

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University		Audit Report No : 466115/AR/2019-2020-SAMBALPUR	
PARA: 1 TITLE SHEET			
1	Name of the Institution :	SAMBALPUR UNIVERSITY	
2	Year of Accounts under Audit :	2018-2019	
3	Name of the Local Authority during the year of A/Cs :	1.PROF DEEPAK KUMAR BEHERA, VICE CHANCELLOR FROM 01.04.2018 TO TILL DATE 2.DR SOORYA THANKAPAN,REGISTRAR FROM 01.04.2018 TO 26.11.2018 3.DR SANJAT KUMAR SAHU,REGISTRAR FROM 27.11.2018 TO 31.03.2019 4. SRI NARENDRA MEHER, COF FROM 01.04.2018 TO 31.03.2019	
	Name of the Local Authority at the time of Audit :	1.PROF DEEPAK KUMAR BEHERA, VICE CHANCELLOR FROM 01.05.2019 TO TILL DATE 1.DR SANJAT KUMAR SAHU,REGISTRAR FROM 01.05.2019 TO TILL DATE	
4	Duration of Audit :	01-05-2019 To 11-05-2020 (Mandays Consumed :- 481)	
5	Name of the Auditors :	RUSAVA MAJHI - Lead Auditor(01-05-2019 to 30-04-2020) Suryakanta Sahoo - Auditor(15-10-2019 to 30-04-2020) SURGEON GAGARIA - Auditor(12-01-2020 to 30-04-2020) LOCHHANA JAYAPARIA - Auditor(01-05-2019 to 30-04-2020) SANTOSH KUMAR TRIPATHY - Auditor(18-03-2020 to 30-04-2020) SURYA NAYAYAN MUNSHI - Auditor(01-05-2019 to 30-04-2020) SURGEON GAGARIA - Auditor(01-05-2019 to 13-01-2020)	
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)	
7	Date of submission of report by Reviewing officer :	29-06-2020	
8	Entry Conference Date :	01-05-2019	
9	Exit Conference Date :		
10	Name of the District Audit Officer :	SABITA PRADHAN	
11	Date of approval of report by District Audit Officer :	02-07-2020	

Para1.1 :- Demographic information:-

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

PARA: 2 PHYSICAL VERIFICATION

Sino	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	PHD DEGREE CERTIFICATE FORMS	01.05.2019	87	87	SRP-59	AGREED WITH THE BOOK BALANCE.
2	PHD DEGREE CERTIFICATE FORMS	01.05.2019	87	87	SRP-59	AGREED WITH THE BOOK BALANCE.
3	PHD REGISTRATION FORM	01.05.2019	175	175	SRP-52	AGREED WITH THE BOOK BALANCE.
4	PHD REGISTRATION FORM	01.05.2019	175	175	SRP-52	AGREED WITH THE BOOK BALANCE.
5	SALABLE FORMS FOR ISSUE OF DUPLICATE REGD. FORMS	01.05.2019	3850	3850	SRP-165	AGREED WITH THE BOOK BALANCE.
6	SALABLE FORMS FOR ISSUE OF DUPLICATE REGD. FORMS	01.05.2019	3850	3850	SRP-165	AGREED WITH THE BOOK BALANCE.
7	SALABLE FORMS FOR ISSUE OF ISSUE OF COLLEGE TRANSFER.	01.05.2019	4100	4100	SRP-203	AGREED WITH THE BOOK BALANCE.
8	SALABLE FORMS FOR ISSUE OF ISSUE OF COLLEGE TRANSFER.	01.05.2019	4100	4100	SRP-203	AGREED WITH THE BOOK BALANCE.
9	D.Sc,D.Litt. FORMS	01.05.2019	55	55	SRP-19	AGREED WITH THE BOOK BALANCE.
10	D.Sc,D.Litt. FORMS	01.05.2019	55	55	SRP-19	AGREED WITH THE BOOK BALANCE.
11	Miscellaneous Receipt Books issue for use in PG Deptt.Hostels etc.	01.05.2019	70	70	SRP-7 VOL-III	AGREED WITH THE BOOK BALANCE.
12	Miscellaneous Receipt Books issue for use in PG Deptt.Hostels etc.	01.05.2019	70	70	SRP-7 VOL-III	AGREED WITH THE BOOK BALANCE.
13	BUS TICKET RECEIPT BOOK RS.10.00 STORE SECT.	01.05.2019	NIL	NIL	SRP-19	AGREED WITH THE BOOK BALANCE.
14	BUS TICKET RECEIPT BOOK RS.10.00 STORE SECT.	01.05.2019	NIL	NIL	SRP-19	AGREED WITH THE BOOK BALANCE.
15	BUS TICKET RECEIPT BOOK	01.05.2019	NIL	NIL	SRP-53	AGREED WITH THE BOOK

	RS.15.00 STORE SECT.					BALANCE.
16	BUS TICKET RECEIPT BOOK RS.15.00 STORE SECT.	01.05.2019	NIL	NIL	SRP-53	AGREED WITH THE BOOK BALANCE.
17	BUS TICKET RECEIPT BOOK RS.15.00 MAINT. SECT.	01.05.2019	46	46	SRP-90	AGREED WITH THE BOOK BALANCE.
18	BUS TICKET RECEIPT BOOK RS.15.00 MAINT. SECT.	01.05.2019	46	46	SRP-90	AGREED WITH THE BOOK BALANCE.
19	SALABLE FORMS FOR ISSUE OF ORIGINAL CERTIFICATES	01.05.2019	NIL	NIL	SRP-25	AGREED WITH THE BOOK BALANCE.
20	SALABLE FORMS FOR ISSUE OF ORIGINAL CERTIFICATES	01.05.2019	NIL	NIL	SRP-25	AGREED WITH THE BOOK BALANCE.
21	Miscellaneous Receipt Books	01.05.2019	220	220	SRP-105	AGREED WITH THE BOOK BALANCE.
22	Miscellaneous Receipt Books	01.05.2019	220	220	SRP-105	AGREED WITH THE BOOK BALANCE.
23	ServicePostage Stamps	01.05.2019	27225.60	27225.60	SRP-154	AGREED WITH THE BOOK BALANCE.
24	ServicePostage Stamps	01.05.2019	27225.60	27225.60	SRP-154	AGREED WITH THE BOOK BALANCE.
25	Cash in hand	01.05.2019	42606.00	42606.00	CASH BOOK PAGE NO-22	AGREED WITH THE BOOK BALANCE.
26	Cash in hand	01.05.2019	42606.00	42606.00	CASH BOOK PAGE NO-22	AGREED WITH THE BOOK BALANCE.

Comments

Physical Verification of Cash :-

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

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

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

B : List of Records/Registers not Maintained

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

C : List of Records/Registers not Produced to Audit

Sno	List Records/Register
1	Counterfoils of issued Cheques

2	Security deposit Register
3	Earnest Money Deposit Register
4	Retention Money Register
5	Service Books
6	SD/EMD Register

D : List of Records/Registers not Required

Slno	List Records/Register
------	-----------------------

Comments

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

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

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

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

SL NO	NAME OF THE REGISTER	CONSEQUENCE OF NON-MAINTENANCE
1	SD/EMD Register	There is every possibility of double release of SD and escape of collection due from different firms.
2	Loan Register	This may create confusion in collection of loan amount availed by different employees and finally caused non recovery
3	Work Register	Between leave no scope to watch the expenditure and prefect under taken by different line department. The University money engaged in development works cannot be well monitored.
4	House building Register	This may create confusion in collection of loan amount availed by different employees and finally caused non recovery.
5	Fixed Asset Register	This will leave no scope to asses and establish the asset of University either Capital or Revenue asset.

6	Quarter Allotment Register	Non maintenance of the register may cause loss of University revenue by way of escapage and undue allotment.
7	Service Books	This may cause excess payment in Salary of Staffs, Unutilised Leave, Pensions .
8	Retention Money Register	This may cause temporary misappropriation of Cash.

--	--	--

PARA: 4 FINANCIAL POSITION

SAMBALPUR UNIVERSITY - 2018-2019

Sno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	CONSOLIDATED CASH BOOK	01-04-2018	6176854 52.05	1300000 788.00	1917686 240.05	9775440 41.29	31-03-2019	9401421 98.76	31-03-2019	9765793 75.76	-364371 77.00	
	GRAND TOTAL		6176854 52.05	1300000 788.00	1917686 240.05	9775440 41.29		9401421 98.76		9765793 75.76	-364371 77.00	

Comments

The computations of the head wise details of above receipts & expenditures for the year 2018-19 are furnished in Annexure I-A, & I-B respectively of this audit report.

Reconciliation:-

The contributory factors of the above discrepancy of Rs.36437177.00 are furnished in table below.

	Reconciliation	Amount	Cash Book Date	Reason
1	Closing Balance as per Cash Book as on 31.3.2019	976579375.76		
2		351271.00	8.11.18, 12.11.18, 8.12.18	Add non exhibition of receipts in Cash Book against cancellation cheque paid earlier(Dealt in Para No- 4.2)
3		-61894.00	5.11.18, 8.12.18, 4.1.19	Deduct towards less exhibition of expenditure in Cash Book due less amount shown as against the actual payment (Dealt in Para No-4.3)
4		250.00	1.1.19	Add towards double expenditure booked in Cash Book against the single payment (Dealt in Para No-4.4)
5		300.00	8.8.18	Add towards excess exhibition of expenditure in Cash Book as against the actual payment (Dealt in Para No-4.5)
6		500.00	2.11.18	Add Rs.500.00 towards less receipt shown in Cheque A/C Cash Book on dt.02.11.2018 (i.e. Actual receipt Rs.1287500.00 - receipt shown Rs.1287000.00) (Dealt in Para No- 4.6)

7			50400.00	1.11.18	Add Rs.50400.00 towards less closing balance shown in cash book by way of excess exhibition shown in expenditure vide Vr. No.05/01.11.2018 (i.e. expenditure shown Rs.948984.00 - Actual expenditure Rs.898584.00) (Dealt in Para No-4.7)
8		5	-25000000.00	3.02.16	Deduct Fund trf. from C/A to S/A reflected in bank column. As per last A.R. No.190764/2016-17 for the year-2015-16.
9		6	-5940089.00		Deduct as per last A.R. No.103998/2015-16 for the year 2014-15.
10		7	-5940089.00		Deduct as per last A.R. No.103998/2015-16 for the year 2014-15.
11		8	61027.00		Add as per last A.R. No.103998/2015-16 for the year 2014-15.
12		9	24402.00		Add Maintenance A/C pass book balance as on 31.03.2019 (A/C No.5090) kept out side cash book. (Dealt in Para No-4.1)
13		10	16745.00		Add Maintenance A/C pass book balance as on 31.03.2019 (A/C No.3476) kept out side cash book. (Dealt in Para No- 4.1)
	Closing Balance as per Audit as on 31.3.2019		940142198.76		

Cash book-wise closing balances as on 31.03.2019

Cash book-wise closing balances as on 31.03.2019							
Sl No	Cash Book	A/C No	Name of Bank	Cash in Hand	Cash at Bank	Cash in Shape of TDR/FDRs	Total
1	2	3	4	5	6	7	8
1	Cash A/C			705.00	0.00	0.00	705.00
2	Cheque A/C	SB-A/C-338117 50786	SBI,,Jyoti Vihar, Burla (Exam Fund)		-3393627.00		-3393627.00
		SB-1851010113 13	Canara Bank, Sambalpur		-62348001.00		-62348001.00
		SB-1085669132 9	SBI,SBPR		-296526.40		-296526.40
		CA-107549390 94	SBI,,Jyoti Vihar, Burla		-393825929.70		-393825929.70
		SB-A/C-105260 92593 & Current-A/C-10 526092015	SBI,,Jyoti Vihar, Burla		600289417.97		600289417.97

		SB-A/C-071001 00000100 & Current-A/C-07 100200000374	UCO Bank,Kataplai		95672956.95		95672956.95
		Current A/C-338411201 79	SBI,Jyoti Vihar, Burla		38863649.49		38863649.49
		SBI-A/C-34823 942626	RUSA FUND		45629861.50		45629861.50
		SBI-C/A-33841 248985	Dev. Fund		505.50		505.50
		Investment			0.00	609024743.45	609024743.45
		SB-3795371885 4	UNIFEST		1105078.50		1105078.50
		SB-3783423302 5	OHEPE		43714397.00		43714397.00
3	Pension a/c	SB-3049176101 8	SBI,Jyoti Vihar, Burla		853968.50		853968.50
4	Examination A/C	SB-3602734526 8	SBI,Jyoti Vihar, Burla, COE UNIT		1267789.00		1267789.00
		C/A-360273618 46	SBI,Jyoti Vihar, Burla, COE UNIT		20387.00		20387.00
			TOTAL	705.00	367553927.31	609024743.45	976579375.76

Para-4.1:- Irregular parking / keeping of fund out side Cash book account of University (Memo. No. 71/dt.15.10.2019 & Page No.121 to 124)

On query it is revealed that 02 no. of bank pass books are being operated by S.O. maintenance section for years together. No cash book is maintained in support of the transactions made in respect of this 2 bank pass books . Besides, this 2 no. of pass books are not found place in the details of closing balance figures of Main account cash books. Details of drawls & deposits in respect of this 2 bank pass books during the year 2018-19 is furnished below :-

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

DATE OF DRAWAL	AMOUNT	CH NO/DATE	DRAWN BY
1	2	3	4
7.6.2018	4160	99802/7.6.2018	Kalandi Rout
7.6.2018	2500	99801/4.6.2018	Pratyush Kumar Pattnaik
7.7.2018	6500	99803/7.7.2018	Hemanta Kumar Naik
9.7.2018	5000	99804/9.7.2018	Pratyush Kumar Pattnaik
25.7.2018	4000	99805/24.7.2018	Pratyush Kumar Pattnaik
14.8.2018	2000	99806/14.8.2018	Pratyush Kumar Pattnaik
18.9.2018	2500	99809/17.9.2018	Pratyush Kumar Pattnaik
21.9.2018	2388	99808/6.9.2018	Ashok Kumar Rath
8.11.2018	3000	99810/6.11.2018	Pratyush Kumar Pattnaik
25.1.2019	4000	99811/25.1.2019	Pratyush Kumar Pattnaik
14.2.2019	3000	99812/13.2.2019	Pratyush Kumar Pattnaik
19.3.2019	2000	99813/19.3.2019	Pratyush Kumar Pattnaik
29.3.2019	11976	99814/29.3.2019	Pratyush Kumar Pattnaik
TOTAL	53024		

DATE OF DEPOSIT	AMOUNT	MODE OF DEPOSIT
-----------------	--------	-----------------

1	2	3
9.4.2018	249	Interest Accrued
15.5.2018	40415	By TRF SU
18.6.2018	200	By Cash
9.7.2018	1336	By Cash
11.7.2018	178	Interest Accrued
12.7.2018	4160	BYTRF
30.7.2018	2700	Pratyush Kumar Pattnaik
29.8.2018	4300	TR COF SU
1.9.2018	5164	TR COF SU
24.9.2018	20	By Cash
10.10.2018	266	Interest Accrued
14.1.2019	258	Interest Accrued
15.1.2019	2388	TR COF SU
22.1.2019	12780	TR COF SU
25.1.2019	1130	By Cash
8.2.2019	530	Pratyush Kumar Pattnaik
20.2.2019	240	By Cash
22.2.2019	55	By Cash
TOTAL	76369	

Total transaction : Rs.129393 .00 (Deposits Rs.76369.00 + Withdrawals Rs.53024.00)

The closing balance as on 31.03.2019 is Rs.24402.00

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

DATE OF DRAWAL	AMOUNT	CH NO/DATE	DRAWN BY
1	2	3	4
9.5.2018	10850	187079/9.5.2018	Pratyush Kumar Pattnaik
18.5.2018	2500	187080/18.5.2018	Pratyush Kumar Pattnaik
1.12.2018	8775	187081/1.12.2018	Pratyush Kumar Pattnaik
7.12.2018	2000	187082/7.12.2018	Pratyush Kumar Pattnaik
27.12.2018	2000	187083/21.12.2018	FulgenceDungdung
TOTAL	26125		

DATE OF DEPOSIT	AMOUNT	MODE OF DEPOSIT
1	2	3
9.4.2018	138	Interest Accrued
15.5.2018	1500	BY TRF SU
25.5.2018	260	Pratyush Kumar Pattnaik
1.6.2018	10850	BY TRF SU
11.7.2018	137	Interest Accrued
29.8.2018	2000	BY TRF SU
24.9.2018	240	BY Cash
10.10.2018	167	Interest Accrued
3.12.2018	575	BY Cash
14.1.2019	151	Interest Accrued
15.1.2019	8200	By TR COF
TOTAL	24218	

Total transaction : Rs.50343.00.00 (Deposits Rs.24218.00 + Withdrawals Rs.26125.00)

The closing balance as on 31.03.2019 is Rs.16745.00

Grand total transaction in respect of aforesaid 2 pass books is Rs.179736.00 (Rs.129393.00 + Rs.50343.00) In respect of the afore said transactions of Rs.179736.00 cash book & related rt. Vrs. & paid vouchers were not produced before audit for checking.

Hence Rs.179736.00 is kept in objection till production of the relevant records for necessary checking in audit.

Para-4.2 :- Irregular maintenance of cash books due to non exhibition of receipts of cancelled cheques:- (Memo No-84/28.11.2019 Pages- 182)

As per procedures 16 of OUAM 1987 every credit & debit of the university fund should be entered in the cash book. As per OTC rules & OGFR codes, expenditure shown in the cash book should be briefly described as to whom paid, purposes, period of claim so that a common people should understand the transaction.

But on scrutiny of paid vouchers of Cheque account cash book it was noticed that a Sum of Rs **351271.00** as detailed below has been shown as expenditure against a cancellation cheque paid earlier. But the receipt side of the cash book has not been raised to such extent the amount paid.

Vr no/Dt.	Amount Paid(Rs.)	Cheque no./Dt.	Previous Cheque no./Dt.	To whom Paid
54/8.11.18	7819.00	691793/8.11.18	691507/13.7.18	Jayadev Institute, Padampur
146/12.11.18	26179.00	691821/12.11.18	690742/27.3.18	Not mentioned.
147/12.11.18	308825.00	691822/12.11.18	690159/24.11.17	Not mentioned.
148/12.11.18	7193.00	691823/12.11.18	690779/27.3.18	Not mentioned.
58/8.12.18	1255.00	691915/8.12.18	777570/8.12.18	Dr J N Hota
TOTAL	351271.00			

The necessary correction need be done in cash book & compliance reported.

Para -4.3 :- Irregular maintenance of cash books due to less exhibition of expenditures:- (Memo No-85/28.11.2019 Pages-183)

As per procedures 16 of OUAM 1987 every credit & debit of the university fund should be entered in the cash book. As per OTC rules & OGFR codes, expenditure shown in the cash book should be briefly described as to whom paid, purposes, period of claim so that a common people should understand the transaction.

But on scrutiny of paid vouchers of Cheque account cash book it was noticed that a sum of Rs **61894.00** as detailed below has been shown as less/excess expenditure than the amount actually paid.

Vr no/Dt.	Amount Shown in cash book	Actual amount paid	Less(-)
32/5.11.18	490207.00	497648.00	(-)7441.00
49/8.12.18	744.00	7441.00	(-)6697.00
47/4.1.19	460669.00	508425.00	(-)47756.00
TOTAL	951620.00	1013514.00	(-)61894.00

The less amount need be rectified in cash book and compliance reported.

Para - 4.4 :- **Irregular maintenance of cash books due to double exhibition of expenditures:- (Memo No-86/28.11.2019 Pages-184)**

As per procedures 16 of OUAM 1987 every credit & debit of the university fund should be entered in the cash book. As per OTC rules & OGFR codes, expenditure shown in the cash book should be briefly described as to whom paid, purposes, period of claim so that a common people should understand the transaction.

But on scrutiny of paid vouchers of Cheque account cash book it was noticed that a Sum of Rs. **250.00** as detailed below has been shown as double expenditure against a single expenditure made.

Vr no/Dt. Of 1 st payment made	Amount	Vr no/Dt. Of 2 nd payment made	Amount	To whom paid
12/1.1.19	250.00(Out Of Rs 7000.00)	33/1.1.19	250.00	Pratusha Behera
TOTAL	250.00		250.00	

The necessary correction need be done in cash book & compliance reported.

Para -4.5 :- **Irregular maintenance of cash books due to excess exhibition of expenditures:- (Memo No- 89/28.11.2019 Pages-187)**

As per procedures 16 of OUAM 1987 every credit & debit of the university fund should be entered in the cash book. As per OTC rules & OGFR codes, expenditure shown in the cash book should be briefly described as to whom paid, purposes, period of claim so that a common people should understand the transaction.

