

LOCAL FUND AUDIT, MAYURBHANJ, ODISHA

CATEGORY : University,General

Audit Report No : 304363/AR/2017-2018-MAYURBHANJ

PARA: 1 TITLE SHEET

1	Name of the Institution :	North Orissa University,Sri ram Chandra Vihar
2	Year of Accounts under Audit :	2015-2016 2016-2017
3	Name of the Local Authority during the year of A/Cs :	1-Sri Prafulla Kumar Mishra,Vice Chancellor from 1.04.2015 to 31.03.2017
	Name of the Local Authority at the time of Audit :	1- Sri Prafulla Kumar Mishra,Vice Chancellor from 13.06.2017 to 16.06.2017 2-Sri Akhila Bihari Otta, RDC, from 3-Sri Pradeep Kumar Chand
4	Duration of Audit :	13-06-2017 To 28-10-2017 (Mandays Consumed :- 149.5)
5	Name of the Auditors :	KAPILENDRA DAS - Lead Auditor(13-06-2017 to 28-10-2017) SANATAN DASH - Lead Auditor(20-06-2017 to 28-10-2017) DEBENDRA PRASAD BIHARI - Lead Auditor(13-06-2017 to 28-10-2017) MANASA KUMAR MISHRA - Auditor(19-06-2017 to 28-10-2017)
6	Name of the Reviewing Officer :	SANTOSH KUMAR BHUYAN(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	14-05-2018
8	Entry Conference Date :	13-06-2017
9	Exit Conference Date :	31-05-2018
10	Name of the District Audit Officer :	BRAJA KISHORE NAYAK
11	Date of approval of report by District Audit Officer :	01-06-2018

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand					
2	Measurement Books					
3	ServicePostage Stamps					
4	Miscellaneous Receipt Books					
5	Others					
6	Cash in hand	16.06.2017 before transaction	4854.00	4854.00	31	Nil

Comments

Physical Verification

Sl.No.	Items	Date of Physical verification	Physical Balance	Balance as per Cash Book/Stock Register	Reference to page No.	Discrepancy if any
1	Service Postage Stamps	16.06.17	611.00	611.00	DDCE -73	Nil
2	do	16.06.17	241.00	241.00	SFC-10	Nil
3	do	16.06.17	4300.00	Not available	Central Stock	
4	do	16.06.17	6341.00	6341.00	PGC-13	Nil
5	do	16.06.17	111.00	111.00	VC Section-23	Nil
6	do	16.06.17	18.00	18.00	NSS-4	Nil
7	do	16.06.17	57.00	57.00	Examination-88	Nil
8	Cash in hand	16.06.17	4854.00	4854.00	General-31	Nil
9	do	16.06.17	3215.00	3215.00	SFC-23	Nil
10	do	16.06.17	0.00	0.00	Pension-122	Nil
11	do	16.06.17	0.00	0.00	PGC-169	Nil
12	do	16.06.17	0.00	0.00	DDCE-49	Nil
13	do	16.06.17	200.00	200.00	NSS-79	Nil
14	do	16.06.17	0.00	0.00	NSS(Spl)-15	Nil
15	Misc.Receipt Books for BD	16.06.17	15	15	SRP-193	Nil
16	Misc.Receipt Books for Cash	16.06.17	39	39	SRP-84	Nil

As per S.R-37 of the OTC Vol-I at the end of each month the Local authority,being the D.D.O should verify the physical balance of cash in hand.But the same was not conducted by the Local authority during the year under Audit.However the Local Authority is advised to do needful action in this regard hence forth.

PARA: 3 LIST OF VERIFIED RECORDS
A : List Of Verified Records/Register

Sino	List Records/Register
1	Allotment Register
2	Stamp Account Register
3	Service Books
4	Log Book of Vehicles
5	Utilisation Certificate files
6	Treasury Book of Drawal
7	Bill Register
8	Pay Bill Register
9	Advance Ledger
10	Consumable Stock Register
11	Non-Consumable Stock Register
12	Bank Pass Books
13	GPF Register
14	CPF Register
15	Grand-in-Aid Register
16	Deposits with various Authorities
17	Salary Control Register
18	Earnest Money Deposit Register
19	Salary and Allowances Payable Register
20	TDR Register/Investment Register
21	Counterfoils of issued Cheques
22	BD/CHEQUE Receipt Register
23	Festival Advance Register
24	Advance Register
25	INCOME & EXPENDITURE ACCOUNT for the year end
26	BALANCE SHEET at the end of the year
27	Money Receipt Books
28	Payment vouchers/Receipt Vouchers
29	Register of Cheques Issued
30	Journal Register
31	Bank Books
32	Cash Books

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Foundation Fund Register
2	Endowment Register
3	Alphabetical Sheet
4	SD/EMD Register
5	Loan Ledger
6	Demand-Collection-Balance Register of fees recoverable from students/colleges
7	Register of Nomination for GPF/CPF
8	Trial Balance
9	Works Register
10	Materials with Contractors
11	Sundry Debtors
12	Advances from Parties/Contractors/suppliers/employees
13	Retention Money Register
14	Security deposit Register
15	Sundry Creditors Register
16	General Ledger
17	College dues Register
18	T.A. Control Register
19	T.A. Advance Register
20	Pay Advance Register
21	Bank Loan Register
22	House Building Loan Register

23	Vehicle Advance Register
24	RECEIPT & PAYMENT ACCOUNT for the year end
25	Journal/Contra Vouchers
26	Fixed Assets Register

D : List of Records/Registers not Required

SIno	List Records/Register
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Comments

The local authority is advised to take step for maintenance of the above noted important records and registers and produce the same to next audit. In Exit conference the Local Authority assured to maintain hence forth.

PARA: 4 FINANCIAL POSITION

North Orissa University, Sri ram Chandra Vihar - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	General Cash Book	01-04-2015	2175664 19.00	32127149 2.00	53883791 1.00	16125724 0.00	31-03-2016	3775806 71.00	31-03-2016	3775806 71.00	0.00	
2	SFC Cash Book	01-04-2015	5200790 7.00	20414278. 00	72422185. 00	12870581. 00	31-03-2016	5955160 4.00	31-03-2016	5955160 4.00	0.00	
3	DDCE Cash Book	01-04-2015	1668190 44.00	28842293. 00	19566133 7.00	23349874. 00	31-03-2016	1723114 63.00	31-03-2016	1723114 63.00	0.00	
4	NSS(Normal)	01-04-2015	1838210. 00	117718.00	1955928.0 0	1607627.0 0	31-03-2016	348301.0 0	31-03-2016	348301.0 0	0.00	
5	NSS(Spl.)	01-04-2015	2736447. 00	85136.00	2821583.0 0	1859500.0 0	31-03-2016	962083.0 0	31-03-2016	962083.0 0	0.00	
6	GPF,Suspense	01-04-2015	2453287 6.00	7585717.0 0	32118593. 00	8255130.0 0	31-03-2016	2386346 3.00	31-03-2016	2386346 3.00	0.00	
7	SSS	01-04-2015	0.00	343304.00	343304.00	57300.00	31-03-2016	286004.0 0	31-03-2016	286004.0 0	0.00	
8	Pension	01-04-2015	1392604 4.00	20138589. 00	34064633. 00	12505356. 00	31-03-2016	2155927 7.00	31-03-2016	2155927 7.00	0.00	
9	PGC Cash Book	01-04-2015	1747305 6.00	6005854.0 0	23478910. 00	1258378.0 0	31-03-2016	2222053 2.00	31-03-2016	2222053 2.00	0.00	
	GRAND TOTAL		4969000 03.00	40480438 1.00	90170438 4.00	22302098 6.00		6786833 98.00		6786833 98.00	0.00	

