	501263
2	Boys Hostel No.2(Mahanadi Hostel)	21749	28473	20620	33414	25819	36571	36570	20293	20292	29715	23987	27599	325102
3	Boys Hostel No.3(Bhagirathi Hostel)	23344	33269	24868	31278	24690	37022	37021	21360	21359	29657	22488	33856	340212
4	Boys Hostel No.4(Satadru Hostel)	4717	3894	3214	3142	2970	2970	3024	3023	2875	2875	3076	3074	38854
5	Ladies Hostel-I	18794	18794	18794	18794	18794	19105	19104	19180	19179	19257	18983	18984	227762
6	Ladies Hostel-I	15188	17649	9646	7055	8552	15263	15262	9685	9684	12869	2909	8365	132127
7	New Ladies Hostel	16538	594	18323	11697	9302	12896	20471	20471	11807	11807	16572	9003	12873
8	P.D. Ladies Hostel	29242	47650	9013	14783	32235	35453	35452	22466	22465	14718	12756	23440	299673
9	M.Phill Hostel	13704	20216	21077	24008	18201	23020	23020	29334	23337	20875	21630	14056	252478
10	Ladies Hostel in Qr.	1857	0	3199	1867	1876	1888	1887	1904	1904	0	0	0	16382

No-A/7														
11	200 Seated Boys Hostel(Golden Jubilee)	29052	37619	31176	40715	29725	44568	44568	13607	37289	37289	25079	29390	400077
12	150 Seated Ladies Hostel	15876	16853	11998	9459	16980	44053	44053	30840	30840	27723	30399	28750	307824
	TOTAL	215454	254741	191774	451532	202849	301811	309434	209679	218546	226776	197808	220831	2854627

As per the Receipt statement for the financial year 2018-19 produced by the Local authority prepared by Accounts, Budget & Compliance section, it was noticed that Rs.1023100.00 (under B.H.-B-5) has been collected towards energy charges of P.G. Hostels during the financial year 2018-19 at the time of admission & re-admission. In comparison of collection & expenditure in respect of energy charges, it is noticed that the collection amount is only 36% of the expenditure amount. As a result the excess expenditure of Rs.1831527.00 (Rs.2854627.00 - Rs.1023100.00) has been met out by encroaching other University fund, although there was no budgetary provision to incur such expenditure from other university fund, which was considered highly irregular and unauthorized.

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

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

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

However it is clear from the above fact that cost of energy charges of the P.G. hostels are met unduly out of the university fund, although there was kept no budgetary provision to incur the expenditure on this score during the year under audit. As this excess amount was spent without budgetary provision and without collection from the boarders , this excess amount of Rs.1831527.00 can't be considered to be incurred in prudent manner is considered as loss of university fund.

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

Hence the objection stands & such loss of Rs.1831527.00 is suggested for recovery from responsible persons as follows.

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

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

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	PROF. DEEPAK KUMAR BEHERA	VICE- CHANCELLOR	SAMBALPUR UNIVERSITY	610509
2	SRI NARENDRA MEHER	EX-COF	Now Treasury Officer at Nuapada Dist-Nuapada	610509
3	DR.SOORYA THANKAPPAN,IPS	EX-REGISTRAR	I.G.Police Vigilance, Cuttack Odisha	407006

4	DR.SANJAT KUMAR SAHU	REGISTRAR	SAMBALPUR UNIVERSITY	203503
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14.20 - Non recovery of Charges for use of staff Cars from residence to office & back resulting a loss of Rs 16800.00 to the University fund. F.D. no 19541/F/dt.13.07.2016 - Memo No-127/19.03.2020 Pages-275 to 282

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

On checking of pay acquaintance rolls with reference to Log book of vehicles, it is noticed that the officers of Sambalpur University like Registrar using office vehicles are not paying any charges towards use of office vehicle for their journey from residence to office.

But as per the above Govt.circular the Registrar should either deposit the amounts of Rs 1400.00 in each month or should be debited from their monthly salary .

The detail calculation is given below

Name of the Employees	No. Of Vehicle Used	Charges Due (Rs.1400.00 x12 months)	Charges Recovered	Net charges to be recovered
Dr (Mrs) Soorya Thankapan,IPS	OR 15 M 7574	01.04.18 to 26.11.18 Rs.11013.00	Nil	Rs.11013.00
Prof Sri Sanjat Kumar Sahu	OR 15 M 7574	27.11.18 to 31.03.19 Rs.5787.00	Nil	Rs.5787.00
			TOTAL	Rs.16800.00

Besides Signature of the officials who travelled with brief history of the purpose for use has not been mentioned in the Log Book. The OIC of the vehicle has not been checked the Log Book during the year 2018-19 which should be done by him as per rule71(iii) of OUAP rules 1987.