But on scrutiny of paid vouchers of Cheque account cash book it was noticed that aSum of Rs **300.00** as detailed below has been shown as excess expenditure than the amount actually paid.

Vr no/Dt.	Amount Shown in cash book	Actual amount paid	Excess(+)
63/8.8.18	51888.00	51588.00	(+)300.00
TOTAL	1369121.00	1431013.00	(+)300.00

The less amount need be rectified in cash book and compliance reported.

Para - 4.6 :- **Less Receipts of Rs 500.00 taken into DCR resulting less receipts in cash book :- (Memo No-101/04.01.2020 Pages-206)**

On scrutiny of Cheque DCR it was noticed that a sum of Rs 185500.00 has been collected from SO,Pension section vide mr no 188012/02.11.18. But a sum of Rs.185000.00 has been taken as receipts in DCR p.no 49 resulting the day total of the DCR on that date comes to Rs.1287000.00 instead of Rs.1287500.00.

Also the amount of Rs.1287000.00 has been taken into account in the cheque account cash book on dt.02.11.2018.

Hence a sum of Rs 500.00(Rs.1287500.00-Rs.1287000.00) has been less accounted for in the cash book may be reconciled and compliance reported to audit.

Para -4.7 :- **Excess exhibition of expenditure resulting less closing balance shown in cash book :- (Memo No-102/04.01.2020 Pages-207)**

On scrutiny of totaling of cheque accountant cash book it was noticed that a total sum of Rs.948984.00 has been shown as total expenditure on dt 01.11.18 as against the actual of Rs.898584.00 excluding the advance of Rs.50400.00 paid vide vr no 05/01.11.18. Due to such erroneous calculation the bank position has been reduced to Rs.481021540.97 instead of actual Rs.481071940.97 and closing balance of cash book reduced to Rs.674462685.76 instead of actual Rs.674513085.76.

Hence a sum of Rs 50400.00(Rs.674513085.76 - Rs.674462685.76) has been less accounted for in the cash book for which receipts may be enhanced and compliance reported to audit.

Para- 4.8 :- Budget and Accounts. (Memo. No. 64/dt.20.3.2018 & Page No.224 to 225)

The Budget estimate of Sambalpur University for the year 2018-19 was approved by the Syndicate vide Resolution No.180 dt.11.12.2017 and Revised Budget Estimate was approved by the Syndicate vide Resolution No.219 dt.15.12.2018.

A close study of the budget estimate for the year 2018-19, and subsequent revised budget estimate placed in the Syndicate on 15.12.2018 and the annual account prepared depicting the actual receipt and expenditure after the financial year is over, fails to convince any one that, it is a realistic budget. The huge gap among the budget figure and actual figure establishes the unrealistic character of the budget. It is worth mentioning that the budget play a pivotal role in the receipt and expenditure of the University and wide gap in budgetary figures creates numerous problems in planning implementation and running the fiscal administration of the problems as they have cascading effect on the financial health of the University.

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

Basing on the actual receipt and expenditure for the year 2017-18 & the budget estimate for 2018-19 was forecasted as Rs.790278000.00 & Rs.789172000.00 for both cases of receipt and expenditure whereas in the revised budget estimate the figures were inflated to Rs.1124703000.00 and Rs.1116345000.00 respectively. But in fact as prepared in the annual accounts statement, the actual receipt & expenditure was worked out as Rs.1142469851.00 and Rs. 805841849.00 respectively creating a large gap between the budgetary and actual position.

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

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

The actual figures as compared with the budgetary figures was prepared by the ABC section of the University in it's Annual Accounts statement for the year 2018-19 which were only indication in nature without caring for the individual heads and accounts. Adjustment and transfer should be taken care of in preparation of such statement.

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

GENERAL ABSTRACT OF RECEIPTS						
Sl No	Budget Head 2018-19	Description of Unit	Budget Estimate 2018-19	Revised Estimate 2018-19	Actual Receipt 2018-19	% of Variation
1	2	3	4	5	6	7
	A	Block Grant	665000000	671450000	616450000	8.19
	B	General Receipts of the University	11347000	11382000	9157971	19.54

	C	Sports & Games	4100000	4100000	3655050	10.85
	D	Examination	93956000	87070000	137314621	57.71
	E-1	Self-financing	13575000	43040000	24613616	42.81
	E-2	Recoveries, Refund & Miscellaneous	550000	1680000	1508199	10.23
	E-3	Establishment of endowment /fund & receipts from investment/endow ment	750000	1000000	0	100.00
	H	UGC Grant	750000	15007000	65367859	335.58
	I	Grant-CSIR/ICSS R/ICHR/ICMR etc.	0	4965000	2737772	44.86
	J	Grant/Assist. Govt. of Odisha/India/Othe rs	250000	18946000	17376464	8.28
	K	Grant/assists-infra structure & General development, Books & Journals (GOO)	0	184851000	250022685	35.26
	L	Grant/assists-infra structure & General development, Books & Journals (UGC)	0	57754000	4000000	93.07
	M,N	Grant/assists-infra structure & General development, Books & Journals (Others)	0	23458000	10265614	56.24
		TOTAL-(A to N)	790278000	1124703000	1142469851	1.58

GENERAL ABSTRACT OF EXPENDITURE

Sl No	Budget Head 2018-19	Description of Unit	Budget Estimate 2018-19	Revised Estimate 2018-19	Actual Expenditure 2018-19	% of Variation
1	2	3	4	5	6	7
	a,b,c,d	Salary Block Grant	373732000	401640000	301122163	25.03
	e	Pension and Pensionary Benefit	293810000	258810000	229987074	11.14
	f	G.I.A. to +2 College	11000000	11000000	10556981	4.03
	g	Water/Elect./Tel./ Rent/Tax etc.	10620000	10620000	6254676	41.10
	h	Vehicle	540000	540000	161220	70.14
	i	T.A.	915000	915000	301793	67.02
	j	Library & University	558000	625000	191185	69.41

	Publication					
k	Maintenance	5175000	7095000	2771713	60.93	
l	Contingency	4640000	6350000	2597653	59.09	
m	Subscription and Financial Assistance	480000	580000	113950	80.35	
n	Miscellaneous	1310000	1340000	239824	82.10	
o	PG Council/PG Deptt. & Others	2935000	3425000	2574208	24.84	
p	Sports Council	3832000	4364000	7764670	77.93	
q	Examination	69340000	77475000	65705464	15.19	
r	Self. Fin./Loan/Adv./Refund/Misc/Estt.-Endowment/Expns.-From Int. of Invst.Endowment	10035000	26585000	9853080	62.94	
s	Resource Development/ Govt. Grant	0	0	0	0.00	
t	Salary Plan Post/UGC/CSIR/etc./GOI/GOO	250000	38918000	27413378	29.56	
u	Infrastructure Dev.Grant-state & Others	0	207536000	107203196	48.34	
v	Xth & XIth Plan -UGC Grant & Merged SCMNBHM & Others-Books & Journals	0	57754000	26836808	53.53	
w	NBHM & others-books & journals	0	773000	0	100.00	
	TOTAL-(a to w)	789172000	1116345000	801649036	28.19	

Two statements of major budgetary head items deviating largely i.e. big difference between receipt as per revised estimate 2018-19 & actual receipt for the year 2018-19, expenditure as per revised estimate 2018-19 & actual expenditure for the year 2018-19 is furnished separately here with for to be careful in preparation of a realistic budget in meticulously in succeeding years.

RECEIPTS FOR THE YEAR-2018-19

RECEIPT FOR THE YEAR-2018-19						
Sl No	Budget Head 2018-19	Description of Unit	Budget Estimate 2018-19	Revised Estimate 2018-19	Actual Receipt 2018-19	% of Variation
1	2	3	4	5	6	7
	D	Examination	93956000	87070000	137314621	57.71
	E-1	Self-financing	13575000	43040000	24613616	42.81
	E-3	Establishment of endowment /fund & receipts from investment/endowment	750000	1000000	0	100.00
	H	UGC Grant	750000	15007000	65367859	335.58

	I	Grant-CSIR/ICSS R/ICHR/ICMR etc.	0	4965000	2737772	44.86
	K	Grant/assists-infra structure & General development, Books & Journals (GOO)	0	184851000	250022685	35.26
	L	Grant/assists-infra structure & General development, Books & Journals (UGC)	0	57754000	4000000	93.07
	M,N	Grant/assists-infra structure & General development, Books & Journals (Others)	0	23458000	10265614	56.24

EXPENDITURE FOR THE YEAR-2018-19

EXPENDITURE FOR THE YEAR-2018-19						
Sl No	Budget Head 2018-19	Description of Unit	Budget Estimate 2018-19	Revised Estimate 2018-19	Actual Expenditure 2018-19	% of Variation
1	2	3	4	5	6	7
	a,b,c,d	Salary Block Grant	373732000	401640000	301122163	25.03
	g	Water/Elect./Tel./ Rent/Tax etc.	10620000	10620000	6254676	41.10
	h	Vehicle	540000	540000	161220	70.14
	i	T.A.	915000	915000	301793	67.02
	j	Library & University Publication	558000	625000	191185	69.41
	k	Maintenance	5175000	7095000	2771713	60.93
	l	Contingency	4640000	6350000	2597653	59.09
	m	Subscription and Financial Assistance	480000	580000	113950	80.35
	n	Miscellaneous	1310000	1340000	239824	82.10
	o	PG Council/PG Deptt. & Others	2935000	3425000	2574208	24.84
	p	Sports Council	3832000	4364000	7764670	77.93
	q	Examination	69340000	77475000	65705464	15.19
	r	Self. Fin./Loan/Adv./Refund/Misc/Estt.-Endowment/Expns.-From Int. of Invst.Endowment	10035000	26585000	9853080	62.94
	t	Salary Plan Post/UGC/CSIR/etc./GOI/GOO	250000	38918000	27413378	29.56
	u	Infrastructure Dev.Grant-state & Others	0	207536000	107203196	48.34
	v	Xth & XIth Plan -UGC Grant & Merged	0	57754000	26836808	53.53

		SCMNBHM & Others-Books & Journals				
	w	NBHM & others-books & journals	0	773000	0	100.00

Para- 4.9 :- Liquid Assets and liabilities.

The assets & liabilities position of the University as on 31.03.2019 is furnished below.

Liabilities	Value	Assets	Value
Unspent balances of Grants	66469466.25	Cash in hand/In Treasury/In bank Accounts / Investments	976579375.76
Loans refundable	0	Advances recoverable	5057500.00
Unremitted Govt. dues (VAT, Cess, Royalty, I.T. etc.	11098965.00	Outstanding rents recoverable	167635.00
Refundable deposits (S.D./E.M.D.)	7265607	Loans recoverable	0.00
Unpaid salary, pension & Wages	235262679		
Contributions Payable	246318700		
TOTAL	566415417.3	TOTAL	981804510.76
Asset over liability	415389093.51	Liability over Assets	0.00
Grand Total	981804510.76	Grand Total	981804510.76

Para- 4.10 :-

Maintenance of Flexi Account instead of savings bank account for parking of funds of centrally sponsored schemes:- (Ref.: Letter. no.-354251F, dtd.12.10.2012) (Memo. No. 34/dt.13.08.2019 & Page No.51)

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

accounts. Which results less accrual of interest amount in the bank passbooks of the university.

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

Comments:-

Minus balances in respect of bank accounts in the details of closing balance figure of cash books as on 31.03.2019 which has been continuing for years together is due to the result of non-following the proper accounting procedures contained in paragraph 20(i), & 20(ii) of the Orissa University Accounting Procedure – 1987 since long even after repeated objection and suggestions imparted by the last and previous audits. Minus closing balance in respect of bank a/cs is absurd & meaningless. Even the positive balances (though not correct)

shown against other Cash book bank a/cs in the details of closing balance figure may in course of time turn into negative balance if the existing erroneous practice of accounting system continues. Advance & investment closing balances are also not free from error. These are fully absurd figures. No details of such outstanding figures are available with the University . Almost all the figures in the closing balance details of the Cheque a/c cash book as on 31.03.2019 are unrealistic in nature & there is huge difference between the figure shown in cash book & the actual in respect of bank a/cs. The Local authority is in no mood for settlement of such a highly irregular account in spite of objections & suggestions imparted in every year audit reports. A special attempt need to be made by the Local authority to get correct (genuine) figures in respect of Bank, Advance & Investment closing balances of Cheque a/c cash book.

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

- 1.Block Grant Cash Book
- 2.Exam. General Cash Book
- 3.Infrastructure Development Cash Book(G.O.O &G.O.I.)(Cash Book is existing but not in use)
- 4.U.G.C. Grant Cash Book
- 5.RUSA Cash Book.
- 6.UNIFEST Cash Book
- 7.OHEPEE Cash Book

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

SAMBALPUR UNIVERSITY - 2018-2019

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	UCO Bank, Katapali	07100200000374	31-03-2019	0.00	31-03-2019	0.00	0.00	CLOSING BALANCE OF ANOTHER ACCOUNT UCO BANK CURRENT ACCOUNT NO.07100100000100 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT. Pass Book not Produced.
2	UCO Bank, Katapali	07100100000100	31-03-2019	45385953.10	31-03-2019	95672956.95	-50287003.85	CLOSING BALANCE OF ANOTHER ACCOUNT UCO BANK CURRENT ACCOUNT NO.07100200000374 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT
3	State Bank of India, Jyoti Vihar, Burla C.A.	10526092015	31-03-2019	20946698.70	31-03-2019	0.00	20946698.70	CLOSING BALANCE OF ANOTHER ACCOUNT OF SBI BANK ACCOUNT NO.10526092593 HAS BEEN SHOWN TOGETHER IN CASH

								BOOK ALONG WITH THIS BANK ACCOUNT.
4	State Bank of India, Jyoti Vihar, Burla	10526092593	31-03-2019	173908421.27	31-03-2019	600289417.97	-426380996.70	CLOSING BALANCE OF ANOTHER ACCOUNT OF SBI BANK CURRENT ACCOUNT NO.10526092015 HAS BEEN SHOWN TOGETHER IN CASH BOOK ALONG WITH THIS BANK ACCOUNT.
5	State Bank of India, Burla	10754939094	31-03-2019	0.00	31-03-2019	-393825929.70	393825929.70	Pass Book not Produced.
6	State Bank of India, Sambalpur	10856691329	31-03-2019	600065.41	31-03-2019	-296526.40	896591.81	
7	CANARA BANK, SAMBALPUR	0185101011313	31-03-2019	2536519.00	31-03-2019	-62348001.00	64884520.00	
8	State Bank of India, Jyoti Vihar, Burla	33811750786	31-03-2019	18569321.74	31-03-2019	-3393627.00	21962948.74	
9	State Bank of India, Jyoti Vihar, Burla C.A.	34823942626	31-03-2019	53603067.50	31-03-2019	45629861.50	7973206.00	RUSA Fund
10	State Bank of India, Burla	333841120179	31-03-2019	7262849.75	31-03-2019	38863649.49	-31600799.74	COF, SU Exam Fund
11	State Bank of India, Jyoti Vihar, Burla C.A.	33841248985	31-03-2019	179747.00	31-03-2019	505.50	179241.50	Development Fund
12	State Bank of India, Jyoti Vihar, Burla C.A.	37953718854	31-03-2019	1393449.50	31-03-2019	1105078.50	288371.00	UNIFEST
13	State Bank of India, Jyoti Vihar, Burla C.A.	37834233025	31-03-2019	0.00	31-03-2019	43714397.00	-43714397.00	OHEPEE, Pass Book not Produced
14	State Bank of India, Jyoti Vihar, Burla C.A.	30491761018	31-03-2019	853968.50	31-03-2019	853968.50	0.00	Pension Account
15	State Bank of India, Jyoti Vihar, Burla C.A.	36027345268	31-03-2019	1267789.00	31-03-2019	1267789.00	0.00	COE Account
16	State Bank of India, Jyoti Vihar, Burla C.A.	36027361846	31-03-2019	20387.00	31-03-2019	20387.00	0.00	COE Account

	GRAND TOTAL			326528237.4 7		367553927.3 1	-41025689.84	
--	--------------------	--	--	-------------------------	--	-------------------------	---------------------	--

Reconciliation
Reconciliation
PARA NO 5.1. Non-Reconciliation of Bank Balance of cash book figure & pass books as on 31.03.2019:

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

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

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

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

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

On checking of the closing balance of Bank position of different pass books with respect to closing balance of bank position shown in respective cash books as on 31.03.2019, a huge difference amounting to Rs.xxxx was noticed in the closing balance of bank accounts between cash book & pass book as furnished below:

During the course of audit, the following bank accounts has been reconciled as per records and records available to audit.

1. SBI, Jyoti Vihar A/c No-37953718854 (UNIFEST)

Balance as per cash book as on 31.03.2019				1105078.50
1. Add Cheques issued during the year-2018-19 but not encashed as on 31.03.2019				(+)312371.00
Ch.no/Date	Encashed date	Amount		
286169/28/03/19	27.6.19	4885		
286176/30/03/19	18.5.19	107757		
286177/30/03/19	18.5.19	98620		
286178/30/03/19	18.5.19	25252		
286179/30/03/19	18.5.19	39300		
286180/30/03/19	18.5.19	36557		
TOTAL		312371		
2. Deduct Rs.24000.00 (Rs.237000.00 -Rs.213000.00) i.e. on dt.28.03.2019 receipt shown in cash book Rs.237000.00 but Rs.213000.00 credited in pass book as follows as on 31.03.2019.				(-)24000.00
Receipt/Deposits shown in cash book		Amount credited in pass book		
BD/Cheque No	Amount	Date of credit	Amount	
808872	40000	5.1.2019	21000	
787617	45000	7.1.2019	40000	
306474	42000	22.1.2019	42000	
822282	27000	22.1.2020	25000	
142038	18000	22.1.2021	45000	
2525	25000	25.3.2019	40000	
749246	40000	Total	213000	
TOTAL	237000			
DIFFERENCE	24000			
Balance as per Pass book as on 31.03.2019				1393449.50

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

In the course of checking the deposits and withdrawals in bank pass books with respect to concerned cash books, it was found that a sum of **Rs 190654022.00** as detailed below has been debited from the pass books but the same has not been reflected in cash books as detailed below.

UCO Bank Katapali A/C No-07100100000100		
SL NO.	PARTICULARS/DATE	AMOUNT
1	BY SECRETARY/12/4/18	2468382
2	TO TR/12/4/18	213037
3	TO TR/20/4/18	186201
4	TO-07100200000374/26/4/18	72350
5	TO-07100200000374/09/5/18	61256
6	TO-07100200000374/15/5/18	41915
7	TO-07100200000374/15/5/18	23478
8	TO-07100200000374/17/5/18	27484
9	TO-07100200000374/13/6/18	30490
10	TO-07100200000374/18/6/18	63256
11	TO-07100200000374/21/7/18	22568
12	TO CA SU/31/7/18	1011394
13	TO CA SU/9/8/18	68827
14	TO CA SAMBALPUR/9/8/18	51125
15	TO CA SU/29/8/18	54491
16	TO CA SU/1/9/18	47610
17	TO-07100200000374/11/9/18	1739
18	TO TR SU/26/9/18	36235
19	TO TR CA/11/10/18	1865836
20	TO TR CA/15/10/18	3741305
21	TO CA SU/6/11/18	36930
22	TO CA SU/6/11/18	78518
23	TO CA SU/17/11/18	24261
24	TO CA SU/17/11/18	6720
25	TO CA SU/28/11/18	207139
26	TO CA SU/1/12/18	2437297
27	TO CA SU/15/12/18	54194
28	TO CA SU/1/1/19	2622974
29	TO CA SU/15/1/19	201069
30	TR COF CA/19/1/19	240308
31	TR TO COF CA/22/1/19	30268
32	TO CA SU/1/2/19	2535026
33	TR TO CA/20/2/19	92196
34	TR TO CA/20/2/19	574049
35	TR TO SU/19/3/19	513955
	TOTAL	19743883

SBI, JV Burla, EXAM FUND A/C No-33811750786	
PARTICULARS/DATE	AMOUNT
MED CLG/29/1/19	15700000
TOTAL	15700000

SBI, JV Burla, A/C No -10526092593		
PARTICULARS	Date	Amount

33038	04-04-2018	172500
DTFR	09-04-2018	226535
DTFR	03-05-2018	18724
DTFR	11-05-2018	6930
CTFR	16-May	5312
CEMTEE DEPO.	03-07-2018	120000
DTFR	30-07-2018	34161
DTFR	31-07-2018	3723057
DTFR	07-08-2018	10850
869977	24-08-2018	9090
248075	24-08-2018	5454
66945	28-08-2018	700
DTFR	14-09-2018	60295
235585	19-09-2018	3000
784709	19-09-2018	3000
795334	03-10-2018	500
873191	12-10-2018	137
103826	12-10-2018	908
DTFR	18-10-2018	401000
DTFR	18-10-2018	16886339
DTFR	20-10-2018	89953
54955	08-11-2018	500
DTFR	08-11-2018	9500
103834	16-11-2018	908
DTFR	16-11-2018	9375
873195	22-11-2018	137
54962	20-11-2018	500
CREDIT	05-12-2018	54000
721096	06-12-2018	2200
DTFR	08-12-2018	56224
911648	11-12-2018	20000
911649	11-12-2018	10000
911650	11-12-2018	2000
34445	15-12-2018	500
DTFR	15-12-2018	215595
873210	15-12-2018	137
103843	15-12-2018	908
CREDIT	15-12-2018	100
WTR	15-12-2018	430661
DTFR	16-12-2018	47985
1090	17-12-2018	6450
774389	17-12-2018	210
CEMTEE DEPO.	20-12-2018	9375
873221	19-01-2019	137
432183	19-01-2019	908
CREDIT	19-01-2019	23900000
241178	16-02-2019	4500
4 DRAFT	18-02-2019	4100
296945	19-02-2019	3000
233676	19-02-2019	3500
238822	19-02-2019	1000
DTFR	05-03-2019	9375

DTFR	13-03-2019	20000000
DTFR	16-03-2019	189150
826699	26-03-2019	3600
DTFR	27-03-2019	9066596
DTFR	27-03-2019	9066596
DTFR	27-03-2019	59670940
MISC. CREDIT	30-03-2019	260725
	TOTAL	144839837

SBI, JV Burla, A/C No -10526092015	
CHEQUE NO/DATE	AMOUNT
691334	7481
691615	485
691704	4870582
692082	568116
691184	7976
691587	45050
691704	4870582
691932	30
TOTAL	10370302

Para 5.3. Amounts debited from cash book could not be traced from bank pass book.