North Orissa University, Sri ram Chandra Vihar - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	PGC	01-04-2016	2222053 2.00	9204077.0 0	31424609. 00	6645361.0 0	31-03-2017	2477924 8.00	31-03-2017	2477924 8.00	0.00	
2	General Cash Book	01-04-2016	3775806 71.00	37021025 6.00	74779092 7.00	27177012 0.00	31-03-2017	4760208 07.00	31-03-2017	4760208 07.00	0.00	
3	SFC Cash Book	01-04-2016	5954853 9.00	37463174. 00	97011713. 00	24619247. 00	31-03-2017	7239246 6.00	31-03-2017	7239246 6.00	0.00	
4	DDCE Cash Book	01-04-2016	1723114 63.00	26446223. 00	19875768 6.00	22614153. 00	31-03-2017	1761435 33.00	31-03-2017	1761435 33.00	0.00	
5	NSS(Normal)	01-04-2016	348301.0 0	1888278.0 0	2236579.0 0	389899.00	31-03-2017	1846680. 00	31-03-2017	1846680. 00	0.00	
6	NSS(Spl.)	01-04-2016	962083.0 0	899818.00	1861901.0 0	923750.00	31-03-2017	938151.0 0	31-03-2017	938151.0 0	0.00	
7	GPF,Suspense	01-04-2016	2386346 3.00	5611800.0 0	29475263. 00	757666.00	31-03-2017	2871759 7.00	31-03-2017	2871759 7.00	0.00	
8	SSS	01-04-2016	286004.0 0	140520.00	426524.00	20400.00	31-03-2017	406124.0 0	31-03-2017	406124.0 0	0.00	
9	Pension	01-04-2016	2155927 7.00	8385814.0 0	29945091. 00	18769440. 00	31-03-2017	1117565 1.00	31-03-2017	1117565 1.00	0.00	
	GRAND TOTAL		6786803 33.00	46024996 0.00	11389302 93.00	34651003 6.00		7924202 57.00		7924202 57.00	0.00	

Comments

Details of closing balance as on 31.3.2016.

Sl No.	Name of cash book	Cash in hand	In shape of Bank	In shape of FDR	Total
1	PGC cash book	0	22220172.04	20000000.00	22220172.04
2	DDCE	0	17861476.00	156030955.00	173892431.00
3	SFC	3215.00	59388124.00	49983973.00	59551604.00
4	General	0	101152885.00	276427786.00	377580671.00
5	NSS(Normal)	0	348301.00	0.00	348301.00
6	NSS(Spl.)	0	962083.00	0	962083.00
7	GPF	0	41331.00	23822132	23863463.00
8	SSS	0	286004.00	0	286004.00
9	Pension	0	21559277.00	0	21559277.00

Details of cash book wise closing Balance as on 31.3.17.

Sl No	Name of cash book	Cash in hand	Cash in Bank	In sha
1	PGC cash book	0	7834307.89	16944
2	DDCE	0	9488528.00	16364
3	SFC	3215.00	11772138.00	60620
4	General	0	175606726.00	30041
5	NSS(Normal)	0	1846680.00	0
6	NSS(Spl.)	0	938151.00	0
7	GPF	0	77927.00	28639
8	SSS	0	406124.00	0
9	Pension	0	11175651.00	0

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

North Orissa University, Sri ram Chandra Vihar - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	BOI NOU	55101010000556	01-04-2015	2466732.04	31-03-2016	2220172.04	246560.00	PGC cash book
2	BOI	10000001	01-04-2015	14383254.17	31-03-2016	14383254.17	0.00	
3	SBI	67033	01-04-2015	18982982.00	31-03-2016	18982982.00	0.00	General
4	BOI	10000012	31-03-2016	492887.83	31-03-2016	492887.83	0.00	
5	SBI	68128	31-03-2016	37540.50	31-03-2016	37540.50	0.00	
6	BOI	10000042	31-03-2016	9533851.89	31-03-2016	9533851.89	0.00	
7	SBI	5806	31-03-2016	246037.00	31-03-2016	246037.00	0.00	
8	BOI	10000081	31-03-2016	693055.44	31-03-2016	742561.44	-49506.00	
9	BOI	100000333	31-03-2016	136104.82	31-03-2016	136104.82	0.00	
10	BOI	100000688	31-03-2016	413254.00	31-03-2016	413254.00	0.00	
11	BOI	10000001	31-03-2016	7969699.77	31-03-2016	8504390.77	-534691.00	
12	SBI	68117	31-03-2016	359399.00	31-03-2016	359399.00	0.00	
13	SBI	67929	31-03-2016	12290.01	31-03-2016	12290.01	0.00	
14	BOI	1303	31-03-2016	4885952.88	31-03-2016	4930952.88	-45000.00	
15	BOI	5083	31-03-2016	134932.00	31-03-2016	134932.00	0.00	
16	BOI	6037	31-03-2016	23564.00	31-03-2016	23564.00	0.00	
17	BOI	6837	31-03-2016	41666666.67	31-03-2016	41666666.67	0.00	
	GRAND TOTAL			102438204.02		102820841.02	-382637.00	

North Orissa University, Sri ram Chandra Vihar - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
18	BOI NOU	55101010000556	01-04-2016	5901359.04	31-03-2017	5892853.04	8506.00	PGC cash book
19	SBI Takatpur	35735462440	01-04-2016	1941454.85	31-03-2017	1941454.85	0.00	PGC cash book
20	BOI	10000001	31-03-2017	17107040.17	31-03-2017	16439264.17	667776.00	
21	SBI	67033	31-03-2017	30538011.70	31-03-2017	30538011.70	0.00	
22	BOI	100000112	31-03-2017	767602.83	31-03-2017	767602.83	0.00	
23	SBI	68128	31-03-2017	39450.50	31-03-2017	63850.50	-24400.00	
24	SBI	3507	31-03-2017	576253.00	31-03-2017	576253.00	0.00	
25	BOI	1142	31-03-2017	3432844.41	31-03-2017	3439096.44	-6252.03	
26	SBI	5806	31-03-2017	258554.00	31-03-2017	258554.00	0.00	
27	BOI	100000081	31-03-2017	3828551.12	31-03-2017	3952505.12	-123954.00	
28	BOI	100000333	31-03-2017	141646.82	31-03-2017	141646.82	0.00	
29	BOI	100000668	31-03-2017	1041778.62	31-03-2017	1041778.62	0.00	
30	BOI	10000001	31-03-2017	10058122.50	31-03-2017	12147692.50	-2089570.00	
31	SBI	8117	31-03-2017	378315.00	31-03-2017	378315.00	0.00	
32	SBI	7929	31-03-2017	164131.01	31-03-2017	164131.01	0.00	
33	BOI	1000333	31-03-2017	4779578.71	31-03-2017	4894578.71	-115000.00	
34	BOI	6037	31-03-2017	24523.00	31-03-2017	24523.00	0.00	
35	BOI	6837	31-03-2017	102470322.67	31-03-2017	102470322.67	0.00	
	GRAND TOTAL			183449539.95		185132433.98	-1682894.03	

Reconciliation

PGC A/c No. BOI NOU A/c No. 551010100000556 -Cash balance as per cash book as on 31.3.16 = Rs 2220172.04

Add the following cheque debited to Pass book after 31.3.16

Ch.No/date	Amount.	(+)	Rs 246560.00
005736/1.3.16	11880.00		
005741/28.3.16	7722.00		
005742/28.3.16	6732.00		
005743/28.3.16	3168.00		
005739/22.3.16	188950.00		
005740/22.3.16	23250.00		
005810/6.4.15	4858.00		

Total:	246560.00		

Balance as per pass book Rs 2466732.04

BOI NOU A/c No-551010100000556.

Cash balance as per cash book (31.3.17) Rs. 5892853.04

i) Add following cheque amount debited to pass book after 31.3.17 (+) Rs. 7328.00

Ch No/ date	Amount
0000488/24.3.17	Rs. 2470.00
005810/6.4.15	Rs. 4858.00

Total: Rs. 7328.00

ii) Add less interest taken to cash book on 2.5.16 (85171-83993) Rs. 1178.00

Cash balance as per pass book Rs. 5901359.04

A/c NO SBI,Takatpur (PGC) 35735462440.

Cash balance as per cash book = Rs. 1941454.00

Cash balance as per pass book = Rs. 1941454.00

Difference= NIL

The difference may be waived out by making suitable entries in cash book and compliance reported.