The details are as below.

VEHICLE NO-OR 15 M 7574				
SL NO.	DATE	KM	FUEL USED	SIGNATURE OF THE OFFICER WHO TRAVELLED
1	05-04-2018	36	3	REGISTRAR
2	07-04-2018	42	3.5	REGISTRAR
3	12-04-2018	120	10	REGISTRAR
4	19-04-2018	106	8.83	REGISTRAR
5	23-04-2018	60	12	REGISTRAR
6	27-04-2018	124	10.33	REGISTRAR
7	01-05-2018	96	8	REGISTRAR
8	02-05-2018	12	1	REGISTRAR
9	09-05-2018	20	1.6	REGISTRAR
10	11-06-2018	20	1.6	REGISTRAR
11	12-06-2018	190	15.83	REGISTRAR
12	13-06-2018	270	22.5	REGISTRAR
13	14-06-2018	190	15.83	REGISTRAR
14	15-06-2018	75	6.25	REGISTRAR
15	16-06-2018	250	20.83	REGISTRAR
16	18-06-2018	75	6.25	REGISTRAR
17	20-06-2018	75	6.25	REGISTRAR
18	21-06-2018	75	6.25	REGISTRAR
19	22-06-2018	80	6.66	REGISTRAR

20	23-06-2018	75	6.25	REGISTRAR
21	24-06-2018	220	18.33	REGISTRAR
22	25-06-2018	75	6.25	REGISTRAR
23	26-06-2018	220	18.33	REGISTRAR
24	27-06-2018	160	13.33	REGISTRAR
25	28-06-2018	75	6.25	REGISTRAR
26	29-06-2018	160	13.33	REGISTRAR
27	30-06-2018	75	6.25	REGISTRAR
28	01-07-2018	75	6.25	REGISTRAR
29	02-07-2018	75	6.25	REGISTRAR
30	03-07-2018	75	6.25	REGISTRAR
31	04-07-2018	250	20.83	REGISTRAR
32	05-07-2018	75	6.25	REGISTRAR
33	06-07-2018	75	6.25	REGISTRAR
34	07-07-2018	75	6.25	REGISTRAR
35	10-07-2018	250	20.83	REGISTRAR
36	11-07-2018	120	10	REGISTRAR
37	12-07-2018	128	10.6	REGISTRAR
38	13-07-2018	75	6.25	REGISTRAR
39	15-07-2018	100	8.33	REGISTRAR
40	16-07-2018	75	6.25	REGISTRAR
41	17-07-2018	75	6.25	REGISTRAR
42	18-07-2018	75	6.25	REGISTRAR
43	19-07-2018	87	7.25	REGISTRAR
44	20-07-2018	82	6.83	REGISTRAR
45	21-07-2018	82	6.66	REGISTRAR
46	22-07-2018	130	10.83	REGISTRAR
47	23-07-2018	210	17.5	REGISTRAR
48	24-07-2018	170	14.16	REGISTRAR
49	25-07-2018	311	25.91	REGISTRAR
50	27-07-2018	38	3.16	REGISTRAR
51	30-07-2018	371	30.91	REGISTRAR
52	31-07-2018	51	4.25	REGISTRAR
53	01-08-2018	180	15	REGISTRAR
54	02-08-2018	240	20	REGISTRAR
55	03-08-2018	80	6.66	REGISTRAR
56	04-08-2018	140	11.66	REGISTRAR
57	05-08-2018	100	8.33	REGISTRAR
58	06-08-2018	80	15.4	REGISTRAR
59	07-08-2018	80	15.4	REGISTRAR
60	08-08-2018	80	15.4	REGISTRAR
61	09-08-2018	80	15.4	REGISTRAR
62	10-08-2018	80	15.4	REGISTRAR
63	11-08-2018	80	15.4	REGISTRAR
64	13-08-2018	80	15.4	REGISTRAR
65	14-08-2018	153	12.75	REGISTRAR
66	15-08-2018	370	30.83	REGISTRAR
67	16-08-2018	80	6.66	REGISTRAR
68	18-08-2018	40	3.33	REGISTRAR
69	20-08-2018	80	6.66	REGISTRAR
70	21-08-2018	80	6.66	REGISTRAR
71	22-08-2018	398	33.16	REGISTRAR