In the course of checking the withdrawals in bank pass books with respect to concerned cash books, it was found that the following amounts Rs.26382416.00. stated below as per cash book could not be traced from the concerned bank pass book.

Amount debited from Cash book but not traced in bank passbook.	
CHEQUE NO/DATE	AMOUNT
691205/4/5/18	7000
691268/5/5/18	3362
691319/23/5/18	1086
691389/25/6/18	419000
691553/28/7/18	14367283
691584/6/8/18	11430
691587/6/8/18	48050
691588/6/8/18	9985
691666/24/9/18	62800
691654/11/9/18	347495
691685/1/10/18	22287
691728/10/10/18	8500
691744/13/10/18	4631
691826/12/11/18	156000
691881/3/12/18	3600
691900/7/12/18	81000
691901/7/12/18	81000
691902/8/12/18	70275
691910/8/12/18	9040
691913/8/12/18	4500000
691905/11/12/18	86110
692017 TO 692054/4/1/19	2319590
692055/4/1/19	22798
692056/4/1/19	14890
692057/4/1/19	15343
443606/22/1/19	790

443615/29/1/19	8270
443617/29/1/19	5200
443619/29/1/19	9091
443620/29/1/19	1707
443627/31/1/19	1168794
443646/6/2/19	30
290651/6/2/19	1244194
290664/8/2/19	128061
290731/20/3/19	4950
290735/20/3/19	84452
290739/20/3/19	16000
290740/20/3/19	8494
290743/20/3/19	7441
290744/20/3/19	74826
290745/20/3/19	9800
290752/26/3/19	66557
290760/26/3/19	6500
290763/26/3/19	686784
290771/29/3/19	144000
290772/29/3/19	8720
290779/29/3/19	25200
TOTAL	26382416

Para 5.4 Amount credited in cash book but not traced in bank pass book

In the course of checking the deposits a sum of Rs **70202381.00** is found that the sum is reflected in the cash book in credit side but could not traced in bank pass book.

CREDITED IN CASH BOOK BUT NOT TRACED IN PASS BOOK

DATE/DETAILS	AMOUNT
04-04-2018	
05-06-2018	12200
06-06-2018	106000
18-06-2018	281770
24-09-2018	66822
DCR/29/1/18	603100
DCR/3/11/17	360000
DCR/15/10/18	576955
DCR/30/10/18	1800
LESS RECEIVED	2
DTFR/3/12/18	1327
DTFR/3/12/18	357
14-12-2018	222855
103843/12/12/18	908
873210/12/12/18	1182
A/C-2593/31/12/18 .EACH 95758215	47879105
DCR/31/12/18	146781
AUDIT OBJECTION/4/1/19	4
DCR/29/1/19	160000
DCR/19/2/19	16400
DCR/13/3/19	286440
A/C-2593/18/3/19	1045

DCR/26/3/19	269310
A/C-2593/29/3/19	18104918
TOTAL	70202381

PARA 5.5. Amount credited to Bank pass book but not taken to cash book.

to concerned cash books, it was found that a sum of Rs. **36058537.00** as detailed below has not been taken to cash books. In the course of checking the deposits and withdrawals in bank pass books with respect

UCO Bank, Katapli A/c No-07100100000100	
CHEQUE/DETAILS	AMOUNT
INT/11/7/18	49354
TRF BY SECY/28/1/19	3800
RTGS/COF/4/2/19	7000000
CLOSING/29/3/19	9599414
CLOSING/29/3/19	9599414
CLOSING/29/3/19	9599414
TOTAL	35851396

CANARA BANK, SAMBALPUR-0185101011313	
CHEQUE/DETAILS	AMOUNT
INT MAY-JUL	14933
INT AUG-OCT	15904
FUND TRF	160000
INT NOV-JAN	16304
TOTAL	207141

PARA 5.6 Cheques issued during the year 2018-19 but not encashed till 31.03.2019

In the course of checking the deposits and withdrawals in bank pass books with respect to concerned cash books, it was found that a sum of Rs. **24156976** as detailed below has been made expenditure in the cash book but it has not been debited in the Pass Books till **31.03.2019**

list of Cheques issued during the year 2018-19 but not encashed till 31.03.2019		
Cheque no	Date	Amount
290785	30.03.2019	71686
290786	30.03.2019	48008
290787	30.03.2019	20000
290788	30.03.2019	7738
290789	30.03.2019	3059253
290790	30.03.2019	104336
290791	30.03.2019	355006
290792	30.03.2019	165000
290793	30.03.2019	105000
290794	30.03.2019	251040
290795	30.03.2019	59865
290796	30.03.2019	134035
290797	30.03.2019	14750
290798	30.03.2019	4905
290799	30.03.2019	20000
290800	30.03.2019	58145
290801	30.03.2019	84213
290802	30.03.2019	1890
290803	30.03.2019	110036
290804	30.03.2019	20378

290805	30.03.2019	87111
290806	30.03.2019	276677
290807	30.03.2019	340722
290808	30.03.2019	397614
290809	30.03.2019	82500
290810	30.03.2019	45000
290811	30.03.2019	4125
290812	30.03.2019	1327
290813	30.03.2019	20000
290814	30.03.2019	40000
290815	30.03.2019	20000
290816	30.03.2019	25000
290817	30.03.2019	20000
290818	30.03.2019	40512
290819	30.03.2019	48774
290820	30.03.2019	544128
290821	30.03.2019	313480
290822	30.03.2019	0
290823	30.03.2019	630991
290824	30.03.2019	74461
290825	30.03.2019	32450
290826	30.03.2019	5550
290827	30.03.2019	25200
290828	30.03.2019	21000
290829	30.03.2019	31920
290830	30.03.2019	74000
290831	30.03.2019	10853
290832	30.03.2019	12449
290833	30.03.2019	6384
290834	30.03.2019	7014
290835	30.03.2019	4812
290836	30.03.2019	202264
290837	30.03.2019	0
290838	30.03.2019	481498
290839	30.03.2019	461946
290840	30.03.2019	84700
290841	30.03.2019	65300
290842	30.03.2019	522000
290843	30.03.2019	127322
290844	30.03.2019	412900
290845	30.03.2019	20000
290846	30.03.2019	40000
290847	30.03.2019	2455116
290848	30.03.2019	162400
290849	30.03.2019	78125
290850	30.03.2019	396525
290851	30.03.2019	49546
290852	30.03.2019	192400
290853	30.03.2019	3080
290854	30.03.2019	22258
290855	30.03.2019	11236
290856	30.03.2019	16800

290857	30.03.2019	100000
290858	30.03.2019	5824
290859	30.03.2019	50100
290860	30.03.2019	1400
290861	30.03.2019	142129
290862	30.03.2019	19074
290863	30.03.2019	33072
290864	30.03.2019	10000
290865	30.03.2019	14926
290866	30.03.2019	8714
290867	30.03.2019	254783
290868	30.03.2019	153656
290869	30.03.2019	68376
290870	30.03.2019	28800
290871	30.03.2019	7200
290872	30.03.2019	355150
290873	30.03.2019	8330
290874	30.03.2019	59094
290875	30.03.2019	30
290876	30.03.2019	283610
290877	30.03.2019	14000
290878	30.03.2019	10985
290879	30.03.2019	28500
290880	30.03.2019	19500
290881	30.03.2019	38500
290882	30.03.2019	51962
290883	30.03.2019	20000
290884	30.03.2019	37980
290885	30.03.2019	14925
290886	30.03.2019	50000
290887	30.03.2019	10300
290888	30.03.2019	33345
290889	30.03.2019	33345
290890	30.03.2019	50000
290891	30.03.2019	33345
290892	30.03.2019	33345
290893	30.03.2019	33345
290894	30.03.2019	25461
290895	30.03.2019	33345
290896	30.03.2019	33345
290897	30.03.2019	16515
290898	30.03.2019	26500
290899	30.03.2019	486839
290900	30.03.2019	487065
290901	30.03.2019	433700
290902	30.03.2019	506000
290903	30.03.2019	506000
290904	30.03.2019	502000
290905	30.03.2019	455100
290906	30.03.2019	18360
290907	30.03.2019	18800
290908	30.03.2019	9054

290909	30.03.2019	9446
290910	30.03.2019	32000
290911	30.03.2019	15000
290912	30.03.2019	43926
290913	30.03.2019	14700
290914	30.03.2019	11374
290915	30.03.2019	34906
290916	30.03.2019	10000
290917	30.03.2019	137920
290918	30.03.2019	25000
290919	30.03.2019	93726
290920	30.03.2019	35968
290921	30.03.2019	9346
290922	30.03.2019	7729
290923	30.03.2019	5890
290924	30.03.2019	5644
290925	30.03.2019	5394
290926	30.03.2019	10000
290927	30.03.2019	8070
290928	30.03.2019	2550
290929	30.03.2019	10000
290930	30.03.2019	156013
290931	30.03.2019	149573
290932	30.03.2019	10000
290933	30.03.2019	10000
290934	30.03.2019	4545
290935	30.03.2019	1660
290936	30.03.2019	4745
290937	30.03.2019	4100
290938	30.03.2019	41617
290939	30.03.2019	4490
290940	30.03.2019	4590
290941	30.03.2019	10000
290942	30.03.2019	3057
290943	30.03.2019	10000
290944	30.03.2019	6590
290945	30.03.2019	82240
290946	30.03.2019	10000
290947	30.03.2019	1320
290948	30.03.2019	1386
290949	30.03.2019	9450
290950	30.03.2019	0
290951	30.03.2019	1553009
290952-986	30.03.2019	2129519
	Total	24156976

It was noticed that most of the above cheques were issued during March were debited by the Bank in the month of June, July etc. Besides Govt. In Finance Dept. has issued Various instructions towards rush of expenditure at the fag end of the Year which were not followed by the Institutions. It seems that cheques were issued by the institutions after 31.03.2019 & presented to the Bank by Receiver lately.

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

PARA 5.6 Irregular transaction of Govt. money due to non-preparation of Bank Reconciliation Statement:

On scrutiny of Main Cash Books with different Pass Books of Sambalpur University it was noticed that the pass books balance of each pass

book & a/c no. has not been mentioned daily or if mentioned there are over cutting. Further scrutiny of Cash books on 31.03.2019 shows that various a/cs were closed together and shows the closing balance together in one unit. Like at sl. 5. SBI.JV. Burla savings A/c no 10526092593 & SBI.JV. Burla current A/c no 10526092015, Sl 6. UCO Bank, Burla savings A/c no 07100100000100 & UCO Bank, Burla current A/c no 07100200000374.

Diversion from SB A/cs of SBI, JV, Burla & UCO Bank, Burla were made frequently without any sufficient reasons to the respective CURRENTS A/c. Regarding such withdrawals & receipts no transaction were exhibited in the cash books which is highly irregular.

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

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

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

But the university neither checked the Bank balance with the cash books nor with the check issue register in every week or in the financial year 2018-19 i.e. 01.04.2018 to 31.03.2019. No Bank Reconciliation statement for the year 2018-19 has also been prepared by the local authority. Cheques were issued without calculating the available balance under each head of schemes as all scheme's money were closed in main accounts which shows a negative balance.

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

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

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

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

PARA: 6 STOCK POSITION

SAMBALPUR UNIVERSITY - 2018-2019

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	0	0	0	0	0.00	0	THE DETAILS OF STOCK POSITION IS SHOWN BELOW.

Comments

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

Sl. No	Name of the Stock item	O.B. of Stock as on 01.04.2018 (in no.)	Quantity of Stock purchased during the year 2018-19	Total	Stock issued to different Units other than Main Office	Date of issue	Name of the Unit	Closing balance of Stock as on 31.03.2019	Stock Register Page no.	Name of Stock Register with Vol. no.	Remarks
1.	Almirah-Steel (Godrej)	60	-----	60	-----	-----	-----	60	P-20	Misc. Articles (Furniture) Vol.-VI	
2.	Almirah-Steel (Local)	225	-----	225	-----	-----	-----	225	P-24	-do-	
3.	Almirah-wooden (Local)	140	-----	140	-----	-----	-----	140	-----	-----	
4.	Air Cooler-Fibre	82	10	92	01	27.04.09	PGCO	91	P-62	Machinery Articles, Vol-IV	
5.	Air Cooler-Iron	10	-----	10	-----	---	---	10	-----	-----	
6.	Chair-Wooden	234	-----	234	-----	---	---	234	-----	-----	
7.	Chair-steel	84	-----	84	-----	-----	-----	84	P-16	Misc. Articles (Furniture) Vol.-VI	
8.	Chair-fibre	111	625	736	600	23.12.2018	Indrabati Ladies Hostel	136	P-12& 18	-do-	
9.	Chair-Iron (folding)	18	-----	18	-----	---	-----	18	-----	-----	
10.	Table-wooden	218	-----	218	-----	---	---	218	-----	-----	
11.	Table-iron/ Steel	35	Nil	35	-----	-----	-----	35	P-09	Misc. Articles (Furniture) Vol.-VI	
12.	Dining Table	Nil	-----	Nil	-----	-----	-----	Nil	P-46	-do-	

13.	Stool	16	----	16	-----	----	----	16	P-28	-----	
14.	Steel/ wooden Rack	223	-----	223	-----	----	----	223	P-50	Misc. Articles (Furniture) Vol.-VI	
15.	Whatnot	54	-----	54	-----	----	----	54	-----	-----	
16.	Book Shelf	06	----	06	-----	----	----	06	-----	-----	
17.	Xerox machine/ Photocopi er	10	04	14	----	----	----	14	P-137 & 138	Machinery Articles, Vol-IV	
18.	Printer	53	09	62	----	----	----	62	P-195 to 196	-do-	
19.	Type Machine	08	----	08	-----	-----	-----	08	P-10 & 12	-do-	
20.	Duplicatin g Machine/ Cyclostyle Machine(Auto)	07	----	07	----	----	----	07	P-05	Machinery Articles, Vol-IV	
21.	Air Condition er	06	25	31	----	----	----	31	P-193 & 198	Machinery Articles, Vol-IV	
22.	FAX machine	02	----	02	-----	-----	-----	02	P-146	-do-	
23.	Iron Box & iron Chest	48	-----	48	-----	-----	-----	48	-----	-----	
24.	Franking Machine (Digital)	01	-----	01	-----	-----	-----	01	P-44	Machinery Articles, Vol-IV	
25.	Sofa set with or without tea poi	01	-----	01	-----	----	----	01	P-34	Misc. Articles (Furniture) Vol.-VI	
26.	Refrigerat or	01	-----	01	-----	----	----	01	P-95	Machinery Articles, Vol-IV	
27.	Cash counting machine	01	-----	01	-----	----	----	01	P-175	-do-	
28.	Currency verifier	02	-----	02	-----	----	----	02	P-177	-do-	
29.	Weighing Machine	05	-----	05	-----	----	----	05	P-40 & 41	-do-	
30.	Computer Set	101	-----	101	-----	----	----	101	P-130 &194	-do-	
31.	Computer Table	69	-----	69	-----	----	----	69	-----	-----	
32.	Scanner	11	-----	11	-----	----	----	11	-----	-----	
33.	Bench	Nil	-----	Nil	-----	-----	-----	Nil	P-41	Misc. Articles (Furniture) Vol.-VI	
34.	Desk cum bench	Nil	25	25	25	08.08.201 8	Anthropol ogy	Nil	P-26	Misc. Articles (Furniture) Vol.-VI	
35.	White	Nil	-----	-----	-----	-----	-----	Nil	P-30	-do-	

36.	Board	Nil	-----	-----	-----	-----	-----	Nil	P-30	-do-	
37.	Water Cooler cum purifier	Nil	-----	-----	-----	-----	-----	Nil	P-27	-do-	
38.	Water Cooler	06	----	06	----	----	----	06	P-28	Machinery Articles, Vol-IV	
39.	Water Purifier	05	----	05	----	----	----	05	P-189	-do-	
40.	Modular Furniture (Godrej)	Nil	-----	-----	-----	-----	-----	Nil	P-32	-do-	
41.	Single door Unit-SDU 8	Nil	-----	-----	-----	-----	-----	Nil	P-32	-do-	
42.	Single Door Unit-SDU 2	Nil	-----	-----	-----	-----	-----	Nil	P-32	-do-	
43.	Conference table with Wire Manager	Nil	-----	-----	-----	-----	-----	Nil	P-32	-do-	
44.	Main Desk + ERU+ Joining table+ Pedestal+ Back unit	Nil	-----	-----	-----	-----	-----	Nil	P-33	-do-	
45.	Steel Cot with ply	Nil	-----	Nil	-----	-----	-----	Nil	P-38	Misc. Articles (Furniture) Vol.-VI	
46.	Bunk Bed	Nil	300	300	162	23.12.2018	Indravati L.H.	Nil	P-56	Misc. Articles (Furniture) Vol.-VI	
					138	24.12.2018	IB Boys Hostel				
47.	Iron Alna	02	-----	02	-----	-----	-----	02	P-04	Misc. Articles (Furniture) Vol.-VI	
48.	Inverter with Battery	03	----	03	----	----	----	03	P-197	Machinery Articles, Vol-IV	
49.	TV (LCD/LED)	Nil	02	02	01	12.04.2018	Golden Jubilee B.H.	Nil	P-142	Machinery Articles, Vol-IV & Supply to Guest house, Vol-I	
					01	12.04.2018	Yamuna G.H.		P-13		
50.	Projector (LCD)	02	----	02	-----	-----	-----	02	P-90 &91	Machinery Articles, Vol-IV	
51.	Camera	01	-----	01	-----	-----	-----	01	P-92	-do-	
52.	Vacuum	02	-----	02	-----	-----	-----	02	P-165	-do-	

	Cleaner										
53.	Geyser/ Water Heater	Nil	-----	Nil	-----	-----	-----	Nil	P-169	-do-	
54.	Hot/Cold Water Dispenser	03	-----	03	-----	-----	-----	03	P-171	-do-	
55.	Gas Chulla	12	----	12	----	----	----	12	P-15	Misc. Article Vol-V	
56.	Mobile Phone	09	----	09	-----	-----	-----	09	P-178	Machinery Articles, Vol-IV	
57.	C.C. T.V. Camera	13	-----	13	-----	-----	-----	13	P-188	-do-	
58.	DVR with Hard Disk	02	-----	02	-----	-----	-----	02	P-188	-do-	
59.	Genset	02	-----	02	-----	-----	-----	02	P-152	Machinery Articles, Vol-IV	

The stock register issued to various units and departments are not produced before audit for verification.

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

Comments :-

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

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

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

Conduct of physical verification of stock & store:-

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

PARA: 7 INVESTMENT
SAMBALPUR UNIVERSITY - 2018-2019

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investme nt Ledger	Closing Balance Investme nt Ledger(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2018	611632317.00	612502055.00	-869738.00	511985870.00	31-03-2019	511116132.00	31-03-2019	609024743.45	-97908611.45	
	GRAND TOTAL	611632317.00	612502055.00	-869738.00	511985870.00		511116132.00		609024743.45	-97908611.45	

DETAILS OF CB ON INVESTMENT & Comments :

The contributory reasons behinds such difference of Rs.97908611.45 between cash book figure and audit figure are furnished below.