General Cash Book 2015-16

Closing Balance in Banks as per Cash Book as on 31.03.2016- Rs.101142884.80

Closing Balance in Bank Pass Books as on 31.03.2016- Rs.100506568.80

Excess shown in Cash Books- Rs.636316.00

Amount shown deposited in Banks as on 31.03.2016 which are credited in the Pass Books on 18.4.2016 as per the details below;

Name of the Fund	Date of deposit	Amount deposited	Date of credit.
Examination Fund	28.3.16	312800.00	18.4.16
do	30.3.16	221891.00	18.4.16
Research Project	30.3.16	45000.00	18.4.16
Convocation Fund	30.3.16	34554.00	18.4.16
do	30.3.16	14952.00	18.4.16
TOTAL		629197.00	

Cheques issued as on 31.03.2016 which were debited after 31.03.2016-Rs.32553.00

Rs.629197.00-Rs.32553.00= Rs.596644.00

Unreconciled amount excess in Cash Book- Rs.39672.00

Actual difference-Rs.636316.00

General Cash Book-2016-17

Closing Balance in Banks as per Cash Book as on 31.03.2016- Rs.177243080.06

Closing Balance in Bank Pass Books as on 31.03.2016- Rs.175606726.06

Excess shown in Cash Books- Rs.1636354.00

Amount shown deposited in Banks as on 31.03.2017 which are credited in the Pass Books later on as per the details below;

Name of the Fund	Date of deposit	Amount deposited	Date of credit.
General Fund	22.11.16	24400.00	7.4.17
Examination Fund	21.1.17	1244130.00	17.4.17
do	31.3.17	845440.00	17.4.17
Research Project	31.3.17	115000.00	17.4.17
Convocation Fund	31.3.17	123954.00	17.4.17
TOTAL		2352924.00	

Cheques issued as on 31.03.2017 which were debited after 31.03.2017-Rs.746672.00

Rs.2352924.00-Rs.746672.00= Rs.1605622.00

Unreconciled amount excess in Cash Book- Rs.30732.00

The local authority is advised to take step for reconcile the differential amount of Rs.30732.00 and produce the same to next audit.

In Exit conference the Local Authority assured to reconcile the balance amount and compliance reported to audit later on.

PARA: 6 STOCK POSITION

North Orissa University, Sri ram Chandra Vihar - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Desk top computer HP	01	0	01	0.00	0	Stock register P-14
2	Desk top computer-Dell	01	0	0	1.00	01	Stock register P-25
3	Desk top computer Lenova	01	0	01	0.00	0	Stock register Page-47.
4	Laptop Lenova	05	0	05	0.00	0	Stock register page-49.
5	Laser Jet Printer HP Model CJ CP 2025 DN	01	0	0	1.00	01	Stock register page-33.
6	LCD Projector	07	0	07	0.00	0	Stock register Page-35.
7	LCD TV with power back up	02	0	0	2.00	02	Stock register page-51.
8	Library books	26599	7126	3563	30162.00	30162	S-R-Vol-III-P-180.

North Orissa University, Sri ram Chandra Vihar - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
9	Aquaguard	0	01	01	0.00	0	Rusa stock register-P-3.
10	Iron chest	0	250.	250	0.00	0	Rusa S-R-P-5.
11	Computer DELL	0	50	50	0.00	0	Rusa S-R-P-9
12	Biometric attendance system	0	10	9	1.00	1	Rusa S-R-P-11.
13	Xerox machine	0	02	02	0.00	0	Rusa SP-13.
14	Motorised Treadmills	0	02	02	0.00	0	Rusa S-R-P-15.
15	Spin Bike AF-536	0	02	02	0.00	0	Rusa S-R-P-16.
16	Rowing machine	0	01	01	0.00	0	Rusa S-R-P-17.
17	Dumbells rack	0	02	02	0.00	0	Rusa S-R-P-18.
18	Flat Bench Press	0	01	01	0.00	0	Rusa S-R-P-20.
19	Incline Bench Press	0	01	01	0.00	0	Rusa S-R-P-21.
20	Table with rack fixed	0	250	250	0.00	0	Rusa S-R-P-22.
21	Chair	0	250	250	0.00	0	Rusa S-R-P-24.
22	Dining table	0	65	65	0.00	0	Rusa S-R-P-26.
23	Fitness machine AF-002c	0	02	02	0.00	0	Rusa S-R-P-28.
24	Beauty messenger AF-302D	0	02	02	0.00	0	Rusa S-R-P-30.
25	Dumbles with rubber coated	0	48	48	0.00	0	Rusa S-R-P-32.
26	50mm steel rod Olympic 5 ft	0	02	02	0.00	0	Rusa S-R-P-34.
27	Book rack	0	100	100	0.00	0	Rusa S-R-P-35.
28	30 mm steel rod	0	02	02	0.00	0	Rusa S-R-P-37.
29	30 mm steel rod regular threaded 6 ft	0	02	02	0.00	0	Rusa S-R-P-40
30	Weight Plate tree	0	02	02	0.00	0	Rusa S-R-P-43.
31	Gym Ball foot pump 55 cms	0	04	04	0.00	0	Rusa S-R-P-44.
32	Gym Ball with foot pump 75 cm	0	04	04	0.00	0	Rusa S-R-P-45.
33	Gym Ball with foot pump 95 cm	0	04	04	0.00	0	S-R-P-46.
34	Library books	30162	71910	66117	35955.00	35955	S-R-Vol-III-P-403.
35	Desktop computer HP	0	0	0	0.00	0	S-R P-14.
36	Desktop computer DeLL	01	0	0	1.00	01	S-R P-25.

37	Desktop computer Lenova	0	0	0	0.00	0	S-R-P-47
38	Laptop Lenova	0	0	0	0.00	0	S-R-P-49.
39	Laser Jet printed HP Model,CJ CP2025DN	01	0	0	1.00	01	S-R-P-33.
40	LCD Projector	0	0	0	0.00	0	S-R-P-35
41	LCD TV with power back up	02	0	0	2.00	02	S-R-P-51

Comments

Stock Position.

The details of stock position as ascertained from the records made available before audit is furnished below. The physical verification of stock atleast once in a year has not been conducted by the competent authority, which is a serious violation to OGFR rule-106(iv).. However, the local authority is impressed upon to conduct physical verification and result therefore be recorded in the stock register hence forward so as to avoid mis-utilisation/theft and compliance reported.

Similarly, person handling stock and store shall deposit security money as per OGFR rule-269, which has not been deposited by the store keeper, which may be deposited under compliance to audit.

In Exit conference the Local authority stated that this is noted for future guidance.

PARA: 7 INVESTMENT

North Orissa University, Sri ram Chandra Vihar - 2015-2016

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2015	10000000.00	0.00	10000000.00	20000000.00	31-03-2016	30000000.00	31-03-2016	30000000.00	0.00	PGC
2	01-04-2015	156076364.00	148012773.00	8063591.00	268364196.00	31-03-2016	276427787.00	31-03-2016	276427787.00	0.00	
3	01-04-2015	155876309.00	132339819.00	23536490.00	133719892.00	31-03-2016	157256382.00	31-03-2016	157256382.00	0.00	
4	01-04-2015	49388241.00	48208320.00	1179921.00	51088242.00	31-03-2016	52268163.00	31-03-2016	52268163.00	0.00	
5	01-04-2015	24468254.00	21410494.00	3057760.00	20764372.00	31-03-2016	23822132.00	31-03-2016	23822132.00	0.00	
	GRAND TOTAL	395809168.00	349971406.00	45837762.00	493936702.00		539774464.00		539774464.00	0.00	