72	23-08-2018	80	6.66	REGISTRAR
73	24-08-2018	120	10	REGISTRAR
74	25-08-2018	240	20	REGISTRAR
75	26-08-2018	80	6.66	REGISTRAR
76	27-08-2018	80	6.66	REGISTRAR
77	28-08-2018	80	6.66	REGISTRAR
78	29-08-2018	80	6.66	REGISTRAR
79	30-08-2018	80	6.66	REGISTRAR
80	31-08-2018	120	10	REGISTRAR
81	01-09-2018	80	6.66	REGISTRAR
82	03-09-2018	80	6.66	REGISTRAR
83	04-09-2018	80	6.66	REGISTRAR
84	05-09-2018	122	10.16	REGISTRAR
85	06-09-2018	80	6.66	REGISTRAR
86	07-09-2018	398	33.16	REGISTRAR
87	08-09-2018	80	6.66	REGISTRAR
88	09-09-2018	80	6.66	REGISTRAR
89	10-09-2018	265	22.08	REGISTRAR
90	11-09-2018	60	5	REGISTRAR
91	12-09-2018	80	6.66	REGISTRAR
92	13-09-2018	370	30.83	REGISTRAR
93	17-09-2018	60	5	REGISTRAR
94	18-09-2018	289	24.08	REGISTRAR
95	19-09-2018	80	6.66	REGISTRAR
96	20-09-2018	60	6	REGISTRAR
97	24-09-2018	260	21.66	REGISTRAR
98	25-09-2018	233	19.41	REGISTRAR
99	26-09-2018	160	13.33	REGISTRAR
100	27-09-2018	230	19.16	REGISTRAR
101	28-09-2018	120	10	REGISTRAR
102	29-09-2018	50	4.16	REGISTRAR
103	30-09-2018	280	23.45	REGISTRAR
104	01-10-2018	40	3.33	REGISTRAR
105	02-10-2018	36	3	REGISTRAR
106	03-10-2018	36	3	REGISTRAR
107	04-10-2018	75	6.66	REGISTRAR
108	05-10-2018	38	3.16	REGISTRAR
109	06-10-2018	78	6.5	REGISTRAR
110	07-10-2018	80	6.66	REGISTRAR
111	09-10-2018	80	6.66	REGISTRAR
112	10-10-2018	140	11.66	REGISTRAR
113	11-10-2018	210	16.66	REGISTRAR
114	12-10-2018	150	12.5	REGISTRAR
115	13-10-2018	80	6.66	REGISTRAR
116	14-10-2018	50	4.16	REGISTRAR
117	15-10-2018	40	3.33	REGISTRAR
118	25-10-2018	38	3.16	REGISTRAR
119	26-10-2018	40	3.33	REGISTRAR
120	27-10-2018	42	3.5	REGISTRAR
121	28-10-2018	312	26	REGISTRAR
122	29-10-2018	36	3	REGISTRAR
123	30-10-2018	180	15	REGISTRAR