1	Closing Balance of Investment as on 31.3.2019 as per Audit.	511116132.00
2	Add Closing balance figure of cheque a/c cash book not reduced from investment position on encashment of the F.D.R on Dt.02.4.2016 at Cash Book Page No-5 as per Audit Report No : 294697/AR/2017-2018-SAMBALPUR for the year-2016-17.	5800000.00
3	Add investment CB wrongly reduced to on 30.3.15 by Rs.4,00,00,000.00 (actual CB.557109155.00-517109155.00) as per Last Audit Report No.190764/2016-17 for the year-2015-16.	40000000.00
4	Deduct investment of CB unduly raised on 1.7.15 Actual CB.517109155 -589109155) = 72000000.00 as per Last Audit Report No.190764/2016-17 for the year-2015-16.	-72000000.00
5	Add investment made on 7.1.16 CB Pg 27 for Rs.1080000.00 as per Last Audit Report No.190764/2016-17 for the year-2015-16.	10800000.00
6	Excess Encashment shown to have made than the actual on 30.09.2013 for which in last audit it was advised vide AR No.44711/2014-15 for the year-2013-14	-2847208 . 00
7	Irregular and excess investment shown on 30.09.2013 for which in last audit it was advised vide AR No.-44711/2014-15	74515090.00
8	Investment made during the year 2013-14 not reflected in cash book for which in last audit vide AR No.-44711/2014-15	-20998682.00

9	Investment encashed during the year 2013-14 not reflected in cash book for which vide AR No.-44711/2014-15	115838773.00
10	Difference pointed out in previous audit report for the year 2012-13 to add into cash book but not done,now be added into cash book As per A.R. No.44711/2014-15 for the year 2013-14	-30818139.00
11	Though in last audit it was instructed to deduct investment position of Rs.59,40,089 . 00 from expenditure side but it has been taken in to cash book in receipt side on 20.3.2015 at page no-15, owever now the said amount be deducted from cash book as per Audit Report No-44711/2014-15 for the year-2013-14	5940089 . 00
12	The FDRs reinvestment without encashment but the interest accrued on maturity has not been accounted for into the investment position of the cash book during the year-2014-15 as per Audit report No.44711/2014-15 for the year 2013-14	-1002339.00
13	Deduct the differential amount not reconciled due to irregular maintenance of Cash Book and Investment Ledger which is to be reconciled	-24226091.55
	Closing Balance of Investment as on 31.3.2019 as per Cash Book.	609024743.45

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

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

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

Details of Investment position as on 31.3.2019 as per Investment Ledger Maintained by the Sambalpur University

SI No	Name of Bank	Name of Branch	A/C No of FD	Amount Invested	Date of Investment	Period	Rate of Interest	Date of Maturity	Maturity Value	Page No. of Investment Register.
I NEW FOUNDATION FUND										
1	UCO Bank	Katapali	7100310047583	4258868	19.8.18	1 Year	6.6	19.8.19	4546987	27
2	UCO Bank	Katapali	7100310048726	1249353	18.10.18	1 Year	6.7	18.10.19	1335186	27
3	UCO Bank	Katapali	7100310049099	3391699	1.12.18	1 Year	6.7	1.12.19	3624716	28
4	UCO Bank	Katapali	7100310049587	1945913	22.12.18	1 Year	6.7	22.12.19	2079602	28
5	UCO Bank	Katapali	7100310050033	1882078	31.1.19	1 Year	6.6	31.1.20	2009403	29

6	UCO Bank	Katapali	710031005 0699	1896245	7.3.19	1 Year	6.6	7.3.20	2024529	29
7	UCO Bank	Katapali	710031005 1337	1333989	22.3.19	1 Year	6.6	22.3.20	1425235	30
				15958145						
II	EXAMINATION FUND									
1	SBI	Jyotivihar	373684512 04	7000000	18.12.18	1 Year	6.8	18.12.19	7967377	12
2	SBI	Jyotivihar	373684469 64	7000000	18.12.18	1 Year	6.8	18.12.19	7967377	12
	SBI	Jyotivihar	373683289 84	7000000	18.12.18	1 Year	6.8	18.12.19	7967377	12
				21000000						
III	GENERAL INVESTMENT									
1	SBI	Jyotivihar	371470722 48	8019209	7.9.18	1 Year	6.7	7.9.19	8570147	VOL-IX P-223
2	SBI	Jyotivihar	371470635 95	8019209	7.9.18	1 Year	6.7	7.9.19	8570147	VOL-IX P-223
3	SBI	Jyotivihar	371470546 82	8019209	7.9.18	1 Year	6.7	7.9.19	8570147	VOL-IX P-223
4	SBI	Jyotivihar	371470756 91	8019209	7.9.18	1 Year	6.7	7.9.19	8570147	VOL-IX P-223
5	UCO Bank	Katapali	071003100 00885	167947	22.1.19	15 Months	6.5	22.4.20	182043	VOL-IX P-223
6	SBI	Jyotivihar	374684840 54	7979851	11.1.19	1 Year	6.8	11.1.20	8536475	VOL-IX P-10
7	SBI	Jyotivihar	374684891 87	7979851	11.1.19	1 Year	6.8	11.1.20	8536475	10
8	SBI	Jyotivihar	374685078 66	7979851	11.1.19	1 Year	6.8	11.1.19	7979851	10
9	SBI	Jyotivihar	374559405 90	278763	4.1.19	1 Year	6.8	4.1.20	298208	(Saptarshi) 10
10	SBI	Jyotivihar	374820491 47	7128667	20.1.19	1 Year	6.8	20.1.20	7625918	12
11	SBI	Jyotivihar	374821982 69	7128667	20.1.19	1 Year	6.8	20.1.20	7625918	12
12	SBI	Jyotivihar	374822010 79	7128667	20.1.19	1 Year	6.25	20.1.20	7625918	12
13	SBI	Jyotivihar	374822100 62	7128667	20.1.19	1 Year	6.8	20.1.20	7625918	12
14	SBI	Jyotivihar	375422201 31	8511841	15.2.19	1 Year	6.8	15.2.20	9105574	16
15	SBI	Jyotivihar	375422299 51	8511841	15.2.19	1 Year	6.8	15.2.20	9105574	16
16	SBI	Jyotivihar	377874467 51	7500000	2.7.18	1 Year	6.65	2.7.19	8011326	32
17	SBI	Jyotivihar	377874473 92	7500000	2.7.18	1 Year	6.65	2.7.19	8011326	32
18	SBI	Jyotivihar	377874478 57	7500000	2.7.18	1 Year	6.65	2.7.19	8011326	32
19	SBI	Jyotivihar	377874482 83	7500000	2.7.18	1 Year	6.65	2.7.19	8011326	32
20	SBI	Jyotivihar	377874487 04	7500000	2.7.18	1 Year	6.65	2.7.19	8011326	34
21	SBI	Jyotivihar	378028969 09	7500000	10.7.18	1 Year	6.65	9.7.19	8011326	42
22	SBI	Jyotivihar	378028979 03	7500000	10.7.18	1 Year	6.65	9.7.19	8011326	42
23	SBI	Jyotivihar	378028990	7500000	10.7.18	1 Year	6.65	9.7.19	8011326	42

			14							
24	SBI	Jyotivihar	37802899900	7500000	10.7.18	1 Year	6.65	9.7.19	8011326	42
25	SBI	Jyotivihar	38005954268	9000000	10.10.18	1 Year	6.7	10.10.19	9618320	44
26	SBI	Jyotivihar	38005955115	9000000	10.10.18	1 Year	6.7	10.10.19	9618320	44
27	SBI	Jyotivihar	38201701406	7500000	21.1.19	1 year	6.8	21.1.20	8023153	46
28	SBI	Jyotivihar	38201704699	7500000	21.1.19	1 Year	6.8	21.1.20	8023153	46
29	SBI	Jyotivihar	38201705423	7500000	21.1.19	1 Year	6.8	21.1.20	8023153	46
30	SBI	Jyotivihar	38201705955	7500000	21.1.19	1 Year	6.8	21.1.20	8023153	46
31	UCO Bank	Katapali	07100310055441	8000000	6.2.19	174 Days	6	30.7.19	8228822	48
32	UCO Bank	Katapali	07100310055472	8000000	6.2.19	174 Days	6	30.7.19	8228822	48
33	UCO Bank	Katapali	07100310055489	8000000	6.2.19	174 Days	6	30.7.19	8228822	48
34	UCO Bank	Katapali	07100310055496	8000000	6.2.19	174 Days	6	30.7.19	8228822	48
35	UCO Bank	Katapali	07100310055502	8000000	6.2.19	174 Days	6	30.7.19	8228822	48
36	UCO Bank	Katapali	07100310055458	8000000	6.2.19	205 Days	6.35	30.8.19	8285315	50
37	UCO Bank	Katapali	07100310055519	8000000	6.2.19	205 Days	6.35	30.8.19	8285315	50
38	UCO Bank	Katapali	07100310055526	8000000	6.2.19	205 Days	6.35	30.8.19	8285315	50
39	UCO Bank	Katapali	07100310055533	8000000	6.2.19	205 Days	6.35	30.8.19	8285315	50
40	UCO Bank	Katapali	07100310055540	8000000	6.2.19	205 Days	6.35	30.8.19	8285315	50
41	UCO Bank	Katapali	07100310055465	8000000	6.2.19	234 Days	6.35	28.9.19	8325677	52
42	UCO Bank	Katapali	07100310055557	8000000	6.2.19	234 Days	6.35	28.9.19	8325677	52
43	UCO Bank	Katapali	07100310055564	8000000	6.2.19	234 Days	6.35	28.9.19	8325677	52
44	UCO Bank	Katapali	07100310055571	8000000	6.2.19	234 Days	6.35	28.9.19	8325677	52
45	UCO Bank	Katapali	07100310055588	8000000	6.2.19	234 Days	6.35	28.9.19	8325677	52
46	SBI	Jyotivihar	38241374719	8000000	6.2.19	82 Days	6.25	29.4.19	8112329	56
47	SBI	Jyotivihar	38241375372	8000000	6.2.19	82 Days	6.25	29.4.19	8112329	56
48	SBI	Jyotivihar	38241375962	8000000	6.2.19	82 Days	6.25	29.4.19	8112329	56
49	SBI	Jyotivihar	38241376353	8000000	6.2.19	82 Days	6.25	29.4.19	8112329	56
50	SBI	Jyotivihar	38241377084	8000000	6.2.19	82 Days	6.25	29.4.19	8112329	56
51	SBI	Jyotivihar	38241382629	8000000	6.2.19	113 Days	6.25	30.5.19	8157877	58
52	SBI	Jyotivihar	38241383372	8000000	6.2.19	113 Days	6.25	30.5.19	8157877	58

53	SBI	Jyotivihar	382413838 48	8000000	6.2.19	113 Days	6.25	30.5.19	8157877	58
54	SBI	Jyotivihar	382413843 32	8000000	6.2.19	113 Days	6.25	30.5.19	8157877	58
55	SBI	Jyotivihar	382413848 64	8000000	6.2.19	113 Days	6.25	30.5.19	8157877	58
56	SBI	Jyotivihar	382413859 19	8000000	6.2.19	142 Days	6.25	28.6.19	8196804	60
57	SBI	Jyotivihar	382413854 27	8000000	6.2.19	142 Days	6.25	28.6.19	8196804	60
58	SBI	Jyotivihar	382413862 59	8000000	6.2.19	142 Days	6.25	28.6.19	8196804	60
59	SBI	Jyotivihar	382413866 78	8000000	6.2.19	142 Days	6.25	28.6.19	8196804	60
60	SBI	Jyotivihar	382413871 39	8000000	6.2.19	142 Days	6.25	28.6.19	8196804	60
				457501449						
IV UNIVERSITY ENDOWMENT										
1	SBI	Jyotivihar	373660257 54	750000	16.12.18	1 Year	6.8	16.12.19	Yearly Interest Scheme	17
2	SBI	Jyotivihar	302843099 18	300000	14.12.17	5 Years	6	29.11.22	do	36
3	SBI	Jyotivihar	302843097 58	300000	14.12.17	5 Years	6	29.11.22	do	50
4	SBI	Jyotivihar	302843082 45	300000	14.12.17	5 Years	6	29.11.22	do	66
5	SBI	Jyotivihar	374559392 77	425592	4.1.19	1 Year	6.8	4.1.20	455279	71
6	SBI	Jyotivihar	374559245 56	851184	4.1.19	1 Year	6.8	4.1.20	910557	75
7	SBI	Jyotivihar	374558575 44	851184	4.1.19	1 Year	6.8	4.1.20	910557	81
8	SBI	Jyotivihar	374559226 94	851184	4.1.19	1 Year	6.8	4.1.20	910557	85
9	SBI	Jyotivihar	374559380 92	851184	4.1.19	1 Year	6.8	4.1.20	910557	91
10	SBI	Jyotivihar	374559309 66	1702368	4.1.19	1 Year	6.8	4.1.20	1821115	97
				7182696						
V UNIVERSITY FOUNDATION FUND										
1	SBI	Jyotivihar	373038624 35	3654582	16.11.18	1 Year	6.25	16.11.19	3905660	17
2	UCO Bank	Katapali	071003000 01615	838998	7.9.18	2 Year	7.5	7.9.20	956357	62
				4493580						
VI DONATED ENDOWMENT										
1	UCO	Katapali	710031000 2414	3627	9.7.18	3 Years	6.6	9.7.21	4657	VOL-II P-12
2	UCO	Katapali	710031000 2346	3827	9.7.18	3 Years	6.6	9.7.21	4657	24
3	UCO	Katapali	710031000 2339	3827	9.7.18	3 Years	6.6	9.7.21	4657	34
4	SBI	Jyotivihar	373038852 26	3000	16.11.17	3 YEARS	6.00%	16.11.20	Annual Interest Scheme	52
5	SBI	Jyotivihar	373038815 49	3000	16.11.17	3 YEARS	6.00%	16.11.20	do	62
6	SBI	Jyotivihar	373038788	3000	16.11.17	3 YEARS	6.00%	16.11.20	do	72

			31							
7	UCO	Katapali	710031000 2407	3827	9.7.18	3 Years	6.60%	9.7.21	4657	82
8	UCO	Katapali	710031000 2322	3827	9.7.18	3 Years	6.60%	9.7.21	4657	93
9	UCO	Katapali	710031000 2353	3827	9.7.18	3 Years	6.60%	9.7.21	4657	103
10	UCO	Katapali	710031000 2360	3827	9.7.18	3 Years	6.60%	9.7.21	4657	111
11	UCO	Katapali	710031000 2377	3827	9.7.18	3 Years	6.60%	9.7.21	4657	118
12	SBI	Jyotivihar	373038710 63	3000	16.11.17	3 YEARS	6.00%	16.11.20	Annual Interest Scheme	126
13	UCO	Katapali	710031000 2391	3827	9.7.18	3 Years	6.60%	9.7.21	4657	135
14	UCO	Katapali	710031000 2384	3827	9.7.18	3 Years	6.60%	9.7.21	4657	143
15	UCO	Katapali	710031000 2452	6379	9.7.18	3 Years	6.60%	9.7.21	6379	150
16	UCO	Katapali	710031000 2445	5741	9.7.18	3 Years	6.60%	9.7.21	6987	158
17	UCO	Katapali	710031000 2315	2551	9.7.18	3 Years	6.60%	9.7.21	3105	166
18	SBI	Jyotivihar	373038486 70	100000	16.11.17	3 Years	6.00%	16.11.20	Annual Interest Scheme	174
19	SBI	Jyotivihar	373038675 91	3000	16.11.17	3 Years	6.00%	16.11.20	do	182
20	UCO	Katapali	710031003 5887	1276	17.7.18	3 Years	6.60%	17.7.21	1553	190
21	UCO	Katapali	710031000 2483	7016	9.7.18	3 Years	6.60%	9.7.21	8538	198
22	UCO	Katapali	071003100 02469	6379	9.7.18	3 Years	6.60%	9.7.21	7763	206
23	UCO	Katapali	071003100 02476	7016	9.7.18	3 Years	6.60%	9.7.21	8538	214
24	UCO	Katapali	071003100 02513	7654	9.7.18	3 Years	6.60%	9.7.21	9315	222
25	UCO	Katapali	071003100 02438	5741	9.7.18	3 Years	6.60%	9.7.21	6987	230
26	UCO	Katapali	071003100 02506	7654	9.7.18	3 Years	6.60%	9.7.21	9315	238
27	UCO	Katapali	071003100 02502	12757	9.7.18	3 Years	6.60%	9.7.21	15525	246
28	UCO	Katapali	071003100 02490	7654	9.7.18	3 Years	6.60%	9.7.21	9315	254
29	UCO	Katapali	071003100 02520	8420	9.7.18	3 Years	6.60%	9.7.21	10247	262
30	UCO	Katapali	071003100 02292	1276	9.7.18	3 Years	6.60%	9.7.21	1576	270
31	UCO	Katapali	071003100 02551	12757	9.7.18	3 Years	6.60%	9.7.21	15525	279
32	UCO	Katapali	071003100 02575	12757	9.7.18	3 Years	6.60%	9.7.21	15525	284
33	UCO	Katapali	071003100 02599	25514	9.7.18	3 Years	6.60%	9.7.21	31050	294
34	UCO	Katapali	071003100 02568	12757	9.7.18	3 Years	6.60%	9.7.21	15525	302
35	UCO	Katapali	071003100	12757	9.7.18	3 Years	6.60%	9.7.21	15525	310

			02544							
36	UCO	Katapali	071003100 02308	1658	9.7.18	3 Years	6.60%	9.7.21	2018	320
37	UCO	Katapali	071003100 02421	5486	9.7.18	3 Years	6.60%	9.7.21	6676	328
38	UCO	Katapali	071003100 02629	46753	9.7.18	3 Years	6.60%	9.7.21	60549	336
39	UCO	Katapali	071003100 02537	9951	9.7.18	3 Years	6.60%	9.7.21	12110	344
40	UCO	Katapali	071003100 02612	31893	9.7.18	3 Years	6.60%	9.7.21	38814	264
41	UCO	Katapali	071003100 02605	31893	9.7.18	3 Years	6.60%	9.7.21	38814	374
42	UCO	Katapali	071003100 45640	82190	9.7.18	16 m 2 Days	6.60%	11.11.19	89730	374
43	SBI	Jyotivihar	373039076 14	50000	16.11.17	3 YEARS	6%	16.11.20	Annual Interest Scheme	398
44	SBI	Jyotivihar	373038898 54	25000	16.11.17	3 YEARS	6.00%	16.11.20	do	408
45	SBI	Jyotivihar	373038995 34	25000	16.11.17	3 YEARS	6.00%	16.11.20	do	420
46	SBI	Jyotivihar	373038968 94	25000	16.11.17	3 YEARS	6.00%	16.11.20	do	428
47	SBI	Jyotivihar	373038459 20	100000	16.11.17	3 Years	6.00%	16.11.20	do	432
48	SBI	Jyotivihar	373038426 34	100000	16.11.17	3 YEARS	6.00%	16.11.20	do	444
49	SBI	Jyotivihar	373037758 02	109425	16.11.17	3 YEARS	6.00%	16.11.20	do	454
50	SBI	Jyotivihar	329922377 16	76650	11.5.18	5 Years	6.75%	11.5.23	do	460
51	SBI	Jyotivihar	373038511 05	50000	16.11.17	3 YEARS	6.00%	16.11.20	do	468
		TOTAL		1088025						
VII	ENDOWMENT MISC									
1	SBI	Jyotivihar	362797485 65	200000	1.12.16	5 Years	6.50%	1.12.21	Annual Interest Scheme	29(Vol-III)
2	SBI	Jyotivihar	303577284 74	308309	24.5.18	5 YEARS	8.75%	24.5.18	do	36(Vol-III)
3	UCO	Katapali	071003100 31698	274005	9.12.18	2 Years	6.75%	9.12.20	313256	79(Vol-III)
4	UCO	Katapali	071003100 31681	274005	9.12.18	2 Years	6.75%	9.12.20	313256	93(Vol-III)
		TOTAL		1056319						
VIII	SAPTARSHI									
1	SBI	Jyotivihar	372885455 67	138000	8.11.17	2 Years	6	8.11.19	155466	198(ABC)
2	SBI	Jyotivihar	344667246 35	800000	8.12.18	2 Years	6.8	8.12.20	Annual Interest Scheme	85(ABC)
		TOTAL		938000						
IX	PASCHHMIMA ODISHA SAMMANA									
1	SBI	Jyotivihar	312100492 98	1277599	13.6.18	3 Years	6.7	15.7.21	1559426	5
		TOTAL		1277599						
X	J.J. GHANDY RESEARCH FELLOWSHIP									
1	UCO	Katapali	071003100	620319	17.12.18	2 Years	6.75	17.12.20	Annual	109