North Orissa University, Sri ram Chandra Vihar - 2016-2017

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
6	01-04-2016	30000000.00	30000000.00	0.00	16944940.00	31-03-2017	16944940.00	31-03-2017	16944940.00	0.00	PGC
7	01-04-2016	276427787.00	268401076.00	8026711.00	290740498.00	31-03-2017	298767209.00	31-03-2017	298767209.00	0.00	
8	01-04-2016	157256382.00	136548752.00	20707630.00	139957037.00	31-03-2017	160664667.00	31-03-2017	160664667.00	0.00	
9	01-04-2016	52268163.00	31585845.00	20682318.00	39937860.00	31-03-2017	60620178.00	31-03-2017	60620178.00	0.00	
10	01-04-2016	23822132.00	5786981.00	18035151.00	10604519.00	31-03-2017	28639670.00	31-03-2017	28639670.00	0.00	
	GRAND TOTAL	539774464.00	472322654.00	67451810.00	498184854.00		565636664.00		565636664.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Sl.No.	Name of the Bank	FDR No.	Date of Investment	Amount	Date of Maturity	Matured Value
DDCE						
1	SBI		58488.9.16	1046927.00	8.9.17	1123813.00
2	SBI		51788.9.16	1046927.00	8.9.17	1123813.00
3	SBI		64778.9.16	2077685.00	8.9.17	2230270.00
4	SBI		61608.9.16	1046927.00	8.9.17	1123813.00
5	SBI		383012.9.16	978389.00	16.3.18	1090594.00
6	SBI		430212.9.16	978389.00	16.3.18	1090594.00
7	SBI		498612.9.16	3913594.00	16.3.18	4362418.00
8	SBI		662097.7.16	8360505.00	7.7.17	8983321.00
9	SBI		71457.7.16	8360505.00	7.7.17	8983321.00
10	SBI		698028.4.17	8079788.00	4.11.18	8944730.00
11	SBI		341112.9.16	3913594.00	16.3.18	4362418.00
12	SBI		891128.4.17	8079789.00	4.11.18	8944731.00

13	BOI	551045110000174	2.7.16	8850814.92	2.7.17	9514827.92
14	BOI	551045110000670	4.1.17	33864041.33	4.1.18	36119441.33
15	BOI	551045110001122	18.11.16	7377316.01	18.2.18	8075520.01
16	BOI	551045110001124	18.11.16	7462247.27	18.2.18	8168489.27
17	BOI	551045110001123	18.11.16	7462247.27	18.2.18	8168489.27
18	BOI	551045110001119	18.11.16	6807911.23	18.2.18	7452225.23
19	BOI	551045110001118	18.11.16	6807911.23	18.2.18	7452225.23
20	BOI	551045110001120	18.11.16	6807911.23	18.2.18	7452225.23
21	BOI	551045110001121	18.11.16	6807911.23	18.2.18	7452225.23
22	BOI	2346	20.3.17	5841261.00	23.3.18	6261008.00
23	BOI	2347	20.3.17	5841261.00	23.3.18	6261008.00
24	BOI	551045110000175	2.7.17	8850814.92	2.7.17	9514827.92
SFC						
25	BOI	551056110000754	6.10.16	7425071.27	6.10.17	7982121.27
26	BOI	1131	29.3.17	6952426.23	29.3.18	7452021.23
27	BOI	551045110000671	4.1.17	16932021.44	4.1.18	18059721.44
28	BOI	551045110000172	2.7.16	8850814.92	2.7.17	9514827.92
29	BOI	551045110000173	2.7.16	8850814.92	2.7.17	9514827.92
30	BOI	551045110002317	7.2.17	5804141.00	7.2.19	6668272.00
31	BOI	551045110002315	7.2.17	5804888.00	7.2.19	6669130.00
PGC						
32	BOI	551045110002318	7.2.17	5804151.00	7.2.19	6668276.00
33	BOI	551045110002319	7.2.17	5804141.00	7.2.19	6668272.00
34	BOI	551045110002356	29.3.17	5336648.00	29.3.18	5720134.00
GENERAL						
35	BOI	551045110007898	14.10.16	18665.85	14.10.18	21571.85
36	BOI	551045110001901	13.10.15	590331.77	13.10.17	684915.77
37	BOI	551045110007897	14.10.16	58762.36	14.10.18	67910.36
38	BOI	551045110007764	31.3.17	6422343.83	31.3.18	6883846.83
39	BOI	551045110007765	31.3.17	6422343.83	31.3.18	6883846.83
40	BOI	551045110002228	25.12.16	5771336.00	25.6.18	6404465.00
41	BOI	551045110002227	25.12.16	5771336.00	25.6.18	6404465.00
42	BOI	551045110003575	26.3.17	5793989.00	26.9.17	5991186.00
43	BOI	551045110003576	26.3.17	5793989.00	26.9.17	5793989.00
44	BOI	551045110002060	21.3.17	5372476.00	21.9.17	5555327.00
45	BOI	551045110002061	21.3.17	5372476.00	21.9.17	5555327.00
46	BOI	551045110002399	19.2.17	1475261.00	19.2.18	1581272.00
47	BOI	551045110002310	27.1.17	4096088.00	27.1.19	4705921.00
48	BOI	355555	10.10.16	7836400.00	10.10.18	9047434.00
49	BOI	1782	9.10.16	7457136.26	9.1.18	8162894.26
50	BOI	6058	23.10.16	7436996.42	23.10.18	8594743.42
51	BOI	32290	24.12.16	6805334.00	24.3.18	7422010.00
52	BOI	1000080	23.3.17	7020156.88	23.3.18	7524618.88
53	BOI	17763	31.3.17	6422343.83	31.3.18	6883846.83
54	BOI	17761	31.3.17	6422343.83	31.3.18	6883846.83
55	BOI	1880	24.12.16	8631393.00	24.3.18	9413540.00
56	BOI	5083573	26.3.17	11687692.00	26.3.18	12283125.00
57	BOI	5083574	26.3.17	11687697.00	26.3.18	12283125.00
58	BOI	032312	18.1.17	8683684.00	18.4.18	9470570.00
59	BOI	1504	10.5.16	8252367.85	10.11.17	9198247.85
60	BOI	2062	21.3.17	5372476.00	21.9.17	5555327.00
61	BOI	2063	21.3.17	5372476.00	21.9.17	5555327.00
62	BOI	2064	21.3.17	5372476.00	21.9.17	5555327.00
63	BOI	2065	21.3.17	5372476.00	21.9.17	5555327.00
64	BOI	1255	24.10.16	8491834.00	24.10.18	9813792.16
65	BOI	1123	3.2.17	5000000.00	3.8.17	5170174.00
66	BOI	1126	3.2.17	5000000.00	3.8.17	5170174.00
67	BOI	1127	3.2.17	5000000.00	8.8.17	5042192.00
68	BOI	1128	3.2.17	5000000.00	8.8.17	5042192.00
69	BOI	316582	21.2.17	1140473.00	21.2.19	1306410.00
70	BOI	032289	24.9.15	685789.00	24.9.17	803511.00
71	BOI	1503	10.5.16	955196.61	10.11.17	1064680.61
72	BOI	1006059	23.10.16	2974798.16	23.10.18	3437897.16
73	BOI	2067	21.3.17	2148990.00	21.9.17	2222130.00
74	BOI	3527	5.3.17	6941456.00	1.9.17	7164804.00