124	31-10-2018	160	13	REGISTRAR
125	01-11-2018	120	10	REGISTRAR
126	02-11-2018	120	10	REGISTRAR
127	03-11-2018	120	10	REGISTRAR
128	04-11-2018	118	9.83	REGISTRAR
129	05-11-2018	120	10	REGISTRAR
130	06-11-2018	127	10.58	REGISTRAR
131	08-11-2018	289	24.08	REGISTRAR
132	09-11-2018	80	6.66	REGISTRAR
133	10-11-2018	80	6.66	REGISTRAR
134	12-11-2018	80	6.66	REGISTRAR
135	13-11-2018	208	17	REGISTRAR
136	14-11-2018	80	6.66	REGISTRAR
137	15-11-2018	50	4.16	REGISTRAR
138	16-11-2018	120	10	REGISTRAR
139	17-11-2018	319	26.58	REGISTRAR
140	19-11-2018	120	10	REGISTRAR
141	20-11-2018	120	10	REGISTRAR
142	22-11-2018	120	10	REGISTRAR
143	24-11-2018	150	12.5	REGISTRAR
144	26-11-2018	365	30.41	REGISTRAR
145	05-12-2018	37	3.08	REGISTRAR
146	09-12-2018	435	36.25	REGISTRAR
147	14-12-2018	40	3.33	REGISTRAR
148	16-12-2018	148	12.33	REGISTRAR
149	18-12-2018	80	6.66	REGISTRAR
150	19-12-2018	120	10	REGISTRAR
151	20-12-2018	60	5	REGISTRAR
152	21-12-2018	35	2.91	REGISTRAR
153	23-12-2018	40	3.33	REGISTRAR
154	26-12-2018	65	5.41	REGISTRAR
155	29-12-2018	368	30.66	REGISTRAR
156	31-12-2018	40	3.33	REGISTRAR
157	02-01-2019	26	2.16	REGISTRAR
158	03-01-2019	63	5.25	REGISTRAR
159	04-01-2019	25	2.08	REGISTRAR
160	05-01-2019	86	7.16	REGISTRAR
161	06-01-2019	293	24.41	REGISTRAR
162	10-01-2019	40	3.33	REGISTRAR
163	15-01-2019	40	3.33	REGISTRAR
164	17-01-2019	52	4.33	REGISTRAR
165	22-01-2019	40	3.33	REGISTRAR
166	24-01-2019	309	25.75	REGISTRAR
167	25-01-2019	260	21.66	REGISTRAR
168	26-01-2019	24	2	REGISTRAR
169	27-01-2019	70	5.83	REGISTRAR
170	29-01-2019	127	10.58	REGISTRAR
171	31-01-2019	38	3.16	REGISTRAR
172	03-02-2019	50	4.16	REGISTRAR
173	05-02-2019	393	32.75	REGISTRAR
174	12-02-2019	188	15.66	REGISTRAR
175	13-02-2019	40	3.33	REGISTRAR

176	14-02-2019	36	3	REGISTRAR
177	15-02-2019	65	5.41	REGISTRAR
178	16-02-2019	38	3.16	REGISTRAR
179	17-02-2019	45	3.75	REGISTRAR
180	18-02-2019	53	4.41	REGISTRAR
181	19-02-2019	398	33.16	REGISTRAR
182	20-02-2019	38	3.16	REGISTRAR
183	22-02-2019	140	11.66	REGISTRAR
184	19-03-2019	6	0.5	REGISTRAR
185	20-03-2019	56	4.66	REGISTRAR
186	23-03-2019	10	0.83	REGISTRAR
187	25-03-2019	11	0.91	REGISTRAR
188	26-03-2019	10	0.83	REGISTRAR
189	27-03-2019	10	0.83	REGISTRAR
190	28-03-2019	10	0.83	REGISTRAR
191	31-03-2019	10	0.83	REGISTRAR
TOTAL		22579	1948.79	

As such it construed that the vehicle has been misused and diesel consumed i.e. 1948.79 @ Rs.78.43 =Rs.152844.00 has been treated as loss to the institution.

In total a sum of Rs.169644.00(Rs.16800.00 +Rs 152844.00) needs recovery from the following officials who are responsible for such lapses.

In response to the POM issued on the score the local authority replied nothing.Hence the objection stands on its own merit and a sum of Rs 169644.00 is suggested from following officials who are held responsible for such lapses.

1.Dr (Mrs) Soorya Thankapan,IPS,Registrar(1/2 of Rs 123003.00=1568.31 ltrs@Rs .78.43)

2.Prof Sri Sanjat Kumar Sahu,Registrar(1/2 of Rs 29841.00=380.48 ltrs@Rs .78.43)

3.Sri Ashok Kumar Rath,OIC of vehicle.(1/2 of Rs 152844.00=1948.79 ltrs@Rs .78.43)

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	DR.SOORYA THANKAPPAN,IPS	EX-REGISTRAR	I.G.Police Vigilance, Cuttack Odisha	72514
2	SRI ASHOK KUMAR RATH	ADMINISTRATIVE OFFICER, Officer in Charge STORES SECTION	SAMBALPUR UNIVERSITY	76422
3	DR.SANJAT KUMAR SAHU	REGISTRAR	SAMBALPUR UNIVERSITY	20708

PARA: 15 AUDIT ON WORKS

15.1 - Persistent Irregularities in Works -

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

- 1) Work Register has not been maintained since Long.
- 2) Case Record No / Year has not been maintained on some work Case Records.
- 3) Pages of work Case Records has been maintained haphazardly like serial no.
- 4) All the Case Records has not been provided with the Analysis of Rates, Lead Statement, Schedules of Rates.