			31988						Interest Scheme	
				620319						
		GRAND TOTAL		511116132						

ABSTRACT OF INVESTMENT FOR THE YEAR-2018-19

I	NEW FOUNDATION FUND	15958145
II	EXAMINATION FUND	21000000
III	GENERAL INVESTMENT	457501449
IV	UNIVERSITY ENDOWMENT	7182696
V	UNIVERSITY FOUNDATION FUND	4493580
VI	DONATED ENDOWMENT	1088025
VII	ENDOWMENT MISC	1056319
VIII	SAPTARSHI	938000
IX	PASCHIMA ODISHA SAMMANA	1277599
X	J.J. GHANDY RESEARCH FELLOWSHIP	620319
	GRAND TOTAL	511116132

PARA: 8 ADVANCE

SAMBALPUR UNIVERSITY - 2018-2019

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	MAIN CASH BOOK	6310367 7.00	2818485 9.00	9128853 6.00	1381947 6.00	31-03-2019	7746906 0.00	31-03-2019	7481413 0.00	2654930. 00	
GRAND TOTAL			6310367 7.00	2818485 9.00	9128853 6.00	1381947 6.00		7746906 0.00		7481413 0.00	2654930. 00	

Comments :

The actual outstanding advance position for the last 8 years i.e. from 2011-12 to 2018-19 as per the break up of the outstanding advance given in the para no. 8.1 in total is **Rs.86885183 .00**. But the position of outstanding advance figure of the Main office (Administrative Block) as on 31.03.2019 as per audit shown above is Rs.77469060.00 which is less than the total outstanding advance of Rs.86885183 .00 of the last 8 years i.e. from 2011-12 to 2018-19. There must be some outstanding advance for the years prior to 2011-12. But no such positive outstanding advance is found in the previous year audit report for the year 2010-11 account . As advances amounting to Rs.1041243.00 have been adjusted during the year 2018-19 relating to the payment of advances made prior to the year 2011-12. Hence the advance outstanding position as on 31.03.2019 like other last 7 years audit reports of L.F.A. is shown less than the actual because of non-audit of the accounts of the university for the year 2009-10. Hence the clear picture of advance position shall be available after audit of the accounts of the university for the year 2009-10. Hence the position of outstanding advance as on 31.03.2019 shall be divided in two parts as follows :-

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

Advance outstanding as on 31.3.2019 as per cash Book (Cheque A/C)		Rs.74814130 .00
1.	Add Payment of Advance booked as Final Expenditure as follows :- 1. Vr No-211/31.3.2017 Rs.935623.00 2. Vr No-212/31.3.2017 Rs.383064.00 3. Vr No-213/31.3.2017 Rs. 69504.00 Total Rs.1388191.00 As per Audit Report No-294697/AR/2017-18-SAMBALPUR FOR THE YEAR-2016-17	(+) 1388191.00
2.	Add :- Refunded money reflected in Cheque Cash Book but not clearly mentioned by Vr. No/Date of the of the adjustment of advance. As per Audit Report No-388802/AR/2018-19-SAMBALPUR FOR THE YEAR-2017-18	(+) 1266739.00
Closing Balance as on 31.3.2019 as per Audit		Rs.77469060.00

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

Year-wise Break-up of Outstanding Advances as on dt.31-03-2019

In absence of proper register of misc. advances as prescribed under paragraph- 17(VI) of the Odisha University Accounting Procedure – 1987 and due to non-maintenance of outstanding advance register & the Advance Ledger though maintained (not properly) as required under Rule- 19 of the Odisha University Accounting Manual the year-wise break-up of outstanding advances as on dt.31-3-2019 could not be ascertained properly and furnished in the report. However, the same is worked out basing upon the data incorporated in the last audit report, figures maintained by the university in a register called 'Consolidated Advance Ledger' and references from the statements produced by Account Section-II of S.U. before audit and furnished below.

Year-wise Break-up of Outstanding Advances as on dt.31-03-2019

YEAR-WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.03.2019	
YEAR	AMOUNT
FOR THE YEAR-2018-19	23842800
FOR THE YEAR-2017-18	15999771
FOR THE YEAR-2016-17	10902016
FOR THE YEAR-2015-16	8747653
FOR THE YEAR-2014-15	9448834
FOR THE YEAR-2013-14	6377564
FOR THE YEAR-2012-13	7033764
FOR THE YEAR-2011-12	4532781
TOTAL	86885183
PRIOR TO 2011-12	-9416123
GRAND TOTAL	77469060

The above break-up of outstanding advance shows that the amount of outstanding advance Prior to 2011-12 is -9416123.00 i.e. negative balance which is absurd & meaningless. The actual advance outstanding position for the last 8 years i.e. from 2011-12 to 2018-19 as per the break up of the outstanding advance is **Rs.86885183.00**. There must be outstanding advance for the years prior to 2011-12. But no such positive outstanding advance is found in the previous year audit report. As advances are being adjusted during succeeding years relating to the payment of advance made prior to 2011-12, this adjusted amounts have been reducing the actual outstanding advance position worked out in audit of the subsequent years. This might be occurred due to irregular maintenance of accounts since year together & also non-audit of the accounts of the University for the financial year 2009-10.

The reasons for which the total outstanding advance for the year from 2011-12 to 2017-19 is greater than the outstanding advance figure as on 31.03.2019 are as follows:-

Local Fund Audit on the accounts of Sambalpur University for the financial year 2009-10 has not been conducted till-date. When audit of the accounts of the University for the next financial year i.e. 2010-11 was taken up & completed, the outstanding advance as on 1.04.2010 was taken as nil in advance para of the A.R. by the then audit. Which results omission/deletion of entire outstanding advance in the audit report for the 2010-11 account of the university since inception of university up to 31.03.2010. In audit of subsequent year accounts, such less figure is carried forward in audit outstanding advance opening balance & will continue till rectification of advance position in the A.R. for the year 2010-11 account & conduct of audit for the year 2009-10 account. Due to taking O.B. as nil amount in advance position in the Audit report for the year 2010-11 account, the year wise break up of outstanding advance figure relating to the years prior to 2011-12 turn to negative balance since 2011-12 to onwards.

For the same reason as above, the outstanding advance for the year from 2011-12 to 2018-19 has been greater than the outstanding advance figure as on 31.03.2019. This type of discrepancy is not only observed in A.R. for the year 2018-19, it is also found in all A.R.s from 2011-12 to 2017-18.

Hence the position of outstanding advance as on 31.03.2019 shall be divided in two parts as follows:

1. Advance outstanding from 2011-12 to 2018-19 **Rs.86885183.00**
2. Advance outstanding prior to 2011-12 **(-) Rs.9416123.00**

Hence steps need to be taken by the local authority through Accounts section to prepare a list of outstanding advance position individual wise (advance holder wise) in respect of the outstanding advance of **Rs.86885183.00** by consolidating the advance figures from 2011-12 to 2018-19. Then to prepare another list of outstanding advance position individual wise (advance holder) in respect of the advance payments made during the years prior to 2011-12 but not adjusted by 31.03.2019. Then by clubbing both the statements, a consolidated one need to be prepared. This final statement with seal & signature of the local authority need to be produced before audit for necessary verification & may be incorporated in Audit report & then follow-up actions need to be initiated by the local authority for adjustment of same by vouchers/cash recovery as early as possible.

8.1. Advances outstanding out of the sanction made during the financial year 2018-19. (Memo No-73/22.10.2019 Pages- 138 to 147)

During the financial year -2018-19 a total sum of **Rs.28184859.00** was paid as advanced to staff, colleges, and other agencies/suppliers for different purposes. Out of the amount a sum of **Rs.4342059.00** only was adjusted during the financial year 2018-19 leaving the outstanding balance of advances of **Rs.23842800.00** for adjustment. The details of such outstanding advances which is available with Accounts

Section-II & furnished in Annexure-II of this E. Report has been verified in audit. local authority is suggested to adjust the same in time in order to get rid from the responsibility, as specified in Circular No.2221/FD. Dt.7.3.2002 of Govt. in Finance Department, Odisha. as to due for surcharge able during 2019-20.

The details of advance paid, adjusted and outstanding during the year-2018-19 is furnished in Annexure -II and uploaded.

THE DETAILS OF ADVANCE PAID AND ADJUSTED FOR THE FINANCIAL YEAR-2018-19

SI No	Name	Purpose	Adv. Vr. No.	Vr. No/Date	Adv Amt	Adj. Vr. No.	Date of Adj.	Amt. adj. by Vrs.	Amt recovere d. in cash	Total Adj.	CR NO.	Balance
1	Dushmanta Pradhan, SA	To meet expenditure towards conduct of +3 CBCS 2nd/4th Sem. Exam. 2018	130	19/05/2018	237000	92	28/2/2019	237000		237000		0
2	Ajaya Ku. Barik, SA	Payment of remuneration to QPS & Moderators in BPEd. & PGDCA Exam. 2018	134	21/05/2018	29600	150	30/06/2018	28900	700	29600	182476/21-6-18	0
3	Sunil Ku. Bhoi, JA	Purchase of general postage stamp	152	23/05/2018	100000	146(A)	18/1/2019	100000		100000		0
4	Rajendra Pr. Seth, A.R.(adm.)	Purchase of general postage stamp	154	23/05/2018	50000					0		50000
5	Ajaya Ku. Barik, SA	Payment of rem. To QPS for BHMS Exam.2018	37	8/6/2018	46000	1	1/8/2018	46000		46000		0
6	Dr. S.C. Patel, Dept. of Pol.Sc.	Z/V of +3 2nd Univ. Exam. 2018	52	11/6/2018	623920					0		623920
7	Dr. Priyabrata Gochhayat, Dept. of Math, SU	Z/V of +3 2nd Univ. Exam. 2018	52	11/6/2018	206474				9621	9621		196853
8	Ajaya Ku. Barik, SA	Payment of rem. To QPS for	77	18/06/2018	54600	143	29/07/2018	54600		54600		0

		M.Phil 1st Sem. Exam. 2018										
9	Ajaya Ku. Barik, SA	Payment of rem. To QPS for B.Sc. Nursing Exam.20 18	111	21/07/20 18	27800	215	31/08/20 18	27800		27800		0
10	Ashok Ku. Ratha, Adm. Officer, SU	Purchas e of Stationar y articles of Office	112	21/07/20 18	15000	96	29/09/20 18	12541	2459	15000	185488/3 -8-18	0
11	Ajaya Ku. Barik, SA	Payment of rem. To QPS for MBBS Part I &II Exam.20 18	118	24/07/20 18	26200	100	29/9/201 8	25417	783	26200	187581/ 11-9-18	0
12	Principal, Municipa l College, RKL	Z/V of +3 3rd sem.Exa m.2017	122	25/07/20 18	477990					0		477990
13	Principal, Dalmia College, Rajgang pur	Z/V of +3 3rd sem.Exa m.2017	123	25/07/20 18	248000					0		248000
14	Principal, Kuchinda College, Kuchinda	Z/V of +3 3rd sem.Exa m.2017	124	25/07/20 18	450110					0		450110
15	Principal, B.B. College, Rairakho l	Z/V of +3 3rd sem.Exa m.2017	125	25/07/20 18	223540					0		223540
16	Dr. Rohit Ku. Mishra, Dept. of MBA, SU	Z/V of +3 3rd sem.Exa m.2017	126	25/07/20 18	595700					0		595700
17	Dr. N.K. Behera, School of Chemistr y, SU	Z/V of +3 3rd sem.Exa m.2017	127	25/07/20 18	1103100					0		1103100
18	Mr. Sudhir Minz, Dept. of Physics, SU	Z/V of +3 1st Univ. (Back) Exam. 2018	96	9/8/2018	310645					0		310645
19	Sunil Kumar Bhoi, JA	Hire Charges of vehicle for distributi	162	20/08/20 18	18000					0		18000

		on of question paper										
20	Rajendra Kumar Naik	Hire Charges of vehicle for distribution of question paper	162	20/08/2018	17000					0		17000
21	Bijaya Kumar Biswal	Hire Charges of vehicle for distribution of question paper	162	20/08/2018	16000					0		16000
22	Jayanarayan Badi	Hire Charges of vehicle for distribution of question paper	162	20/08/2018	16000					0		16000
23	Gangadhar Badgayan, SA	Hire Charges of vehicle for distribution of question paper	162	20/08/2018	15000					0		15000
24	Harihar Singh, Sr. Recorder	Hire Charges of vehicle for distribution of question paper	162	20/08/2018	18000					0		18000
25	Srinivas Puala, Asst. Librarian, SU	Celebration of Gangadhar Meher Jayanti 2018	166	21/08/2018	67000					0		67000
26	Rajendra Pr. Seth, A.R.(Adm.)	Obtaining fitness of Univ. Bus	4	1/9/2018	20000					0		20000
27	Ajaya Ku. Barik, SA	Rem. To QPS for BAMS Exam.2018	15	4/9/2018	42000	98	29/09/2018	42000		42000		0
28	Ajaya Ku. Barik, SA	Rem. To QPS for P.G. 1st	74	24/09/2018	226100	192	28/11/2018	225847	253	226100	189929/13-10-18	0

		& 3rd Sem. Exam. 2018										
29	Principal, Dr.P.M.I. A.S.E, SBP	Conduct of Central Valuation of B.Ed. 2nd Yr Exam.20 18	22	1/10/2018	138430					0		138430
30	Prof. Surya Nr. Nayak, COE	Confidential Exp.	44	6/10/2018	2000000	112	21/12/2018	1991467	8533	2000000	188043/15-11-18	0
31	Principal, Ispat College, RKL	Z/V of +3 1st Sem. Exam.20 17	100	13/10/2018	641140					0		641140
32	Principal, Govt. College, SNG	Z/V of +3 1st Sem. Exam.20 17	100	13/10/2018	327580					0		327580
33	Principal, Deogarh College, Deogarh	Z/V of +3 1st Sem. Exam.20 17	100	13/10/2018	174890					0		174890
34	Principal, Sonapur College, Sonapur	Z/V of +3 1st Sem. Exam.20 17	100	13/10/2018	517670					0		517670
35	Dr. N. Baral, Zone Supervisor, P.G.Dept . of Computer Sc., SU	Z/V of +3 1st Sem. Exam.20 17	100	13/10/2018	552930					0		552930
36	Dr. S.N.Pradhan, Zone Supervisor, P.G.Dept . of Life Sc., SU	Z/V of +3 1st Sem. Exam.20 17	100	13/10/2018	875460					0		875460
37	Sunil Ku. Bhoi, JA	Purchase of postage stamp	130	30/10/2018	100000					0		100000
38	Ajaya Ku. Barik, SA	Payment of remuneration to QPS	5	1/11/2018	50400	91	15/12/2018	50400		50400		0
39	Principal, Kuchinda College, Kuchinda	To Conduct of coaching camp for	44	8/11/2018	88000					0		88000

		AIU Aquatics/ Swimming (M&W) Championship									
40	Principal, Khariar(Auto) College, Khariar	Conduct of AIU Athletics (M&W) Championship 2018-19	45	8/11/2018	188000				0		188000
41	Principal, Municipal College, RKL	Conduct of Selection trial-cum-coaching camp prior to EZIU & IZIU and participation in EZIU & IZIU Hockey(W) tournament 2018	68	12/11/2018	308000				0		308000
42	Principal, H.K. Ray Mahavidyalaya, RKL	Conduct of Inter College Kabadi(M) Tournament Selection-cum-coaching camp for Kabadi(M) & Participation in EZIU Kabadi(M) 2018	69	12/11/2018	175000				0		175000
43	Chairman, P.G. Council, S.U.(Ashok Ku.Dash)	Conduct of I/C Badminton (M&W) selection trial-cum-coaching camp & participation of badminton (M&W) in EZIU 2018-19	71	12/11/2018	128000				0		128000
44	Principal, Govt.(Auto.) College,	Conduct of I/C Kabadi(W)	72	12/11/2018	121000				0		121000

	RKL	coaching camp prior to EZIU Kabadi(W) tournament & participation in University coaching									
45	Chairman, P.G. Council, S.U.(Ashok Ku.Dash)	Conduct of I/C football(M) Gr.A & B Selection trial-cum-coaching camp & participation in University Football(M) 2018-19	73	12/11/2018	559000				0		559000
46	Principal, S.D. Women's College, Rajgangpur	Conduct of I/C Khokho(W) Selection & coaching camp in Khokho (W) & participation in EZIU Khokho 2018-19	74	12/11/2018	104000				0		104000
47	Ajaya Ku. Barik, SA	Payment of remuneration to QPS & Moderators 2018	75	12/11/2018	8400	89	15/12/2018	8400	8400		0
48	Ajaya Ku. Barik, SA	Payment of remuneration to QPS for B.Ed. Exam.2019	79	12/11/2018	14400	90	15/12/2018	14400	14400		0
49	Principal, Municipal College, RKL	Conduct of I/C Hockey(M) tournament 2018-19	149	12/11/2018	422000				0		422000
50	Principal,	Conduct	150	12/11/20	33000				0		33000

	V.P. College, Duduka	of Selection trial-cum-coaching camp Archery (M&W) & participation in Alliu Archery Championship 2018-19		18								
51	Principal, Vedic College of +3 Science & Commerce, Sason	Conduct of I/C Volleyball (M) coaching camp prior to EZIU Volleyball (M) Tournament 2018-19	151	12/11/2018	156000					0		156000
52	Principal, Municipal College, RKL	Conduct of I/C Chess (M&W) tournament coaching camp & for participation in EZIU Chess (M&W) Championship 2018-19	152	12/11/2018	58000					0		58000
53	Principal, Municipal College, RKL	Conduct of coaching camp & participation in Alliu Judo (M&W) tournament 2018-19	153	12/11/2018	90000					0		90000
54	Principal, Dalmia College, Rajgangpur	Conduct of I/C Khokho (M) Tournament Selection-cum-coaching camp for participation in EZ	154	12/11/2018	98000					0		98000

		Khokho(M) 2018-19									
55	Principal, Municipal College, RKL	Selection trial-cum-coaching camp of Boxing (M&W) and participation in All India Boxing (M&W) Tournament 2018-19	155	12/11/2018	90000					0	90000
56	Principal, L.N. College, Jharsuguda	Participation in EZIU Football (W) Tournament 2018-19	170	20/11/2018	95000					0	95000
57	Secretary, Sports Council, (Malaya Mahanand)	Conduct of EZIU Football (M) Tournament 2018-19	171	20/11/2018	250000					0	250000
58	Sunil Ku. Bhoi, JA	Payment of Rem. to QPS	187	26/11/2018	433000					0	433000
59	Chairman, P.G. Council, SU(Ashok Dash)	Conducting the I/C Cricket (M) Tournament 2018-19 Gr-A	42	6/12/2018	352000					0	352000
60	Principal, Neelasaila Mahavidyalaya, RKL	Conduct of I/C Cricket tournament Gr-B 2018-19	43	6/12/2018	81000					0	81000
61	Principal, Kuchinda College, Kuchinda	Conduct of I/C Cricket (M) tournament Gr-C 2018-19	44	7/12/2018	81000					0	81000
62	Principal, Vikash Deg. College, Bargarh	Conduct of I/C Cricket (M) Tournament 2018-19 GR-D	45	7/12/2018	81000					0	81000

63	Ajaya Ku. Sahu, Asst. librarian, SU	Installation of Stall at 21st Sambalpur Pustakmela	113	22/12/2018	16500					0	16500
64	Sunil Ku. Bhoi, JA	Hire Charges vehicle	114	22/12/2018	27000					0	27000
65	Rajendra Ku. Naik	Hire Charges vehicle	114	22/12/2018	25500					0	25500
66	Bijaya Ku. Biswal	Hire Charges vehicle	114	22/12/2018	24000					0	24000
67	Jayanarayan Badi	Hire Charges vehicle	114	22/12/2018	24000					0	24000
68	Gangadhar Badgayan	Hire Charges vehicle	114	22/12/2018	22500					0	22500
69	Harihar Singh	Hire Charges vehicle	114	22/12/2018	27000					0	27000
70	Dr. Bulu Maharana, Cultural Co-ordinator, Youth Festival	Expenses of youth festivals	123	22/12/2018	500000					0	500000
71	Principal, Ispat College, RKL	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	652900					0	652900
72	Principal, Sonapur College, Sonapur	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	523600					0	523600
73	Principal, Panchayat College, Dharamgarh	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	234360					0	234360
74	Principal, T.F. College, Bargarh	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	272480					0	272480
75	Principal, Govt. College, Sundargarh	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	280240					0	280240
76	Dr. D.K. Mahalik, Dept. of MBA, SU	Z/V of +3 2nd Sem. Exam.2018	120	22/12/2018	654800					0	654800