75	BOI		1868	23.3.17	5701484.00	22.6.17	5793710.00
76	BOI		7320	16.3.17	1602238.00	12.9.17	1653791.00
77	BOI		127720	1.10.16	1687995.00	1.10.17	1814633.00
78	BOI		2069	21.3.17	1611743.00	21.9.17	1666598.00
79	BGB		28812	11.10.15	5520263.34	11.10.17	6506012.34
80	BOI		017762	31.3.17	3853406.30	31.3.18	4130303.30
81	OGB		127719	1.10.16	2250660.00	1.10.17	2419511.00
82	BOI		2066	21.3.17	2148990.00	21.9.17	2222130.00
83	SBI		31304951970	3.8.15	69513.00	3.8.20	102034.00
84	BOI		1045110002199	25.8.16	38043.00	26.8.18	43965.00
85	BOI		2200	25.8.16	38043.00	26.8.18	43965.00
86	BOI		55105611000100	3.4.13	49870.92	3.4.18	77824.00
87	BOI		2271	24.11.16	54098.00	24.11.18	62274
88	BOI		2354	23.3.17	50000.00	23.3.19	57444.00
89	BOI		2173	30.7.16	40620.00	30.7.18	46943.00
90	BOI		551045110002172	30.7.16	226280.00	30.7.18	261506.00
91	BOI		1819	8.8.15	433660.00	8.8.17	510598.00
92	BOI		032318	6.11.15	240673.00	6.11.17	279234.00
93	BOI		2031	23.2.16	186440.00	22.2.18	215464.00
94	BOI		3693464	20.2.08	50000.00	20.2.18	72500.00
95	BOI		3693480	17.6.08	100000.00	17.6.18	143750.00
96	BOI		4427835	29.8.09	50000.00	28.8.19	63000.00
97	BOI		100000489	10.9.08	100000.00	10.9.18	148750.00
98	BOI		2036	25.8.16	10724145.00	25.2.17	11102774.00
99	BOI		2037	25.8.16	10724145.00	25.2.17	11102774.00
100	BOI		2038	25.8.16	10724145.00	25.2.17	11102774.00
101	BOI		2039	25.2.17	11102774.00	25.2.18	11668409.00
102	BOI		2040	25.2.17	11102774.00	25.2.18	11668409.00
103	BOI		2041	25.2.17	11102774.00	25.2.18	11668409.00
104	BOI		0001778	22.7.16	10744942.00	22.1.17	11124306.00
105	SBI		36514708559	4.2.17	5000000.00	5.8.17	5171130.00
106	SBI		8898	4.2.17	5000000.00	5.8.17	5171130.00
107	SBI		3654673319	4.2.17	5000000.00	5.8.17	5171130.00
108	SBI		8718	4.2.17	5000000.00	5.8.17	5171130.00
109	SBI		8650	4.2.17	5000000.00	5.8.17	5171130.00
110	SBI		8821	4.2.17	5000000.00	5.8.17	5171130.00
111	BOI		2068	21.3.17	3223486.00	21.9.17	3333197.00
112	BOI		2369	15.4.17	5000000.00	15.4.18	5354030.00
113	BOI		2370	15.4.17	5000000.00	15.4.18	5354030.00
114	BOI		2371	15.4.17	5000000.00	15.4.18	5354030.00
115	BOI		2374	15.4.17	5000000.00	15.4.18	5354030.00
116	BOI		2372	15.4.17	5000000.00	15.4.18	5354030.00
117	BOI		2373	15.4.17	5000000.00	15.4.18	5354030.00
118	BOI		2374	15.4.17	5000000.00	15.4.18	5354030.00
				GPF			
119	SBI,Takatpur	22231		18.7.15	389128.00		
120	do	85397		18.7.15	231357.00		
121	do	35605		18.7.15	243666.00		
122	do	200595		19.7.15	188591.00		
123	do	4559		21.7.15	77820.00		
124	do	2281		8.8.15	378364.00		
125	do	14461		19.8.15	255589.00		
126	do	6853		20.8.15	306814.00		
127	do	2221		13.9.15	334910.00		
128	do	63328		16.9.15	331370.00		
129	do	2011		7.11.15	404793.00		
130	do	6560		15.11.15	206047.00		
131	do	23039		7.12.15	296337.00		
132	do	8225		7.01.16	326084.00		
133	do	2851		11.01.16	140587.00		
134	do	70741		19.01.16	228785.00		
135	do	7250		20.1.16	1000000.00		
136	do	8384		10.2.16	222546.00		
137	do	2530		23.2.16	350000.00		
138	do	8416		24.2.16	11427366.00		

139	do	7427	19.3.16	195000.00		
140	do	90146	18.4.16	225337.00		
141	do	9747	9.5.16	450000.00		
142	do	10958	13.7.16	595000.00		
143	do	5753	20.8.16	360000.00		
144	do	5868	17.9.16	285000.00		
145	do	7176	17.10.16	290000.00		
146	do	6150	20.10.16	3458472.00		
147	do	1614	18.11.16	385000.00		
148	do	7836	13.01.17	450000.00		
149	do	8850	15.3.17	600000.00		
150	do	8542	23.12.15	330000.00		
151	do	1195	31.3.17	125175.00		
152	do	6071	6.2.17	3050535.00		

PARA: 8 ADVANCE

North Orissa University, Sri ram Chandra Vihar - 2015-2016

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	PGC cash book	895358.00	205000.00	1100358.00	700300.06	31-03-2016	400058.06	31-03-2016	400058.00	0.00	
2	01-04-2015	General Cash Book	18057700.00	79365516.00	259942516.00	17860888.00	31-03-2016	242081628.00	31-03-2016	242081628.00	0.00	
3	01-04-2015	DDCE Cash Book	1576743.00	464379.00	2041122.00	1040472.00	31-03-2016	1000650.06	31-03-2016	1003650.00	-3000.00	
4	01-04-2015	SFC Cash Book	461137.00	375000.00	836137.00	434437.06	31-03-2016	401700.06	31-03-2016	401700.00	0.00	
GRAND TOTAL			183510238.00	80409895.00	263920133.00	20036097.00		243884036.00		243887036.00	-3000.00	

North Orissa University, Sri ram Chandra Vihar - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
5	01-04-2016	PGC cash book	400058.00	324000.00	724058.00	199258.07	31-03-2017	524800.07	31-03-2017	524800.00	0.00	
6	01-04-2016	General Cash Book	242081628.00	26694889.00	268776517.00	17614113.07	31-03-2017	251162404.07	31-03-2017	251162404.00	0.00	
7	01-04-2016	DDCE Cash Book	1000650.00	1031574.00	2032224.00	1062141.07	31-03-2017	970083.07	31-03-2017	1062141.00	-92058.00	
8	01-04-2016	SFC Cash Book	401700.00	363000.00	764700.00	412400.07	31-03-2017	352300.07	31-03-2017	352300.00	0.00	
GRAND TOTAL			243884036.00	28413463.00	272297499.00	19287912.00		253009587.00		253101645.00	-92058.00	

Comments :

The details of advance as could be ascertained from the records made available before audit is furnished below. However, effective steps may be taken for adjustment of outstanding advances either return of advance in shape of cash or voucher adjustment as the case may be and compliance reported.

Details of outstanding advance of PGC cash book by the end of 31.3.17.						
SI No.	Name & designation of the advance holder	Vr No/date	Amount of advance outstanding	Purpose	Name of the Officer sanctioning the advance.	

	2006-07		More than one year	Less than one year		
1	Principal MPC(A) College	9.6.2006	5000	0	Chemistry practical examination	Dr. N. Panigrahi.
	Total:		5000	0		
	2010-11					
1	Dr. Jagannath Lenka,Prof.economic	12.12.2010	41800	0	Question paper setting	Dr. L.D Nayak,COE I/C register.
	-do-	21.12.10	2900	0	M.Phil entrance exam.	-do-
2	Nakulananda Mohanty,Prof.zoology	21.12.2010	3800	0	Question paper setting	-do-
3	Anil Ku Biswal,Reader in Botany	21.12.2010	3800	0	Question paper setting	-do-
4	Laxminarayan Dash,Reader in economic	21.12.10	3800	0	Question paper setting	-do-
5	Dr.Susmita Kar, Prof. In Physics.	21.12.2010	3800	0	Question paper setting	-do-
	Total:		59900	0		
	2011-12					
1	HOD Botany,Anil Ku. Biswal	3.12.11	2700	0	M.Phil entrance exam.	Dr. M.M Sahu,Register.
2	HOD Physics, Susmita Kar	3.12.11	2700	0	-do-	-do-
	Total:		5400	0		
	2012-13					
1	Prof. Nigamananda Das,prof in chemistry	6.12.12	2800	0	Centre expenses	Dr. M.M. Sahu, Register.
	Total:		2800	0		
	2014-15					
1	HoD,Physics,Susmita Kar.	3.12.14	2700	0	Conduct of M.Phil Test	Dr. Madhusudan Sahu, Register.
	Total:		2700	0		
	2015-16					
1	M.Himabindu,Chairman PG Council	16.7.15	80000	0	Conduct of P.G Entrance-2015	Dr.Laxminarayan Dash,Register
2	M.Himabindu,Chairman PG Council	18.12.15	50000	0	-do-	Dr.Laxminarayan Dash,Register
	Total:		130000	0		
	2016-17					
1	M.Himabindu,(prof)Chairman PG Council	4.7.2016	0	50000	Conduct of P.G Engrance-2016	Sadananda Nayak,Register.
2	M.Himabindu,(prof)Chairman PG Council	8.8.2016	0	5000	Conduct of organ donation	Sadananda Nayak,Register.
3	Lingaraj .Behera, Vice-president PG Athletic club	94/21.10.16	0	30000	Spots events	Sadananda Nayak,Register.