- 5) All the Case Records has not been provided with Preface history of the Work like previous work done for the Project, Necessity to further Work, Allotment & Budget Provision and Approval of Syndicate.
- 6) Estimates were not provided with Specification of quality of PH & Electrical materials.
- 7) No Voucher no/date has been maintained in the duplicate bill kept in the Case Records.
- 8) Receipt of Tender documents like Tender Paper Cost, EMD, Performance Security, Additional Security etc. deposited at the time of opening of Tender are not recorded with reference to page no, note sheets, Calculation Sheet or Comparative Statement.
- 9) Building Committee, Tender Committee, Syndicate Resolution has not been mentioned in the note Sheet during the Process of Payment.
- 10) Register of EMD, Tender Paper Cost and Security Deposits has not been maintained to watch out the receipt & expenditure on the above heads of Accounts.
- 11) Several Case Records has been opened in the Same Works instead of one to watch out the progressive work done & duplicity of works ex – Beautifications of Main Gate.
- 12) Advertisement in Odiya Daily news paper Has not been made as per OUAM 1987 Procedure 62(1)(ii) in Some Case Records.
- 13) The Success Bidder has not signed any Agreement with the Competent Authority within the Time Frame.
- 14) Tender Documents submitted by the Bidders is not in proper form.
- 15) Tender Documents are silent about the Labour License Certificate.
- 16) All most all the Tender Papers has been received on the Same Date having Serial Received number.
- 17) Estimates were not provided with sketch map/drawings of the project.
- 18) Most of the Project has not been completed as per the Work Order issued but Shown as Completed in the Case Record. No reference to execute the further Work or Liquidated Damages has been mentioned in the Case Record.
- 19) Allotment of Funds as per Para 3.2.1 of OPWD Code has not been mentioned in the Case Record/M.Bs. from which the Project has been executed.
- 20) Assistant Engineer (Civil) is Countersigning both Electrical Estimate & Bills Prepared By Electrical Engineer.
- 21) No Sign Board has been executed in all the Projects to maintain the Transparency.
- 22) No Supervision Report of any Higher Officials /Committee has been obtained to maintain Transparency in the Works.
- 23) E Tender or Tender Received through Regd.Post instead of Hand Received were not evolved to maintain Better Transparency.
- 24) In almost all cases of unsuccessful bidders the signature of the contractor in the bid document does not tally with the contractor license certificate.

15.2 - Non Production of work case records Memo No-74/08.11.2019 Pages-148 to 149

In spite of issue of audit objection memos and several verbal approaches the following works case records were not produced before audit for necessary verification till the close of audit.

Sl No.	Vr No./Dt.	Amount (Rs.)	Name of the Works	MB no/Page no	Name of the Executant
1	47/6.8.18	30704	Electrical renovation work to Q no F/23	23/1-7	S Mishra
2	71/12.12.18	82800	Shifting of section from old AB to new building	5/1/2004	J K Das
3	80/19.2.19	25062	Urgent repair work of ladies toilet & fitting of acquigard	4/15/2019	S Moharana
4	67/19.3.19	14840	Urgent replacement of boys hostel pump	9/4/2007	A Kumar

			house starter		
5	280/20.3.19	23627	Water supply from PDLH to SJLH	8/16/2021	S Nath
6	296/20.3.19	34944	Electrical renovation work to Q no F/48	18/1-8	Maa SARALA Electricals
	TOTAL	211977			

In response to audit objection statement no reply was furnished by the local authority. Till production of same Rs.211977.00 is kept under objection.

15.3 - Production of Certified copies of work Bills/Monthly statement of Expenditure regarding Progress/Completion of Deposit works on obtaining from the concerned Executing Agencies along with asset register & statement of settlement of accounts against outstanding deposit amount of Rs. 10,61,18,830.00 Memo No-75/08.11.2019 Pages-150 to 153

On verification of the General cash book for the year.2018-19 it was revealed that, the following amounts of grants that are received under Schemes like I.D.F has been got deposited In lump-sum manner at the discretion of various executing agencies for construction of different types of Building,Electrical & P.H. works for this University in contravention to the Rules, Regulations & Guidelines as prescribed in the CPWD code/CVC guidelines/GFR regarding Execution of works through Deposit mode by other agencies as follows :-

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

Rule-3.4 Realization/Mode of deposits :-

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

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

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

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

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

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

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

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

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

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

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

(1)With regard to design, estimate and execution of work, instructions as contained above should be followed. The scope of work should not

be altered without written permission of the client.