		18										
77	Malaya Mahanand, Dept. of Env.Sc., SU	Z/V of +3 2nd Sem. Exam.20 18	120	22/12/20 18	1174960					0		1174960
78	Principal, Rourkela College, RKL	Z/V of +3 4th Sem. Exam.20 18	121	22/12/20 18	459400					0		459400
79	Principal, Women's College, Bargarh	Z/V of +3 4th Sem. Exam.20 18	121	22/12/20 18	406300					0		406300
80	Principal, Khariar College, Khariar	Z/V of +3 4th Sem. Exam.20 18	121	22/12/20 18	288060					0		288060
81	Principal, Loisingha College, Loisingha	Z/V of +3 4th Sem. Exam.20 18	121	22/12/20 18	339480					0		339480
82	Principal, L.N. College, Jharsuguda	Z/V of +3 4th Sem. Exam.20 18	121	22/12/20 18	319100					0		319100
83	Dr. Iswar Baitharu, Env. Sc., SU	Z/V of +3 4th Sem. Exam.20 18	121	22/12/20 18	573000					0		573000
84	Dr. Sukamani Meher, Odia Dept, SU	Z/V of +3 4th Sem. Exam.20 18	121	22/12/20 18	1198720					0		1198720
85	Ashok Kumar Panda, SO	Preparation of Academic Robes for 29th Convocation	37	4/1/2019	100000	395	30/3/2019	98000	2000	100000	194016/19-2-19	0
86	Ashok Kumar Panda, SO	Expenditure of 29th Convocation & printing charges etc..	38	4/1/2019	165000	396	30.3.2019	152025	12975	165000	194064/2 1.2.19	0
87	Ashok Kumar Panda, SO	Expenditure for Foundation Day 2019	39	4/1/2019	136500	397	30.3.2019	109113	27387	136500	194065/2 1.2.19	0
88	Ajaya Kumar Barik, SA	Rem. to QPS of BJMC Exam.20 19	42	4/1/2019	22800	201	31/1/2019	22800		22800		0
89	Ajaya	Rem. to	43	4/1/2019	36800	91	28/2/2019	36800		36800		0

	Kumar Barik, SA	QPS of MBBS Exam.20 19					9					
90	Chitta Ranjan Tripathy, Manager Guest House, SU	Arrange ment of Lunch for Convoca tion & Foundati on Day 2019	46	4/1/2019	82500	203	31/1/2019	82500		82500		0
91	Secretary, Sports Council, SU	Conduct of Participat ion in Alliu Fencing (M&W) Champio nship 2018	94	7/1/2019	60000					0		60000
92	Dr. Arun Kumar Tripathy, Reader, Dept. of Math, SU	Purchas e of postage stamp	178	29/1/2019	2000					0		2000
93	Principal, Anchalik Deg. Mahavid yalaya, Sindhol	For Taekwon do(M) Champio nship 2018-19	29	6/2/2019	15000					0		15000
94	Ajaya Kumar Barik, SA	Payment of remuner ation to QPS for P.G. II & IV Sem. Exam. 2019	68	19/2/2019	252400	394	30/3/2019	247500	4900	252400	194923/ 29-3-19	0
95	Dushma nta Pradhan, SA	Payment of remuner ation to QPS for +3 Final Univ. Exam.20 19	69	19/2/2019	108000					0		108000
96	Dushma nta Pradhan, SA	Payment of remuner ation to QPS for +3 CBCS 2nd/4th & 6th Sem. Exam.20 19	70	19/2/2019	402000					0		402000
97	Dushma nta Pradhan,	Payment of remuner	71	19/2/2019	138000					0		138000

	SA	ation to QPS for +3 2nd Univ. Exam.20 19										
98	Dushmanta Pradhan, SA	Payment of remuneration to QPS for +3 1st Univ. Exam.20 19	72	19/2/2019	102000					0		102000
99	Dr. S.N. Pradhan, Z/S, School of Life Sc. SU	Z/V of +3 1st Sem. Under CBCS Exam.20 19	88	22/2/2019	142700					0		142700
100	Dr. P.K. Behera, Asst. Prof., Dept of History, SU	To Conduct of Archeology Exatevati on MA 4th Sem.2018	24	8/3/2019	100000	407	30/3/2019	98938		98938		1062
101	Dr. Biswajit Pradhan, Reader, Dept. of History	To Conduct practical course in Museology for 4th sem	25	8/3/2019	60000	407	30/3/2019	60000		60000		0
102	Surya Nr. Nayak, COE, SU	Confidential Exp.	41	11/3/2019	500000	401	30/3/2019	482322	17678	500000	188261/27-3-19	0
103	Principal, T.F. College, Bargarh	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(02)	26/3/2019	315770					0		315770
104	Principal, BPD Women's College, Sonapur	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(1)	26/3/2019	392600					0		392600
105	Principal, Panchayat College, Dharamgarh	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(03)	26/3/2019	197330					0		197330
106	Principal, L.N. College, Jharsuguda	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(04)	26/3/2019	351500					0		351500

107	Principal, Rourkela College, Rourkela	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(05)	26/3/2019	667500					0	667500
108	Dr. Ratikanta Kumbhar, Dept. of Economics, SU	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(06)	26/3/2019	429460					0	429460
109	Dr. Malaya Ran Mahanand, Dept. of Env Sc., SU	Z/V of +3 5th Sem. Exam. Under CBCS 2018	119(07)	26/3/2019	447100					0	447100
110	Dr. S.K. Pattanayak, HOD, Dept. of Env. Sc., SU	To meet Day-to-day postal Exp.	142	29/3/2019	3000					0	3000
111	Principal, L.R. Law College, SBP	To defray exp. towards purchase of books for LLB & BBA (LBCH) programmes separately.	284	30/3/2019	100000					0	100000
112	Principal, Dr. PMIASE, SBP	Conduct of central valuation of B.Ed. Exam.2018	447	30/3/2019	137920					0	137920
		TOTAL			28184859		4254770	87289	4342059		23842800

8.2. Pendency of outstanding advances for more than a year (Memo No-72/22.10.2019 Page-125 to 137)

It is seen from the advance outstanding list produced by the local authority and verified in audit that a total sum of Rs.15999771.00 is still outstanding out of the advances paid during the financial year 2017-18 for adjustment by 31.3.2019.

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

The advances outstanding for the year 2017-18 have been sanctioned mostly in favour of Principals of different colleges by designation, not by names. Names of the Principals i.e. the advance holders are not available in the sanction orders, Cash books & Advance Ledger of the University. In absence of names of the advance holders (Principals), the advances lying outstanding for more than one year were surcharged against the sanctioning authorities i.e. Prof. Chittaranjan Tripathy, Ex-Vice-Chancellor, Dr.Doda Venkata Swamy, IAS Ex-Vice-Chancellor, Prof. Deepak Kumar Behera, Vice-Chancellor, Dr.Soorya Thankappan, IPS Ex-Registrar, Dr.Sanjat Kumar Sahu, Registrar and Sri.Narendra Meher, Ex-COF.

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

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

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

The details of such unadjusted advances by 31.03.2019 of Rs.15999771.00 person wise is furnished below as per circular nos.- 15179/DLFA, dt.28.09.2013 & 22211F, dt.08.03.2002 of the Govt. in Finance Department.

PENDENCY OF OUTSTANDING ADVANCE FOR MORE THAN A YEAR i.e. FOR THE YEAR-2017-18												
Sl No	Name	Purpose	Adv. Vr. No.	Date of Adv	Adv Amt	Adj. Vr. No.	Date of Adj.	Amt. adj. by Vrs.	Amt ref. in cash	Total Adj.	CR NO.	Balance
1	Panchayat College, BGH	Z/V of +3 2nd Univ. Exam.20 17	14	03.5.2017	453200					0		453200
2	Attabira College, Attabira	Z/V of +3 2nd Univ. Exam.20 17	14	03.05.2017	465000					0		465000
3	Khariar (Auto.) College, Khariar	Z/V of +3 2nd Univ. Exam.20 17	14	03.05.2017	257000					0		257000
4	Jawaharlal College, Patnagarh	Z/V of +3 2nd Univ. Exam.20 17	14	03.05.2017	326800					0		326800
5	Ispat(Auto) College, RKL	Z/V of +3 2nd Univ. Exam.20 17	14	03.05.2017	612400					0		612400
6	Govt. College, SNG	Z/V of +3 2nd Univ. Exam.20 17	14	03.05.2017	333200					0		333200
7	Kuchinda College, Kuchinda	Z/V of +3 2nd Univ. Exam.20 17	14	03.05.2017	184600					0		184600
8	Dalmia College, Rajgangpur	Z/V of +3 2nd Univ. Exam.20 17	14	03.05.2017	275000					0		275000
9	Dr. Zasmir Naik, Dept. of Physics, SU	Z/V of +3 2nd Univ. Exam.20 17	14	03.05.2017	816500					0		816500
10	Municipal College, RKL	Z/V of +3 1st Sem. Under	92	18.05.2017	667500					0		667500

		CBCS System Exam.20 16									
11	Attabira College, Attabira	Z/V of +3 1st Sem. Under CBCS System Exam.20 16	92	18.05.20 17	161500			24598	24598	176206/ 13-12-17	136902
12	Panchayat College, BGH	Z/V of +3 1st Sem. Under CBCS System Exam.20 16	92	18.05.20 17	392600				0		392600
13	B.B. College, Rairakhol	Z/V of +3 1st Sem. Under CBCS System Exam.20 16	92	18.05.20 17	181700				0		181700
14	Kuchinda College, Kuchinda	Z/V of +3 1st Sem. Under CBCS System Exam.20 16	92	18.05.20 17	138500				0		138500
15	Govt. Ayurvedic College, Balangir	Z/V of +3 1st Sem. Under CBCS System Exam.20 16	92	18.05.20 17	208700				0		208700
16	Panchayat College, Dharamgarh	Z/V of +3 1st Sem. Under CBCS System Exam.20 16	92	18.05.20 17	168300			20753	20753	pg.no.34/ 9-8-17	147547
17	Dalmia College, Rajgangpur	Z/V of +3 1st Sem. Under CBCS System Exam.20 16	92	18.05.20 17	178300				0		178300
18	Anchal College, Padampur	Z/V of +3 1st Sem. Under CBCS System Exam.20 16	92	18.05.20 17	97100				0		97100
19	Dr. S.P. Mishra, Prof. School of Life Sc., SU	Exp. Incurred towards NCTE visiting team for	114	20.05.20 17	40000				0		40000

		3 years integrate d B.Ed., M.Ed. Program										
20	Dr. S.N. Sahu, School of Chemistry, SU	Z/V of +3 1st(Back) Univ.Exam.2017	74	13.06.2017	1120400					0		1120400
21	Dr.R.K. Kumbhar, Dept. of Economics	Z/V of +3 Final Univ. Exam.2017	91	19.06.2017	43925					0		43925
22	Ispat(Auto.) College, RKL	Z/V of +3 2nd Univ. Exam.2017	100	22.06.2017	286230					0		286230
23	Govt. College, Sundargarh	Z/V of +3 2nd Univ. Exam.2017	100	22.06.2017	37288					0		37288
24	Khariar(Auto.) College, Khariar	Z/V of +3 2nd Univ. Exam.2017	100	22.06.2017	10000					0		10000
25	Panchayat College, Bargarh	Additional Advance of Z/V of +3 Exam.2017	104	21.07.2017	77000					0		77000
26	Kuchinda College, Kuchinda	Additional Advance of Z/V of +3 Exam.2017	104	21.07.2017	22816					0		22816
27	Attabira College, Attabira	Z/V of +3 2nd Univ. Exam.2017	108	19.8.2017	54810					0		54810
28	Subrat Ku. Pradhan, SO	For arrangement of refereshment for senate meeting	136	24.08.2017	10000					0		10000
29	Kesinga Mahavidyalaya, Kesinga	Conduct of I/C Coaching camp and participation in Volleyball I(M) Tournament	6	04.09.2017	156000					0		156000

		ent 2017-8										
30	Barpali College, Barpali	Conduct of I/C Selection -Trial- cum-coa ching camp & participat ion in AI Aquatic/ Swimmin g(M&W) Champio nship 2017-18	48	08.09.20 17	80000				0		80000	
31	Municipa l College, RKL	Conduct of I/C Selection -Trial- cum-coa ching camp & participat ion in EZIU Badmint on(M&W) Tournam ent 2017-18	49	08.09.20 17	134000			1884	1884	178867/ 28-3-18	132116	
32	Municipa l College, RKL	I/C Coachin g camp & participat ion in EZIU Hockey(M) Tournam ent 2017-18	50	08.09.20 17	188000			9208	9208	178869/ 28-3-18	178792	
33	Principal, Dr.PMIA SE, SBP	Central Valuation of 2nd Year B.Ed. Exam.20 17	104	15.09.20 17	123480				0		123480	
34	Principal, Municipa l College, RKL	Coachin g camp and participat ion in AI Judo (M&W) Tournam ent 2017-18	84	25.10.20 17	90000	156	29-7-201 08	89416	134	89550	178870/ 28-3-18	450
35	Principal, Municipa l College, RKL	Selection and participat ion in All Boxing(85	25.10.20 17	91000				0		91000	

		M&W) Tournam ent 2017-18									
36	Principal, Govt. Women's College, SBP	Z/V of +3 2nd Sem. Exam.20 17 under CBCS System	100	25.10.20 17	80720				0		80720
37	Principal, L.N. College, Jharsugu da	Z/V of +3 2nd Sem. Exam.20 17 under CBCS System	100	25.10.20 17	212500				0		212500
38	Principal, Municipa l College, RKL	Z/V of +3 2nd Sem. Exam.20 17 under CBCS System	100	25.10.20 17	954200				0		954200
39	Principal, Women's College, BGH	Z/V of +3 2nd Sem. Exam.20 17 under CBCS System	100	25.10.20 17	340000			110186	110186	pg.no.17/ 9-4-18	229814
40	Principal, Deogarh College, Deogarh	Z/V of +3 2nd Sem. Exam.20 17 under CBCS System	100	25.10.20 17	207300			40928	40928	pg.no.21/ 11-6-18	166372
41	Principal, Sonepur College, Sonepur	Z/V of +3 2nd Sem. Exam.20 17 under CBCS System	100	25.10.20 17	106800				0		106800
42	Principal, Govt.(Au to.) College, Bhawani patna	Z/V of +3 2nd Sem. Exam.20 17 under CBCS System	119	27.10.20 17	194300				0		194300
43	Principal, Anchal College, Padamp ur	Z/V of +3 2nd Sem. Exam.20 17 under CBCS System	100	25.10.20 17	250100			115849	115849	pg.no.17/ 9-4-18	134251
44	Principal, Loisingh a College, Loisingh a	Z/V of +3 2nd Sem. Exam.20 17 under CBCS	100	25.10.20 17	128800				0		128800

		System										
45	Dr. R.N. Mahaling, School of Chemistry, SU	Z/V of +3 2nd Sem. Exam.20 17 under CBCS System	100	25.10.20 17	925950					0		925950
46	Principal, Kuchinda College, Kuchinda	Participation in AllIU Atheletic s(M&W) Championship 2017-18	102	27.10.20 17	188000					0		188000
47	Chairman, P.G. Council, SU	Conduct of I/C Football(M) Tournament (Gr.A) & participation in EZIU Football (M) Tournament 2017-18	117	23.11.20 17	292000					0		292000
48	Principal, Municipal College, RKL	Conduct of I/C Football(M) Tournament (Gr.B) 2017-18	118	23.11.20 17	117000			30200	30200		178865/ 28-3-18	86800
49	Chairman, P.G. Council, SU	Conduct of I/C Cricket(M) Tournament 2017-18	120	23.11.20 17	208000					0		208000
50	Principal, NSMV, RKL	Conduct of I/C Cricket(M) Tournament 2017-18	121	23.11.20 17	81000					0		81000
51	Principal, Barpali College, Barpali	Conduct of I/C Cricket(M) Tournament 2017-18	122	23.11.20 17	81000			1000	1000		178730/ 23-3-18	80000
52	Principal, Khariar(Auto) College, Khariar	Conduct of I/C Cricket(M) Tournament	123	23.11.20 17	81000			17860	17860		172295/ 19-1-18	63140

		2017-18										
53	Chairman, P.G. Council, SU	Conduct of coaching camp prior to IZIU Football(M) Tournament 2017-18	118	21.12.2017	159000				2696	2696	pg.no.28/7-8-18	156304
54	Principal, Dr. P.M.I.A. S.E, SBP	Central Valuation of B.Ed. Exam.2017	91	15.01.2018	123180					0		123180
55	Principal, V.P. College, Duduka	Conduct of Coaching Camp Archery(M&W) and participation in AIA championship 2017-18	18	03.02.2018	23000	153	6/30/2018	22638		22638		362
56	Sundermuni Seth, SO	Hire Charges of vehicle for distribution of Question papers	24	06.02.2018	45000					0		45000
57	Rajendra Ku. Naik, SA	Hire Charges of vehicle for distribution of Question papers	24	06.02.2018	42500					0		42500
58	Bijaya Ku. Biswal	Hire Charges of vehicle for distribution of Question papers	24	06.02.2018	40000					0		40000
59	Sunil Ku. Bhoi, JA	Hire Charges of vehicle for distribution of Question papers	24	06.02.2018	40000					0		40000

60	Gangadhar Badgayan, SA	Hire Charges of vehicle for distribution of Question papers	24	06.02.2018	37500				0	37500
61	Harihar Singh, Sr. Recorder	Hire Charges of vehicle for distribution of Question papers	24	06.02.2018	45000				0	45000
62	Secretary, Sports Council, SU	For Participation in All India Fencing (M&W) Championship 2017-18	122	19.02.2018	75000				0	75000
63	Dr.(Mrs.) Neena Thakur, Asst. Prof. & Director Excavation, P.G. Dept. of History, SU	Conduct of Archeological exploration and excavation for 2017-18	13	08.03.2018	20000	451	3/31/2018	18302	18302	1698
64	Dr. P.K. Behera, Asst. Prof. and teacher-in-charge, Archeology, P.G. Dept. of History	Conduct of Practical course in Archeology 2017-18	14	08.03.2018	35000	450	3/31/2018	33871	33871	1129
65	Principal, Municipal College, RKL	Hosting of EZIU Hockey(W) Tournament 2017-18	100	27.03.2018	140000				0	140000
66	Principal, Municipal College, RKL	Zonal Valuation of +3 Final Univ. Exam.2018	150	28.03.2018	739480				0	739480
67	Principal, Dalmia College, Rajgang	Zonal Valuation of +3 Final	150	28.03.2018	294730				0	294730

	pur	Univ. Exam.20 18									
68	Principal, Govt. College, SNG	Zonal Valuation of +3 Final Univ. Exam.20 18	150	28.03.20 18	262270				0		262270
69	Principal, Women's College, Bargarh	Zonal Valuation of +3 Final Univ. Exam.20 18	150	28.03.20 18	524320				0		524320
70	Principal, Sonapur College, Sonapur	Zonal Valuation of +3 Final Univ. Exam.20 18	150	28.03.20 18	369590				0		369590
71	Dr. Rajib Padhi (Zone Supervisor), Dept. of Physics, SU	Zonal Valuation of +3 Final Univ. Exam.20 18	150	28.03.20 18	645760			53555	53555	194709/20-3-19	592205
		TOTAL			16592849			164227	428851	593078	15999771

In response to the objection memo issued in this context, no reply was furnished by the local authority till the close of audit. As such **Rs.15999771.00** is suggested for recovery. Hence the following officials who sanctioned the advances but failed to adjust same in time are considered responsible for the amount, as apportioned among them in the table.