4	Dr. Jibendu Ku. Mantri, Reader in MCA	285/15.2.17	0	34000	Partition of MCA Hall	Sadananda Nayak, Register.
5	M.Himabindu,(prof)Chairman PG Council	287/8.3.17	0	200000	NAAC Visit	Sadananda Nayak, Register.
	Total:		0	319000		
	G.Total:		205800	319000		
	Advance outstanding by the end of 31.3.17. 205800+319000=524800.00					

Surchargeable advance of PGC cash book.

Advance outstanding more than one year and remain un-adjusted is surchargeable both advance holder and sanctioning authority in pursuance of DLFA Lr. No. 15179/DLFA, dtd. 28.9.13 and FD OM NO. 2221/F, dtd. 8.3.2022.

Details of Surchargeable advances of PGC cash book for 2014-15

Date of payment of advance.	Amount	To whom paid	Purpose of Advances.
3.12.14	2700.00	Susmita Kar,HOD,Physics	Conduct of M.Phil. Test.
Total:	2700.00		

Details of surchargeable advance of PGC cash book for 2015-16.

Date of payment of advance.	Amount	To whom paid	Purpose of advances.
16.7.2015	80000.00	M.Himabindu, Chairman,P.G Council.	Conduct of PG Entrance-2015.
18.12.15	50000.00	-do-	-do-
Total:	130000.00		

G.
Total: 2700.00+130000.00= Rs. 132700.00.

Persons Responsible.

Dr. Susmita Kar, Ex-HOD Physics , Now Prof. HOD, Physics,NOU, Takatpur = Rs. 1350. 00

Dr. Madhusudan Sahu,Ex-Registrar at present Reader Pol.Sc. MPC Autonomous college.= Rs. 1350.00

Total: - Rs. 2700.00

Dr. M. Himabindu Ex-Chairman PG Council at present Director SFC NOU,Takatpur = Rs, 65000.00

Dr. Laxminarayan Das,,Ex-Registrar at present Reader in Population studies, FM Univ. Baleswar. Rs. 65000.00

Total Rs. 130000.00

Yearwise break-up of outstanding advances of PGC cash book.

Year	Amount
2006-07	5000.00

2010-11	59900.00
2011-12	5400.00
2012-13	2800.00
2014-15	2700.00
2015-16	130000.00
2016-17	319000.00
Total:	524800.00

Details of advance adjusted during 2015-16 of PGC cash book.

Sl No.	Name and designation of the advance holder.	Reference to the Vr No/Date/Year of payment of advance	Reference to the Vr No/date of adjustment of advance	Amount of advance adjusted.
1	2	3	4	5
	Anil Ku. Biswal, Hod Botany	14.7.14/2014-15	12/7.9.15	15000.00
2	Dr. Promod Ku. Satpathy,HOD, Chem.	14.7.14/2014-15	13/7.9.15	15000.00
3	Dr. Laxminarayan Dash, HOD, Econ.	14.7.14/2014-15	14/7.9.15	15000.00
4	Dr. Susmita Kar, HOD,Phy.	14.7.14/2014-15	15/7.9.15	15000.00
5	Dr. Nakulananda Mohanty,HOD,Zoology	14.7.14/2014-15	16/7.9.15	15000.00
6	Dr.Jagannath Lenka,HOD-BIOTEch	14.7.14/2014-15	17/7.9.105	8000.00
7	Dr. Susmita Kar, Director,SFC	14.7.14/2014-15	18/7.9.15	8000.00
8	M. Himabindha,Chairman PG Council	13.11.14/14-15	19/7.9.15	7000.00
9	Dr.Anil Ku. Biswal,HoD,Botany	3.12.14/14-15	20/7.9.15	2700.00
10	Dr. Promod Ku. Satpathy,HOD, Chem.	3.12.14/14-15	21/7.9.15	2700.00
11	Dr.Laxminarayan Dash, HoD.Eco.	3.12.14/14-15	22/7.9.15	2700.00
12	Dr. Nakulananda Mohanty,HOD,Zoology	3.12.14/2014-15	23/7.9.15	2700.00
13	Dr.Susmita Kar,Director,SFC	3.12.14/2014-15	24/7.9.15	30000.00
14	Dr, Akshya Ku. Bastia,HOD,Botany	19.7.13/2013-14	25/7.9.15	15000.00
15	Prof. Jagannath Lenka,HOD,Eco.	19.7.13/2013-14	26/9.9.15	15000.00
16	Dr.Promod Ku. Satpathy,HOD.Chem	19.7.13/2013-14	27/9.9.15	15000.00
17	Dr. Biswanath Ratha,HoD,PHY.	19.7.13/2013-14	28/9.9.15	15000.00
18	Dr. Hemanta Ku. Sahu,HOD,Zoology	19.7.13/2013-14	29/9.9.15	15000.00

19	Prof. Nigamananda Das,HOD,BIOTech.	19.7.13/2013-14	30/9.9.15	8000.00
20	Basudev Sahu,HOD,Phy.	19.7.13/2013-14	31/9.9.15	8000.00
21	Biswanath Ratha,HOD,Phy.	11.12.13/2013-14	32/9.9.15	2700.00
22	Hemanta Ku. Sahu,HOD.Zoology	11.12.13/2013-14	32(1)/9.9.15	2700.00
23	Dr. Promod Ku. Satpathy,HOD, Chem.	11.12.13/2013-14	33/9.9.15	2700.00
24	Dr. Akshya Ku Bastia,HOD,Botany	11.12.13/2013-14	34/9.9.15	2700.00
25	Prof.Jagannath Lenka,HOD.Eco	11.12.13/2013-14	35/9.9.15	2700.00
26	Prof.Basudev Sahu,HOD.PHY	11.12.13/2013-14	36/9.9.15	30000.00
27	Prof. Promod Ku. Satpathy,HOD,ECO	11.12.13/2013-14	37/9.9.15	8000.00
28	Prof. Prabhajan Mallik,Vice-president,PG Athletic council	27.4.13/2013-14	44/1.12.15	38000.00
29	Dr. Susmita Kar, Reader in Physics.	27.4.13/2013-14	45/1.12.15	150000.00
30	Prof. Jagannath Lenka,HOD,BIO-tech.	27.4.13/2013-14	46/1.12.15	100000.00
31	Prof. Basudev Sahu, HOD-BIO-Tech	18.7.12/2012-13	47/1.12.15	8000.00
32	Dr. Akshya Ku Bastia,HOD,Botany	18.7.12/2012-13	48/1.12.15	8000.00
33	Dr. Promod Ku. Satpathy,HOD, Chem.	18.7.12/2012-13	49/1.12.15	8000.00
34	Dr. Biswanath Ratha,HoD,PHY.	18.7.12/20.12-13	50/1.12.15	8000.00
35	Dr. Hemanta Ku. Sahu,HOD,Zoology	18.7.12/2012-13	51/1.12.15	8000.00
36	Dr. Jagannath Lenka,HOD,Eco.	18.7.12/2012-13	52/1.12.15	8000.00
37	Dr. Biswajit Ratha,Reader in BIO TECH	3.12.14/2014-15	59/14.3.16	8000.00
38	Dr. Biswajit Ratha,Reader in BIO TECH	10.6.15/2015-16	60/14.3.16	50000.00
39	Dr. Hemanta Ku. Sahu,HOD,Zoology	1.3.16/2015-16	61/17.3.16	25000.00
	Total:			700300.00

Details of advance adjusted during 2016-17 of PGC cash book.