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

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

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

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

Sl No.	Vr No./Dt.	Amount (Rs.)	Name of the Executing Agencies against whom deposit was made	Name of the work for which deposit was made	Monthly statement of Expenditure required w. e. from which month	Statement of Expenditure/Certified copy of work bill received from Executing Agencies so far	UC obtained from Executing Agencies in 2018-19	Bal. UC Obtained from Executing Agencies in 2019-20
1	17/2.8.18	20000000.00	Exe.Engg,R&B Division,Sambalpur	Construction of Research Scholar Ladies Hostel	01.11.2018	Statement received on 01.11.2019 appended as annexure-1	Not received	NA
2	35/4.8.18	3120644.00	Exe.Engg,R&B Division,Sambalpur	External & electrical connections to 3 nos of Ladies hostel	03.11.2018	Do	Not received	NA
3	70/20.9.18	1000000.00	Chief General Manager(Civil),IDCO,IDCO Towers,BBSR	DPR for construction of sports complex of SU	IDCO has already submitted the DPR and the same was submitted GOO in HE deptt.vide letter no.as appended in annexure -2			
4	24/3.12.18	4600000.00	Exe.Engg,Central Division-I,CPWD,BBSR	Construction of Ladies Hostel	02.03.2019	appended as annexure-3	Not received	NA
5	55/8.12.18	10000000.00	Exe.Engg,Central Division-I,CPWD,BBSR	Construction of HRD centre SU	07.03.2019	Do	Not received	NA
6	56/8.12.18	4500000.00	Exe.Engg,Central Division-I,CPWD,BBSR	Interior decoration of AB building	07.03.2019	Do	Not received	NA
7	57/8.12.18	3784000.00	Exe.Engg,Central Division-I,CPWD,BBSR	Internal modification of Academic building	07.03.2019	Do	Not received	NA
8	87/15.12.18	12732666.00	Exe.Engg,R&B Division, II Sambalpur	Construction of 100 seated research hostel	14.03.2019	appended as annexure-4	NA	NA
9	124/22.12.18	2469420.00	Exe.Engg,R&	Construction	21.03.2019	appended as	NA	NA

			B Division, II Sambalpur	of 1st floor of Env.Sc.deptt& construction of store room to new building		annexure-4		
10	151/22.1.19	2768870.00	Exe.Engg,Electrical Division-I,CPWD,BBSR	Provision of street light in Narmada hostel & market complex	21.04.2019	appended as annexure-3	Not received	NA
11	42/11.3.19	13800000.00	Exe.Engg,Central Division-I,CPWD,BBSR	Renovation of Teaching & non teaching Qrs.	10.06.2019	appended as annexure-3	Not received	NA
12	Rusa 99/20.06.18	2106746.00	Exe.Engg,R&B Division-II,Sambalpur	Execution of street lightning work from library building to boys hostel	19.09.2018	appended as annexure-1	Not received	NA
13	Rusa 102/10.7.18	10823000.00	Exe.Engg,Central Division-I,CPWD,BBSR	Laboratories of SUUIT Bld. & extension of physics/chemistry deptt.	09.10.2018	appended as annexure-3	Not received	NA
14	Rusa 107/1.1.19	2427000.00	Exe.Engg,R&B Division, II Sambalpur	Construction of GCI Sheet slope over the old Adm.block&Deptt of Life SC.	31.03.2019	appended as annexure-4	Not received	NA
15	Rusa 108/29.1.19	10822000.00	Exe.Engg,Central Division-I,CPWD,BBSR	Laboratories of SUUIT Bld. & extension of physics/chemistry deptt.	28.04.2019	appended as annexure-3	Not received	NA
16	Rusa 114/26.3.19	1164484.00	Exe.Engg,R&B Division, II Sambalpur	Provision of road light at 200 seated ST/SC/OBCB oys hostel	25.06.2019	appended as annexure-4	Not received	NA
	TOTAL	10,61,18,830.00						

In this connection the Local authority is asked to furnish the certified copy of monthly statement of Expenditure/work bills regarding Completion/Progress of Deposit works on obtaining from the concerned Executing Agencies along with asset register & statement of settlement of accounts against outstanding deposit amount as on 31st March 2019 and till date on the above table.

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

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

Hence on account of such lapses by means of non-production of certified copies of work bills of deposited amount to the extent of Rs.10,61,18,830.00 to audit by the Local Authority, the correct-ness of such balance amount of expenditure could not be verified/ ascertained by audit & for which Rs.10,61,18,830.00 shown incurred expenditure through "Deposit Mode" is kept under objection till production of certified copies of work bills for necessary verification & compliance re