8.3 The details of advance adjusted during the year under audit which was paid prior to the year-2018-19.

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

THE DETAILS OF ADVANCE ADJUSTED PRIOR TO THE YEAR UNDER AUDIT											
SI No.	Name	Purpose	Payment of advance		Adjustment of Advance					Balance to be Adjusted	Year
			Adv. Paid	Vr no/Date of Advance	Adv. Adj.Vr.No /Date	Amt.adj. by Vrs.	Amt.ref. In cash	CR NO.	Total Adjustme nt		
1	principal women's college Bargarh	Refund of advance	340000	100/25.10 .17			110186		110186	229814	2017-18
2	Principal Anchal college Padampur	Refund of advance	250000	100/25.10 .17			115849		115849	134151	2017-18
4	pradeep kumar pradhan SA	Rem for evaluation of scripts	2400	31.03.15	80/27.4.1 8	1600	800	177418/2 9.01.18	2400	0	2014-15
5	Ajay kumar Barik SA	Rem to question setter	46200	20.03.18	81/27.4.1 8	41889	4311	179135/1 1.04.18	46200	0	2017-18
6	Principal	Zonal	10000	03.05.06	82/27.4.1	65662	8272	278595/0	73934	66	2006-07

	Ispat College Rourkela	valuation +3 exam 2006	30000	10.05.06	8			6.02.07			
			22000	15.05.06							
			12000	05.09.06							
			74000								
7	Principal degree college Subdega	Centre Exam	10800	07.01.16	83/27.4.18	10642			10642	158	2015-16
8	Principal women's college Dharamgarh	Centre Exam	18300	10.02.16	84/27.4.18	17514			17514	786	2015-16
9	Principal MKMD Mahavidyalaya Kalampur Kalahandi	Centre Exam	20500	07.01.16	85/27.4.18	17899			17899	2601	2015-16
10	Principal SD women's college Rajgangpur	Centre Exam	59912	p-40 may 10.05.16	86/4.5.18	54600	5312		59912	0	2016-17
11	Principal M Rampur college Rampur	Centre Exam	7550	08.03.13	99/18.5.18	7375			7375	175	2012-13
12	Principal Dr PMIASE Sambalpur	Centre Exam	5000	2006	100/18.5.18	4685			4685	315	2006-07
13	principal Municipal College Rourkela	BBA Exam-2014	6000	22.04.14	131/19.5.18	6000			6000	0	2014-15
14	Principal Deogarh College Deogarh	Zonal Valuation	207300	100/25.10.17	133/15.6.18	166372	40928	CBP-21	207300	0	2017-18
18	Ashok ku Barpanda SO	road permit for University buses	21000	27.06.16	80/18.06.18	12442	8558	179439/25.04.18	21000	0	2016-17
19	Principal Anchal college Padampur	Chess Tournament	27000	03.10.13	81/18.06.18	24022	2283	134705/08.12.15	26305	695	2013-14
20	Principal Barpali College	Inter college football tournament	96800	01.09.2008	82/18.06.18	96800			96800	0	2008-09
21	Principal Barpali College	Coaching trail of Volley ball	53000	17.09.11	83/18.06.18	42195	7061	115710/05.04.14	49256	3744	2011-12
22	Principal Barpali College	Inter college volley ball tournament	23000	12.09.12	84/18.06.18	17165	4835	133228/01.02.15	22000	1000	2012-13

23	Principal Barpali College	Inter University volley ball tournament	51500	12.09.12	85/18.06.18	41457	8937	133229/1.02.15	50394	1106	2012-13
24	Prncipal V.P college Duduka	Inter University Archery tournament	7330	2.12.2011	86/18.06.18	7330			7330	0	2011-12
25	Principal Surajnal college Rampella Rengali	Inter college (w) kabbadi match	61000	12.09.12	87/18.06.18	43503	17497	103241/2.5.03.13	61000	0	2012-13
26	Principal Attabira college Attabira	Inter college volley ball tournament	52000	09.11.10	148/30.06.18	45365	6143	70961/10.03.11	51508	492	2010-11
27	Sri sunil kumar bhoi JA	General postage expences	100000	13.06.17	149/30.06.18	100000			100000	0	2017-18
28	Principal H.K Ray Junior Mahavidy alaya RKL	(M) kabbadi Tournament	63500	14.09.12	151/30.06.18	54725	8775	170470/3.1.08.17	63500	0	2012-13
29	Chairman P.G Council Jyotivihar	M& W Chess Tournament	21500	08.10.12	152/30.06.18	20379	1121	103748/0.6.09.13	21500	0	2012-13
30	Prncipal V.P college Duduka	All India Archery Championship	23000	03.02.18	153/30.06.18	22638			22638	362	2017-18
31	Principal Surajnal college Rampella Rengali	Coaching camp on Swimming	20500	08.09.12	154/30.06.18	18262	2238	103241/2.5.03.13	20500	0	2012-13
32	Principal Municipal College RKL	Hockey (W) Tournament	183600	10.10.15	155/30.06.18	100021	82849	149267/2.2.03.16	182870	730	2015-16
33	Principal Municipal College RKL	East zone inter University football(w) Tourment	145500	08.01.16	51/10.07.18	139326	6174	149268/2.2.03.16	145500	0	2015-16
34	Principal Municipal College RKL	Badminton Tournament(w)	134000	08.09.17	52/10.07.18	132111	1889	178867/1.78867	134000	0	2017-18
35	Principal Barpali College	Volley ball(M) tournament	86000	17.09.13	53/10.07.18	77024	7108	115737/0.4.04.14	84132	1868	2013-14
36	Principal DAV (Auto)	Badminton Tournament	46500	03.11.14	54/10.07.18	44271	1169	156248/2.9.09.16	45440	1060	2014-15

	College Titilagarh	nt									
37	Principal Municipal College RKL	Hockey (W) Tournament	281000	13.01.18	55/10.07.18	268248	12752	178864/28.03.18	281000	0	2017-18
38	Bhuban kumar Naik type Supdnt.	Senate Election	15000	20.11.12	56/10.07.18	13287			13287	1713	2012-13
39	Sri panchana panigrahi Senior steno	Senate Election	15000	20.11.12	57/10.07.18	11905			11905	3095	2012-13
41	Principal Neelasaila College RKL	Inter college Cricket tournament	24500	01.10.13	144/29.07.18	108260	11820	119267/06.0314	134000	0	2013-14
			51000	04.09.13			13740	119269/06.08.14			2013-14
			58500	01.10.13			180	119268/06.08.14			2013-14
			134000	06.03.14			25740				2013-14
42	Principal Barpali College	Inter college Cricket tournament	44500	14.09.13	145/29.07.18	42420			42420	2080	2013-14
43	Principal Municipal College RKL	Inter college Cricket tournament	44000	14.09.13	146/29.07.18	42890	1110	119593/15.03.14	44000	0	2013-14
44	principal khariar College, K hariar	Inter college Cricket tournament	40500	14.09.13	147/29.07.18	22380	18056	103940/18.12.13	40436	64	2013-14
45	Principal L.N College Jhasuguda	University Exam	75000	21.06.05	148/29.07.18	80785	8955	32582/10.11.08	89740	260	2005-06
			15000	31.08.05							2005-06
46	Principal S.D Women's College Rajgangpur	East zone inter University Kabaddi(w) Tourment	35300	16.10.09	149/29.07.18	31237	4063	103240/25.03.13	35300	0	2009-10
47	Principal S.D Women's College Rajgangpur	East zone inter University Kabaddi(w) Tourment	11200	16.10.09	150/29.07.18	8311	2889	103240/25.03.13	11200	0	2009-10
48	Principal S.D Women's College Rajgangpur	Trail cum coaching camp in Kabbaddi	11900	16.10.09	151/29.07.18	8459	3441	103240/25.03.13	11900	0	2009-10
49	Principal Municipal College	Inter college Hockey	46000	08.09.17	152/29.07.18	342572	9208	178869/28.03.18	351780	2220	2017-18

	RKL	tourname nt	48000	08.02.18							2017-18
			94000								2017-18
			24000								2017-18
			142000								2017-18
			354000								
50	Principal Municipal College RKL	Inter college badminto n tourname nt	33000	14.09.12	153/29.07 .18	33000			33000	0	2012-13
51	Principal Municipal College RKL	Inter college Chess tourname nt	47000	15.09.17	254/29.07 .18	37310	9690	178866/2 8.03.18	47000	0	2017-18
52	Principal Attabira College RKL	Inter college Chess tourname nt	25000	15.11.10	155/29.07 .18	25000			25000	0	2010-11
53	Principal Municipal College RKL	Judo tourname nt	90000	25.10.17	156/29.07 .18	89416	134	178870/2 8.03.18	89550	450	2017-18
54	Sri Niranjan Mishra SA	Remunara tion to Examiner & coordinat or	10500	20.03.18	157/29.07 .18	10180	320	184030/1 2.07.18	10500	0	2017-18
55	Prof.Suda rshan Pujari zone Superviso r Women's college Brgh	Valuation of answer script	85000	26.06.05	2/01.08.1 8	128381	64558	291846	192939	161	2005-06
			50000	16.08.05					0		2005-06
56	Principal Municipal College RKL	Inter college Hockey tourname nt	106900	29.10.09	55/07.08. 18	104758	1670	52284/11. 12.09	106900	0	2009-10
							306	25954/05. 01.10			
							166	52955/00 5.01.10			
							2142				
57	Principal Women's College Bargarh	Inter college Khokho tourname nt	48000	23.08.10	56/08.08. 18	36141	11727	72210/20. 05.11	47868	132	2010-11
58	Principal Municipal College RKL	Inter college badminto n tourname nt	42500	16.09.13	57/08.08. 18	35308	7142	119592/1 5.03.14	42450	50	2013-14
59	Principal Attabira College Attabira	Inter University Swimming Tourname nt	18000	03.08.10	58/08.08. 18	17566	434	81425/02. 11.11	18000	0	2010-11

60	Principal Kesinga Mahavidyalaya Kesinga	Kabaddi Tournament	85000	23.09.15	59/08.08.18	84281			84281	719	2015-16
61	Principal Deogarh College Deogarh	Inter college Cricket tournament	46000	10.10.15	60/08.08.18	45750			45750	250	2015-16
62	Principal Neelasaila College RKL	Inter college Cricket tournament	51000	10.10.15	61/08.08.18	48760	2240	148969/10.03.16	51000	0	2015-16
63	Principal Khariar(Auto) College Khariar	Inter college Cricket tournament	139500	09.11.15	62/08.08.18	137099	2366	542106/01.02.16	139465	35	2015-16
64	Sri Ashok kumar Rath Administrative Officer	Repairing of University Bus	38729	10.11.17	84/08.08.18	18846	19883	175864/01.12.17	38729	0	2017-18
65	Principal Dalmia College, Rajgangpur	Khokho tournament	116000	.../07.11.17	167/21.08.18	92855	23145	172305/19.01.18	116000	0	2017-18
66	principal municipal College Rourkela	Badminton tournament	28000	.../06.09.10	168/21.08.18	24078	3922	65176/22.09.10	28000	0	2010-11
67	Principal Dalmia College, Rajgangpur	Kabaddi tournament	190000	.../28.10.17	169/21.08.18	142695	47305	172305/19.01.18	190000	0	2017-18
68	principal municipal College Rourkela	Hockey tournament	234100	.../10.10.15	170/28.01.18	229491	4609	149269/22.03.16	234100	0	2015-16
69	Dr. Debendra mahalik Reader MBA Deptt	University Exam	415000 27000 442000	.../6.06.14 .../16.08.14	214/31.08.18	360110	81890	176081/08.12.17	442000	0	2014-15
70	Sri Pradeep Kumar Mahakud SO	Road Tax University Bus	7200	.../09.09.17	63/12.09.18	7200			7200	0	2017-18
71	Sri Pradeep Kumar Mahakud SO	Road Tax University Bus	7200	.../07.11.17	64/12.09.18	7200			7200	0	2017-18
75	Principal Govt Womens College Sambalpu	Zonal Valuation	127000	.../04.08.03	97/29.09.18	106141	19546	243093/06.01.05	125687	1313	2003-04

76	Principal Dalmia College, Rajgangpur	Football Tournament of 2017-18	114000	.../15.09.17	99/29.09.18	82359	31641	172304/19.01.18 & 172305/01.09.18	114000	0	2017-18
77	Principal Municipal College Rourkela	Hockey Tournament 2014-15	239500	.../05.11.14	101/29.09.18	230397	9103	135399/26.03.18	239500	0	2014-15
78	Principal Municipal College Rourkela	Inter college Khokho tournament	66000	.../15.10.14	102/29.09.18	62425	3325	135401/26.03.15	65750	250	2014-15
79	Principal H.K Ray Degree Mahavidyalaya Rourkela	Kabaddi tournament	129000	.../23.11.17	103/29.09.18	97249	31751	178871/18.03.18	129000	0	2017-18
80	Principal Municipal College Rourkela	Khokho tournament	122000	.../07.11.17	104/29.09.18	118490	3510	178868/28.03.18	122000	0	2017-18
81	Principal Sonapur College Sonapur	Zonal valuation	75000	.../27.09.04	93/10.10.18	51792	20366	41344/03.06.09	72158	2842	2004-05
82	Principal Dalmia College, Rajgangpur	Inter University Kabaddi Tournament	55000	.../30.09.10	188/27.11.18	46960	7960	68093/20.12.10	54920	80	2010-11
83	Principal Womens College Bargarh	Conduct of Zonal valuation	100000	.../18.08.004	189/28.11.18	80684	18973	291845/29.11.2007	99657	343	2004-05
84	Principal Attabira College Attabira	Chess tournament	27000	.../08.09.11	190/28.11.18	24650	2350	87436/24.03.12	27000	0	2011-12
85	Sanjay Kumar Pattnaik Asso Prof. Env SC	Postal Advance	3000	.../28.03.18	191/28.11.18	3000			3000	0	2017-18
86	Principal Municipal College Rourkela	Inter College Cricket Tournament	28000	.../02.11.10	193/28.11.18	23212	4788	68128/20.12.10	28000	0	2010-11
87	Principal Deogarh College Deogarh	Inter College Cricket Tournament	26000	.../02.11.2010	194/28.11.18	24002	1998	62892/30.03.11	26000	0	2010-11
88	Principal National college Nuapada	Inter College Cricket Tournament	27000	.../02.11.10	195/28.11.18	23155	3845	62891/30.03.11	27000	0	2010-11
89	Principal Neelasail	Inter College	92000	.../02.11.10	196/28.11.18	74375	17625	69719/11.02.11,697	92000	0	2010-11

	a	Cricket						20/11.02.			
	College	Tourname						11,69721/			
	RKL	nt						11.02.11			
90	Prof. Sudarshan Pujari Principal Women's College Bargarh	Zonal valuation centre	220000	.../07.12.2005	127/31.12.18	210600	9400		220000	0	2005-06
91	Sri Rajendra Prasad Seth A.R (Adm)	Postage Stamp	50000	.../21.07.16	127(A)/16.01.19	50000			50000	0	2016-17
92	Principals Sonepur College	Zonal Valuation	200609	.../12.08.14	202/31.01.19	191276	8500		199776	833	2014-15
93	Dr. Pratap chandra Tripathy Associate Prof.	Zonal Valuation	330000	.../18.05.13	94/28.02.19	235593	94407		330000	0	2013-14
94	Helen Lakra ACOE	Distribution of Blank books	25000	.../20.02.18	141/29.03.19	25000			25000	0	2017-18
95	Dr. Debendra Kumar Mahalik Zone Supervisor		877500	.../10.05.17	398/30.03.19	786120	91380	172984/10.10.18	877500	0	2017-18
96	Ashok kumar Panda S.O	Preparation of incumbency Board	5000	.../14.07.12	399/30.03.19	5000			5000	0	2012-13
97	Dr. Debendra Kumar Mahalik Zone Supervisor	Zonal Valuation	735000	.../11.05.15	400/31.03.19	536760	198240	188099/07.12.18(Rs.90462)	735000	0	2015-16
98	Dr. Banerjee Behera	Zonal Valuation	835000	.../24.05.16 & 21.10.16	402/30.03.19	700926	134074	174111/31.10.17(130822)	835000	0	2016-17
99	Ashok kumar Panda S.O	Preparation of incumbency Board	5000	.../27.07.12	405/30.03.19	5000			5000	0	2012-13
100	Principal Municipal college Rourkela	Hockey Tournament	20000	.../14.03.15	500/30.03.19	20000			20000	0	2014-15
		TOTAL	9873430			7944619	1532798		9477417	396013	

8.4 Maintenance Outstanding Advance Ledger:

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

Suggestion & comments on Advance.

It is revealed from University Audit Reports & Cash book that huge amount of advances amounting to more than 7.35 crores are outstanding

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

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

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI NARENDRA MEHER	EX-COF	Now Treasury Officer at Nuapada Dist-Nuapada	4589768
2	PROF. CHITTA RANJAN TRIPATHY	VICE- CHANCELLOR	NOW VICE-CHANCELLOR AT BPUT, ROURKELA. DIST-SUNDARGARH.	2800596
3	DR.DODA VENKATA SWAMY, IAS	EX-VICE-CHANCELLOR	Development Commissioner,JS Level,Special Economics Zone, Cochin Kerala.	956624
4	PROF. DEEPAK KUMAR BEHERA	VICE- CHANCELLOR	SAMBALPUR UNIVERSITY	842548
5	DR.SOORYA THANKAPPAN,IPS	EX-REGISTRAR	I.G.Police Vigilance, Cuttack Odisha	936024
6	DR SATYA NARAYAN SAHU	PROFESSOR,DEPTT.OF CHEMISTRY	SAMBALPUR UNIVERSITY	560200
7	DR.RAM NARESH MAHALING	PROFESSOR,DEPTT.OF CHEMISTRY	SAMBALPUR UNIVERSITY	462975
8	PROF.BISWAJIT SATHPATHY	CHAIRMAN PG COUNCIL PROF.DEPTT. OF MBA	SAMBALPUR UNIVERSITY	328152
9	SRI BIJAY KUMAR BISWAL	SR.ASST.	SAMBALPUR UNIVERSITY	20000
10	SRI SUNIL KUMAR BHOI	JR.ASST.	SAMBALPUR UNIVERSITY	20000
11	SRI GANGADHAR BADGYAN	SR.ASST.	SAMBALPUR UNIVERSITY	18750
12	SRI HARIHAR SINGH	SENIOR RECORDER	SAMBALPUR UNIVERSITY	22500
13	DR. Mrs.NEENA THAKUR	PROFESSOR,DEPTT.OF HISTORY	SAMBALPUR UNIVERSITY	1698
14	DR.PRADEEP KUMAR BEHERA	ASST. PROFESSOR,DEPTT.OF HISTORY	SAMBALPUR UNIVERSITY	1129
15	DR.RAJIB PADHI	PROFESSOR,DEPTT.OF PHYSICS	SAMBALPUR UNIVERSITY	296102
16	DR.SANJAT KUMAR SAHU	REGISTRAR	SAMBALPUR UNIVERSITY	3643743
17	SRI SATYENDRA PRAKASH MISHRA	PROFESSOR OF LIFE SCIENCE	SAMBALPUR UNIVERSITY	20000
18	DR ZASMIR NAIK	PROFESSOR,DEPTT.OF PHYSICS	SAMBALPUR UNIVERSITY	408250
19	DR.RATHI KANTA	PROFESSOR,DEPTT.OF	SAMBALPUR	21962

	KUMBHAR	ECONOMICS	UNIVERSITY	
20	SRI SUBRAT KUMAR PRADHAN	SECTION OFFICER	SAMBALPUR UNIVERSITY	5000
21	SRI SUNDARMANI SETH	SECTION OFFICER	SAMBALPUR UNIVERSITY	22500
22	SRI RAJENDRA KUMAR NAIK	SR.ASST.	SAMBALPUR UNIVERSITY	21250

PARA: 9 GRANTS
SAMBALPUR UNIVERSITY - 2018-2019

Sno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	29214256.25	745784578.00	774998834.25	708529368.00	31-03-2019	66469466.25	
	GRAND TOTAL	29214256.25	745784578.00	774998834.25	708529368.00		66469466.25	

Comments :

It would be found from the above computation that the pace of utilization of grants is absolutely tardy, in comparison with the volume of grants received during the fiscal 2018-19. A huge amount is still found unspent at the end of the financial year 2018-19 i.e. as on 31.03.2019. The local authority is however advised to take all the tangible steps to utilize the above unspent balance of Govt. grants as early as possible for the purpose for which the same have been sanctioned subject to after obtaining fresh approval from the government, and other sanctioning authorities wherever necessary, and compliance reported to audit.

Non-maintenance of record on utilization of Grants

The grant-in-aid register as prescribed vide para-11(i) of O.U.A.Procedure-1987 has been maintained by the University in Form No.1, which depicts the receipts of grants only. But no such a register has been yet opened and operated with up-dated information in order to achieve a clear picture of the utilization of grants and balance thereof. As such in absence of maintenance of supporting register on utilization of grants the position of unspent balance of grants as on 31.3.2019 could not be ascertained properly, however a major attempt has been taken to work out the position basing upon the figures as could be ascertained from references furnished in various records and registers of the University, and data incorporated in last audit report for the year 2017-18 and furnished the same in grant position.