Sl No.	Name and designation of the advance holder.	Reference to the Vr No/Date/Year of payment of advance	Reference to the Vr No/date of adjustment of advance	Amount of advance adjusted.
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1	Dr. Promod Ku. Satpathy, Reader in Chem.	3.12.11/2011-12	88-93/9.8.16	2700.00
2	Dr. Nakulananda Mohanty, Prof. In Zoology	21.12.10/2010-11	96-106/27.10.16	3800.00
3	Dr. Nakulananda Mohanty, Prof. In Zoology	3.12.11/2011-12	107-113/27.10.16	2700.00
4	Prof. Jagannath Lenka, Reader in Economics.	29.12.2009/2009-10	114-128/28.10.16	100000.00
5	Prof. Nigamananda Das Reader in, BIOTech.	11.11.13/2013-14	132-135/25.11.16	5600.00
6	Prof. Jagannath Lenka, Reader in Economics.	23.10.16/2016-17	138-148/20.12.16	5000.00
7	Dr. Prabhajan Mallick. Lect. In Physics.	28.9.12/2012-13	5-11/2.5.16	5413.00
8	Dr. Prabhajan Mallick. Lect. In Physics.	23.9.10/2010-11	20-28/7.6.16	3625.00
9	Dr. Nakulananda Mohanty, Prof. In Zoology	22.3.13/2013-14	24-30/7.6.16	15000.00
10	Prof. Prabhajan Mallick., Lect in Physics	13.11.13/2013-14	31-44/7.6.16	16920.00
11	Prof. Jagannath Lenka, Reader in Economics.	3.12.11/2011-12	45-59/7.6.16	8500.00
12	Prof. Prabhajan Mallick., Lect in Physics	17.9.14/2014-15	64-83/29.7.16	30000.00
	Total:			199258.00

The year wise break up of advance adjusted during 2015-16 in respect of General Cash Book.

Year	Amount of advances adjusted
Prior to 2012-13	10000.00
2012-13	515740.00
2013-14	1483248.00
2014-15	7986356.00
2015-16	7865544.00
TOTAL	17860888.00

The year wise break up advance outstanding as on 31.03.2016 in respect of General Cash Book.

Year	Advance outstanding as on 31.03.2016
Prior to 2012-13	51072096.00
2012-13	5083923.00
2013-14	10319902.00
2014-15	104105735.00
2015-16	71499972.00
TOTAL	242081628.00

The year wise break up of advance adjusted during 2016-17 in respect of General Cash Book.

Year	Amount of advances adjusted
Prior to 2012-13	480664.00
2012-13	0.00
2013-14	81000.00
2014-15	1221606.00
2015-16	5095429.00
2016-17	10735414.00
TOTAL	17614113.00

The year wise break up advance outstanding as on 31.03.2017 in respect of General Cash Book.

Year	Advance outstanding as on 31.03.2016
Prior to 2012-13	50591432.00
2012-13	5083923.00
2013-14	10238902.00
2014-15	102884129.00
2015-16	66404543.00
2016-17	15959475.00
TOTAL	251162404.00

The year wise break up of advance adjusted during 2015-16 in respect of DDCE Cash Book.

Year	Amount of advances adjusted
Prior to 2012-13	0.00
2012-13	400000.00
2013-14	0.00
2014-15	295503.00
2015-16	344969.00
TOTAL	1040472.00

The year wise break up advance outstanding as on 31.03.2016 in respect of DDCE Cash Book.

Year	Advance outstanding as on 31.03.2016
Prior to 2012-13	617430.00
2012-13	0.00
2013-14	105100.00
2014-15	158710.00
2015-16	119410.00
TOTAL	1000650.00

The year wise break up of advance adjusted during 2016-17 in respect of DDCE Cash Book.

Year	Amount of advances adjusted
Prior to 2012-13	180342.00
2012-13	0.00
2013-14	71610.00
2014-15	111760.00
2015-16	106680.00
2016-17	573673.00
TOTAL	994019.00

The year wise break up advance outstanding as on 31.03.2017 in respect of DDCE Cash Book.

Year	Advance outstanding as on 31.03.2016
Prior to 2012-13	147942.00
2012-13	0.00
2013-14	71610.00
2014-15	111760.00

2015-16	106680.00
2016-17	573673.00
TOTAL	1011665.00

The year wise break up of advance adjusted during 2015-16 in respect of SFC Cash Book.

Year	Amount of advances adjusted
Prior to 2012-13	5000.00
2012-13	80385.00
2013-14	130780.00
2014-15	112300.00
2015-16	105972.00
TOTAL	434437.00

The year wise break up advance outstanding as on 31.03.2016 in respect of SFC Cash Book.

Year	Advance outstanding as on 31.03.2016
Prior to 2012-13	10300.00
2012-13	74400.00
2013-14	5000.00
2014-15	16500.00
2015-16	295500.00
TOTAL	401700.00

The year wise break up of advance adjusted during 2016-17 in respect of of SFC Cash Book.

Year	Amount of advances adjusted
Prior to 2012-13	10000.00
2012-13	10400.00
2013-14	5000.00
2014-15	16500.00
2015-16	190500.00
2016-17	180000.00
TOTAL	412400.00

The year wise break up advance outstanding as on 31.03.2017 in respect of of SFC Cash Book.

Year	Advance outstanding as on 31.03.2016
Prior to 2012-13	300.00
2012-13	64000.00
2013-14	0.00
2014-15	0.00
2015-16	105000.00
2016-17	183000.00
TOTAL	352300.00

Details of outstanding advances for more than one year which are surchargeable.

The details of advances outstanding as on 31.3.2015 and 31.03.2016 in different cash books which attracts surcharge action are furnished below,

Year	Name of the Cash Books				TOTAL
	General	DDCE	SFC	PGC	
2014-15	104984875.00	158710.00	0.00	2700.00	105146285.00
2015-16	66519143.00	80750.00	105000.00	130000.00	66834893.00
TOTAL	171504018.00	239460.00	105000.00	132700.00	171981178.00

It would be seen from the above table that a total sum of Rs.171981178.00 is outstanding as on 31.03.2016 out of the advances paid during the year 2014-15 and 2015-16. As per G.O. No.2221/F dated-08.03.2002 the aforesaid advance is treated as loss to the University Fund as there was no valid ground for non-adjustment of the outstanding advances. Further, as per Circular No.15179/DLFA dated-28.09.2013 the amount is suggested for recovery both from the advance holders and

sanctioning authority on 50-50 basis and the details of such recovery are furnished below