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

STATEMENT-'A'

Details of Grants received during the Year 2018-2019

ANNEXURE-'A'(Vide Para -9 of the Audit Report.) Details of Grants Received during the Year 2018-2019				
SL NO	Purpose of receipts	Sanctioned Order No./dt.	Budgetary Head of Account	Amount in Rupees
1	2	3	4	5
I	NON-PLAN REVENUE			
A	BLOCK GRANT			
1	Demand No-921 1st Instalment of Block Grant towards Salary.	NO-HE-FEIA-PLAN-0011-2016. No-16738/HE Date.06.06.2018	A-1	152475000
2	Demand No-918 1st Instalment of Block Grant towards Non-Salary.	NO-HE-FEIA-PLAN-0011-2016. No-16738/HE Date.06.06.2018	A-1	1637500
3	Demand No-921 Sanction of Block Grant towards Payment of Pensionary benefit to the employees of Sambalpur University.	Sanction No-201810838613 Date-20.09.2018 HE-FEIA-CASE-0001-2016, Issue No-26475/HE Date.20.09.2018	A-1	30000000

4	Demand No-921 2nd & 3rd Instalment of Block Grant-2018-19 (Salary)	Sanction Order No-2018115870801 Date-13.12.2018 F.NO-HE-FEIA-PLAN-001 1-2016-Issue No-34149/HE Date.13.12.2018.	A-1	284950000
5	Demand No-918 (Non-Salary) 2nd & 3rd Instalment of Block Grant-2018-19.	Sanction Order No-201811587580 Date-13.12.2018 F.NO-HE-FEIA-PLAN-001 1-2016-Issue No-34144/HE Date.13.12.2018.	A-1	3275000
6	Demand No-921 4th Instalment of Block Grant-2018-19(Salary)	Sanction Order No-201812145518 Date-22.02.2019 F.No-HE-FEIA-PLAN-001 1-2016 Issue No-4674/HE Date-23.02.2019	A-1	142475000
7	Demand No-918 4th Instalment of Block Grant-2018-19(Non-Salary)	Sanction Order No-201812151817 Date-22.02.2019 F.No-HE-FEIA-PLAN-001 1-2016 Issue No-4680/HE Date-23.02.2019	A-1	1637500
			TOTAL	616450000
II	NON-PLAN CAPITAL			
F	State Govt. grant for Resourse Dev. Etc.		F	0
			TOTAL	0
III	PLAN-REVENUE			
G	Salary of Plan post		G	0
			TOTAL	0
H	UGC Grants			
1	UGC JRF in Science Humanities & Social Sciences-2018-19	No-F.17-148/1998(SA-1) Date-21.08.2018	H-2-a	5298104
2	Prof.B.K.Mishra, Deptt. Of Chemistry, S.U.	F.No-18-1 (58) 2014 (BSR) Date-19.06.2018	H-2-b	286000
3	UGC-BSR Research Start-up-grant	No.F.30-398/2017 (BSR) Date-10/2017	H-3	800000
4	Research Grant for Specific purpose	F.No.37-330/2009(SR) Date.23.10.2018	H-3	1327
5	DRS Economics	F.No.5-63/2013 (SAP-III) Date.27.06.2018	H-4-c	121457
6	DRS Economics	F.No.5-63/2013 (SAP-III) Date.09.03.2018	H-4-c	384614
7	UGC-Faculty Recharge Programme-Project	No.F.4-5(138-FRP)2014D ate-16.08.2017	H-11	937118
			TOTAL	7828620
I	Grants from CSIR/ICSSR/ACHR etc.			
1	CSIR Emeritus Scientist Research Grant 2018-19	21(0886)/12/EMR-11 Date.30.04.2012	I-1	1763272
2	ICSSR Major Research Project Grant- 2018-19	F.No-02/74/2017-18/ RP/Major Dtd.1.1.2018	I-1	137500
3	ICSSR Research Project Grant- 2018-19	F.No-02/358/SC/2016-17/ RP Dt.01.05.2018	I-1	80000
4	ICSSR Research Project Grant- 2018-19	F. No-02/387//RP Date-04.05.2018	I-1	40000

5	ICSSR Research Project Grant- 2018-19	F. No-02/92/ST/2017-18/RP Major Dt.10.01.2018	I-1	200000
6	ICSSR Research Project Grant- 2018-19	F.No.RFD/Short Term/2017-18/Gen/25 Date.28.02.2018	I-1	72000
7	ICSSR Research Project Grant- 2018-19	F.No.02-199/2017-18/RP/ MN Date.13.11.2018	I-1	160000
8	ICSSR Research Project Grant- 2018-19	F.No.02/74/2017-18/ RP Date.27.12.2018	I-1	82500
9	ICSSR Research Project Grant- 2018-19	F.No.RP-02/92/ST/2017-18/RP/Major Date.14.01.2019	I-1	120000
10	ICSSR Research Project Grant- 2018-19	F.No.RFD/2018-19/GEN/ MGT/53 Date.04.01.2019	I-1	130000
11	CSIR National Conference Grant-2018-19.	Ref. No-SYM/9421/17-HRD Date.12.02.2018	I-2	50000
			TOTAL	2835272
J	Grants, & assistance from Govt. of India & Govt. of Odisha/others			
1	DST- Govt. of Odisha Research Grant	No-27562800-512017/20 No-1262/ST Dt.24.02.2018	J-1	274000
2	DST- Govt. of Odisha IPR Cell Grant -2018-19	No-1383/ST/ST(Bio)-18/20 16 Vol-II Dt.9.3.2017	J-2	20000
3	DBT. Govt. of India (Biotechnology) Research Project Grant	F.No.BT/PR-24726/NER/9 5/833/2017 Date-23.03.2018	J-4	1455000
4	DST. Govt. of India Research Project Grant-2018-19	F.No.DST/TMDSERI/D05(G) Govt. of India. Date.27.12.2018	J-4	300000
5	DST/SERB Govt. of India Inspire Fellowship Grant & Financial Assistance etc.	DST/INSPIRE Fellowship/NBHF/2017/5 Date.15.05.2018	J-6	103500
6	DST Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/2016/IF160075 Date.06.04.2018	J-6	295000
7	DST/SERB Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/2016/IF160088 Date.06.04.2018	J-6	341419
8	DST/SERB Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/2017/IF170193 Date.08.06.2018	J-6	368000
9	DST/SERB Govt. of India Inspire Fellowship Grant	DST/INSPIRE Fellowship/REL-5/2013/C/ Settlement Date.01.08.2018	J-6	377335
10	DST Govt. of India Inspire Fellowship Grant-2018-18	DST/INSPIRE Fellowship/2016/IF160220 Date.09.08.2018	J-6	344000
11	DST/SERB Govt. of India Inspire Fellowship Grant-2018-19	DST/INSPIRE Fellowship/REL-1/2017/3rd Lot (9th &10th) Date.27.06.2018	J-6	368000
12	DST/SERB Govt. of India Inspire Fellowship Grant-2018-19	DST/INSPIRE Fellowship/REL-1/2017/3rd Lot (9th &10th) Date.27.06.2018	J-6	368000
13	DST/SERB Govt. of India	No.DST/INSPIRE	J-6	459910

	research/inspire Fellowship Grant	Fellowship/2010/284 Date.04.12.2017		
14	DST/SERB Govt. of India Research/inspire Fellowship Grant	No.DST/INSPIRE Fellowship/2013/383 Dare.12.11.2018	J-6	355764
15	DST/SERB Govt. of India Research/Inspire Fellowship Grant	No.DST/INSPIRE Fellowship/2014/140 Govt. of India date.01.11.2018	J-6	357380
16	DST/SERB Govt. of India Research/Inspire Fellowship Grant	No.DST/INSPIRE Fellowship/2017/IF170022 /Govt. of India Date.08.01.2019	J-6	325100
17	DST/SERB Govt. of India Research/Inspire Fellowship Grant	No.DST/INSPIRE Fellowship/REL4/2015/C1 ONLINE Govt. of India Date.27.12.2018	J-6	338790
18	SERB Govt. of India Research Project Grant-2018-19	File No.ECR/2015/000195(SE RB) Date.09.10.2018	J-12	500000
19	SERB Govt. of India Research Project Grant-2018-19	File No.EMR/2017/002412 Date.01.10.2018	J-23	2113200
20	DST.Govt. of Odisha, Biju Pattanaik research Fellowship Grant-2018-19	No.27552800142014/3766 /ST BBSR Date.23.07.2018	J-14	179000
21	DST.Govt. of Odisha, Biju Pattanaik research Fellowship Grant-2018-19	No.275528000014/2014. 3821/ST BBSR Date.23.07.2018	J-14	179000
22	DST.Govt. of Odisha, Biju Pattanaik research Fellowship Grant-2018-19	No.275528000014/2014. 3775/ST BBSR Date.23.07.2018	J-14	179000
23	DST. Govt. of India FIST- Programme Grant	No.SR/FST/LS-1/2017/9© Date.06.09.2018	J-22	5100000
24	Govt. of India (Research) TRIFED Project		J-18	1751935
25	SERB, Govt. of India, Reimbursement of Travel Grant	ITS/2976/2017-18 Date.09.03.2018	J-19	91384
26	SERB, Govt. of India, Reimbursement of Travel Grant	ITS/4296/2017-18 Date.29.05.2018	J-18	134515
27	SERB Govt. of India Research Project Grant-2018-19	File NO.EEQ/2018/000752. Date.20.02.2019	J-24	1315000
			TOTAL	17994232
	PLAN CAPITAL			
1	State Govt. Infrastructural Development Grant under RUSA	HE-FE-IA-RUSA-0006-20 17 No-13099/HE Date.04.05.2018	K-I-f	52916666
2	IDP For OHEPEE Grant (World Bank Fund)	Letter No.26913/HED HE-PTC-WB-02-17 Date.25.09.2018	K-I-h	43000000
3	UGC HRDC Centre Scheme Grant-2018-19.	F.No.34-45/2018(HRDC) Date.24.08.2018	L-8	3040000
4	UGC HRDC Centre Scheme Grant-2018-19.	F.No.34-45/2018(HRDC) Date.24.08.2018	L-8	320000
5	UGC HRDC Centre Scheme Grant-2018-19.	F.No.34-45/2018(HRDC) Date.24.08.2018	L-8	640000
6	Govt. of India, Department of Atomic Energy NBHM Grant	No.2/49(2)/2010/Lib.Grant/ Sambalpur R&D-II/3965 Date.23.03.2018	N-1	759788
			TOTAL	100676454

GRAND TOTAL
745784578
STATEMENT-B"

Statement showing the details of Grants utilized on the accounts of Sambalpur University for the year 2018-19

Statement showing the details of Grants Utilised on the accounts of Sambalpur University for the year -2018-2019			
Sl.No.	Purpose of expenditure	Budgetary Head of A/c.	Amount expended in Rs
1	2	3	4
I	NON-PLAN REVENUE		
	BLOCK GRANT		
A	Pay of staff		
1	Pay of Non-teaching staff	a-1	169357474.00
2	Pay of Teaching staff	a-2	122307558.00
3	Pay of staff of L.R. Law College	a-3	5616589.00
4	Pay of staff of J.V.High School	a-4	3711015.00
	Total		300992636.00
1	MA/RCM-University Non-teaching staff	d-1	129527.00
2	MA/RCM-University teaching staff	d-10	0.00
	Total		129527.00
1	Pension, Comm. value of pension & gratuity	e-3	211405644.00
2	Encashment-unutilized earn leave	e-4	9369831.00
3	Leave Salary & Pension Contribution	e-5	2051043.00
4	University Contribution New Pension Fund	e-6	6870629.00
	Total		229697147.00
1	G.I.A. to College	f	10556981.00
	Total		10556981.00
1	Non-residential building	k-1	674957.00
2	Residential buildings	k-3	671346.00
3	Garden & parks	k-4	317731.00
4	Electrical maintenance	k-6	613097.00
5	Campus Development	k-7	494582.00
	Total		2771713.00
1	Sub`scription to-AIU/CAU/IPM/IUC of W.affairs	m-1	50000.00
2	Special grant of the Vice chancellor	m-2	50500.00
3	Inter College/Inter-varsity debate	m-4	13450.00
	Total		113950.00
1	Legal expenses(non-exam.)	n-1	123107.00
2	Health Centre-Medicine / Chem. /Maint. /Contg.	n-2	91525.00
3	Election to authorities	n-4	25192.00
	Total		239824.00
1	Computer consumables	o-1-b	395426.00

2	Computer maintenance	o-1-c	417230.00
3	Maintence of Scientific equipments	o-1-d	377262.00
4	Contingency	o-1-g	25664.00
5	History	o-6	328938.00
6	Sociology	o-12	34906.00
7	Chemistry	o-13	196077.00
8	Environmental Science	o-16	53000.00
9	Mathematics	o-18	14925.00
10	Statistics	o-19	10300.00
11	Physics	o-20	20000.00
12	Books & Contigent expenses of L.R. Law College	o-25	100000.00
13	Remuneration -Part Time Teachers/Guest Faculty/P.G. Deptt. & L.r. Law Collge	o-27	600480.00
Total			2574208.00
II	NON-PLAN CAPITAL		
III	PLAN REVENUE		
1	Fellowship & Cont. Grant Research Fellow	t-3-a	3376704
2	Fellowship &Cont.grant-Teach. Fellow	t-3-b	283610.00
3	UGC Start Up Research Gran to Dr.I.Baithur, Env.Sc.	t-4-k	800000.00
4	DRS-Project Econoics	t-5-c	506071.00
5	Medhabruti	t-7-e	660000.00
6	ICSSR, Neetu Singh.	t-11-l	1327.00
7	ICSSR, Neetu Singh.	t-11-r	80000.00
8	CSIR Emeritus Research Grant-Pratibindhya Naik	t-11-w	226145.00
9	UGC Faculty Recharge Programme-Salary	t-11-y	2362764.00
10	UGC Faculty Recharge Programme-Project	t-11-z	160000.00
11	ICSSR Research Project Grant Dr.M.Pattnaik	t-11-zb	40000.00
12	ICSSR Research Project Grant Dr.Lopamudra Mishra, conomics	t-11-zc	80000.00
13	ICSSR Research Project Grant Dr.T.K.Das, Business Administaration	t-11-zd	220000.00
14	ICSSR Research Project Grant Dr.Roshni Kujur, Pol.Sc. Deptt.	t-11-ze	320000.00
15	CSIR National Conference Grant to Chemistry Departent	t-11-zf	50000.00
16	ICSSR Doctoral Award Grant to Mr.Biswajit Parida, Anthrology Deptt.	t-11-zg	64000.00
17	ICSSR Doctoral Fellowship grant to Ms.Shruti Sudha Mishra, Deptt. Of MBA	t-11-zh	60000.00
18	GOI-Trifed Research Project Prof.Pramila Mishra, Chemistry	t-12-m	1751935.00
19	SERB research project, Dr. Banarjee Behera	t-12-l	0.00
20	Research Project Grant to Dr.P.K.Naik, B.Tech	t-12-n	1455000.00

21	DST-Financial Asst./BOY SC&ST/Inspire Other Fellowship etc.	t-13	4815023.00
22	DST/SERB Project Grant Dr. H. Chakravorty	t-17-f	1000000.00
23	SERB-Reimbursement Travel Grant to Dr.P.K.Ray, Math.	t-17-i	91384.00
24	SERB-Reimbursement Grant to Abhaya Kumar Sethy.	t-17-j	134515.00
25	DST-GOI. FIST Programme Deptt. Of B.Tech. & Bio-Informatics-Prof.PK.Naik	t-17-k	5100000.00
26	SERB-Research Project. Grant to Dr.Pravat Kumar Sahu, Chem.	t-17-l	2113200.00
27	GOO Research Project, Smaranika Patnaik	t-18-b	157900.00
28	DST-GOO-Biju Pattnaik Res. Fellowship Grant N.Behera, Deptt. Of Physics	t-18-h	169000.00
29	DST-GOO-Biju Pattnaik Res. Fellowship Grant Aparupa Naik, Deptt. Of Life Science	t-18-i	169000.00
30	DST-GOO-Biju Pattnaik Res.Fellowship Grant-Sushree Priyadarshini Panda	t-18-j	10000.00
31	GOO-Research Project Grant Dr.P.K.Naik, Life Sc. Biotech	t-18-l	144000.00
32	GOO-Career & Council Cell in University	t-18-m	564800.00
33	DST-GOO-Research Project Grant to Dr.S.Goswami	t-18-o	274000.00
34	DST-GOO-IPR Cell Grant-Prof.S.R.Mohapatra, Law	t-18-p	20000.00
35	Paschima Odisha Sanskruti Sammana	t-19-a	150000.00
36	Osany Award	t-19-d	3000.00
	Total		27413378.00
IV	PLAN-CAPITAL		
1	Infrastructure Development	u-1	50453310.00
2	Assistance from DE/PEC & other SF schemes	u-6	17057351.00
3	Provision of WiFi	u-9	244895.00
4	RUSA Grant (Govt. of Odisha) Infra. Deve. Asst.	u-12	39447640.00
	Total		107203196.00
V	PLAN CAITAL		
1	XIIth Plan Grant-purchase of Chemicals for Department	v-1-b	768467.00
2	Purchase of Hospital Equipments	v-1-e	118726.00
3	Const. & Renovation of Building	v-1-g	13800000
4	Campus Development	v-1-h	2768870.00
5	Development of ICT	v-1-i	2993046.00
6	Student Amenities/Hstels	v-1-j	489800.00
7	Travel Grant	v-1-k	580549.00
8	Conference/Seminara/Workshop	v-1-l	361359.00
9	Appointment/Honorarium to Partitime Guest teachers	v-1-o	332500.00
10	Cultural Activities	v-1-q	500000.00

11	HEPSN Courses	v-3	9362.00
12	Academic Staff College	v-8	4000000.00
13	Reimbursement from UGC-Members for College Inspection	v-13	114129.00
	Total		26836808.00
		GRAND TOTAL	708529368.00

PARA: 10 UTILISATION CERTIFICATE

SAMBALPUR UNIVERSITY - 2018-2019

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	1827911634.75	708529368.00	2536441002.75	524893000.00	31-03-2019	2011548002.75	
	GRAND TOTAL	1827911634.75	708529368.00	2536441002.75	524893000.00		2011548002.75	

Comments :

Since there is prescribed no proper form in OUAP-1987 for maintenance of the register of utilization certificates by the university no steps have been taken by the local authority to maintain the same. In absence of maintenance of the register of U.C. the position of outstanding balance of utilization certificates at the beginning as well as end of the year under audit could not be ascertained properly. As such the position of U.C. computed on the above table has been worked out from the figures as could be made available from the records of the university and data incorporated in last audit report for the year 2017-18.

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

The Rajiv Gandhi National Fellowship (RGNF) Scheme for Scheduled Caste and Scheduled Tribes is formulated and funded by Ministry of Social Justice & Empowerment and Ministry of Tribal Affairs. The scheme is open to candidates who belong to Scheduled Caste & Scheduled Tribe and wish to pursue higher studies such as regular and full time M.Phil. and Ph. D degrees in Sciences, Humanities, Social Sciences and Engineering & Technology.

The scheme has been initiated keeping in view the social background of the candidates for the deprived section of the society and to provide them opportunity to undertake advanced studies and research. The objective of this award is to provide fellowships in the form of financial assistance to the students belonging to SC/ST to pursue higher studies leading to M.Phil and Ph.D degrees (full-time) in Sciences, Humanities and Social Sciences and Engineering & Technology, in Indian Universities/Institutions/ Colleges approved under Section 2(f) and 12(B) of the UGC Act and in Non-Universities/Institutions. The SC/ST Candidates who have passed the Post Graduate examination in concerned subject and who desire to pursue full-time research without JRF of UGC-NET or UGC-CSIR NET were the target group under this scheme.

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

Due to non-submission of Utilization certificates for years together , U.G.C. New Delhi have stopped remittance of grant to Sambalpur University since 2012-13 as stated by S.O., Special Cell, S. U.. Since then payments to RGN SC. & ST. students are being made in a delay & irregular manner out of its own fund/by incurring loan from other units of the University.

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

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

10.1. Year-wise break up U.C

YEAR-WISE BREAK-UP OF U.C.

YEAR	AMOUNT
FOR THE YEAR-2011-12	32774492.00
FOR THE YEAR-2012-13	50690309.00
FOR THE YEAR-2013-14	130715785.00
FOR THE YEAR-2014-15	160555511.00
FOR THE YEAR-2015-16	266560910.75
FOR THE YEAR-2016-17	594127976.00
FOR THE YEAR-2017-18	67593651.00
FOR THE YEAR-2018-19	708529368.00
TOTAL	2011548002.75

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

10.2. The details of U.C. sent during the year 2018-19 is furnished below :-

SL NO	HEAD OF ACCOUNTS	YEAR OF GRANT	AMOUNT OF U.C. SENT	REF. TO LETTER NO/DATE
1	BLOCK GRANT	2017-18	524893000.00	2868(3)/ABC Date.03.05.2018
		TOTAL	524893000.00	