In Exit Conference the Local Authority state that necessary steps will be taken to adjust the outstanding advances at an early date and compliance reported to audit.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Laxmi Narayan Dash	Ex-Registrar	NOU,Baripada,Mayurbhanj	20471192
2	IDCO,BBSR	Director	Bhubaneswar,Odisha	22999105
3	Dr.M.Himabindu	Chairman,PGC	NOU,Baripada,Mayurbhanj	254000
4	Jashipur College	Principal	At-PO-Joshipur,Dist-Mayurbhanj	2000
5	Madhu Sudan Sahoo	Ex-Registrar	NOU,Takatpur,Baripada,Mayurbhanj	33038895
6	Road and Building,Keonjhar	Executive Engineer,	Keonjhar Division,Keonjhar	10158000
7	Road and Building,Mayurbhanj	Executive Engineer,	Baripada,Mayurbhanj	31574500
8	P.K.Satapathy	Ex-Registrar	NOU,Baripada,Mayurbhanj	32719084
9	CPWD,BBSR	Executive Engineer,	Bhubaneswar,Odisha	13739437
10	BSNL	Manager,Baripada	Baripada,Mayurbhanj	973260
11	Dr.R.K.Singh	Lecturer	NOU,Baripada,Mayurbhanj	5000
12	Dr.M.Himabindu	Chairman,PGC	NOU,Baripada,Mayurbhanj	2500
13	Dr.Priyaranjan Debta,	Lect. in Zoology	NOU,Baripada,Mayurbhanj	931984
14	Dr.P.K.Satapathy	HOD,Chemistry	NOU,Baripada,Mayurbhanj	1230
15	Dr.G.Sahu	Lect. in Zoology	NOU,Baripada,Mayurbhanj	391300
16	Orissa Construction Corporation	Executive Engineer,	Bhubaneswar,Odisha.	706500
17	MMV,College	Principal	At-P.O-Rairangpur,Dist-Mayurbhanj	1500
18	Betnoti College	Principal	At-P.O.-Betnoti,Dist-Mayurbhanj	7500
19	Karanjia College	Principal	At-PO-Karanjia,Dist-Mayurbhanj	5000
20	Dr.R.K.Singh	HOD	NOU,Baripada,Mayurbhanj	78250
21	Dr.J.N.Lenka	Lecturer in Economics	NOU,Baripada,Mayurbhanj	260000
22	Dr.R.N.Munda	Lecturer	NOU,Baripada,Mayurbhanj	1284980
23	Dr.G.Sahu	Lecturer	NOU,Baripada,Mayurbhanj	413043
24	Dr.N.Mohanty	HOD,Zoology	NOU,Baripada,Mayurbhanj	304348
25	Dr.M.Himabindu	Chairman,PGC	NOU,Baripada,Mayurbhanj	25000
26	Dr.K.L.Barik	D.O.	NOU,Baripada,Mayurbhanj	110000
27	Sri S.K.Tanti	Senior Asst.	NOU,Baripada,Mayurbhanj	1500
28	Dr.B.Rath	Lect. in Biotech.	NOU,Baripada,Mayurbhanj	30000
29	Dr.N.N.Dash	Lecturer	NOU,Baripada,Mayurbhanj	2516
30	M-s RAIN BOW	Supplier	Kolkata	299757
31	Dr.J.K.Mantri	Reader,MCA	NOU,Baripada,Mayurbhanj	161484

32	Dr.K.L.Barik	D.O.	NOU,Baripada,Mayurbhan j	305545
33	Dr.Sujata Dash	Reader,MCA	NOU,Baripada,Mayurbhan j	107152
34	Dr.B.Rath	Lect. in Biotech.	NOU,Baripada,Mayurbhan j	101576
35	Udala College	Principal	At-Po-Udala,Dist-Mayurbh anj	9500
36	Sri S.K.Tanti	Senior Asst.	NOU,Baripada,Mayurbhan j	6000
37	Dr.S.Kar	HOD,Physics	NOU,Baripada,Mayurbhan j	1230
38	Dr.A.K.Bastia	Reader	NOU,Baripada,Mayurbhan j	197713
39	Dr.P. Mallick	Lecturer in Physics	NOU,Baripada,Mayurbhan j	33734
40	Dr.A.K.Biswal	Secy.Sports	NOU,Baripada,Mayurbhan j	11500
41	Dr.R.N.Munda	Lecturer	NOU,Baripada,Mayurbhan j	209363
42	DD Autonomous College	Principal	At-Po-Keonjhar, Dist-Keonjhar	24500
43	Badasahi Panchayat Samiti college	Principal	At-Po-Badasahi, Dist-Mayurbhanj	6000
44	Baripada College	Principal	Baripada, Mayurbhanj	6000
45	TTMV College	Principal	Ghatagaon,Dist-Mayurbha nj	2500
46	Rairangpur College	Principal	Rairangpur,Mayurbhanj	6000

PARA: 9 GRANTS

North Orissa University, Sri ram Chandra Vihar - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	33363966.00	231139666.67	264503632.67	176658033.00	31-03-2016	87845599.67	
2	01-04-2015	2979052.00	0.00	2979052.00	1621627.00	31-03-2016	1357425.00	NSS Regular and Special
3	01-04-2015	0.00	118586074.00	118586074.00	44962521.00	31-03-2016	73623553.00	Govt.Grant-Development works.
4	01-04-2015	16889169.00	7934715.00	24823884.00	6278293.00	31-03-2016	18545591.00	UGC Grant.
	GRAND TOTAL	53232187.00	357660455.67	410892642.67	229520474.00		181372168.67	

North Orissa University, Sri ram Chandra Vihar - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
5	01-04-2016	87845599.67	214991333.33	302836933.00	158397562.00	31-03-2017	144439371.00	
6	01-04-2016	1357425.00	2689878.00	4047303.00	1313649.00	31-03-2017	2733654.00	NSS Regular and Special
7	01-04-2016	73623553.00	30000000.00	103623553.00	40000000.00	31-03-2017	63623553.00	Govt.Grant-Development works.
8	01-04-2016	18545591.00	34210060.00	52755651.00	31210139.00	31-03-2017	21545512.00	UGC Grant.
	GRAND TOTAL	181372168.67	281891271.33	463263440.00	230921350.00		232342090.00	

Comments :

It would be seen from the above table that huge amount of grant funds are lying unspent and it was Rs.152292898.00 as on 31.03.2017. The local authority is advised to utilize the grant fund for the purpose for which those are released.

In Exit conference the Local Authority assured to utilise the unspent grant.

PARA: 10 UTILISATION CERTIFICATE

North Orissa University, Sri ram Chandra Vihar - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2015	255897121.00	176658033.00	432555154.00	0.00	31-03-2016	432555154.00	
	GRAND TOTAL	255897121.00	176658033.00	432555154.00	0.00		432555154.00	

North Orissa University, Sri ram Chandra Vihar - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
2	01-04-2016	432555154.00	158397562.00	590952716.00	69844452.00	31-03-2017	521108264.00	
	GRAND TOTAL	432555154.00	158397562.00	590952716.00	69844452.00		521108264.00	

Comments :

The details of U.C. submitted during the year 2016-17

L.No/Date	Amount	Year to which grant relates	To whom U.C.submitted	Name of the scheme
2438/30.6.16	27915221.00	2015-16	Director,H.E.	RUSA
3721/4.11.16	41929231.00	2015-16	do	do
TOTAL	69844452.00			

The details of year wise break up of outstanding U.Cs as on 31.03.2017

Ref.to the year	DHE,Odisha	Other Grant	N.S.S.	UGC	TOTAL
Prior to 2012-13	2790888.00	4661900.00	1320144.00	53289409.00	62062341.00
2012-13	0.00	11866550	3496793.00	16506475.00	31869818.00
2013-14	4720421.00	8266785.00	0.00	10621297.00	23608503.00
2014-15	22687138.00	85872000.00	2713885.00	27083436.00	138356459.00
2015-16	103346960.00	0.00	3466621.00	0.00	106813581.00
2016-17	157083913.00	0.00	1313649.00	0.00	158397562.00
TOTAL	290629320.00	110667235.00	12311092.00	107500617.00	521108264.00

As per Rule-173 of OGFR Vol-I, Utilization Certificates are to be submitted to the proper quarter by 30th June of the succeeding year of expenditure of the grant. Though U.Cs for a sum of Rs.69844452.00 have been submitted during the year 2016-17, the pending position as on is yet Rs.521108264.00 as on 31.3.2017 which is also in an alarming condition. The local authority is advised to take effective step for early submission of pending U.Cs to the proper quarter to get rid of the apprehension of curtailment of grant in the succeeding year for such lapses.

In Exit conference the Local Authority assured to clear up the balance outstanding UCs at an early date and compliance reported to audit later on.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
No case of misappropriation was detected during the course of audit for the year 2015-16 and 2016-17. Hence, no comments.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No case of loss of stock and store was detected during the course of audit for the year 2015-16 and 2016-17 . Hence, no comments.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Less amount received from disinvestment of FDRs.
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On checking of the receipts in SFC cash book for the year 2016-17 it is noticed that less amount of Rs.24556.00 has been received from disinvestment of FDRs as per the details given below,

FDR No.	Date of invest	Amount	Date of maturity	Maturity value	Amount received	Less receipt
551045110001584	4.2.15	5000000.00	4.2.17	5945005.00	5932739.00	12266.00
551045110001585	4.2.15	5000000.00	4.2.17	5945005.00	5932715.00	12290.00
					Total	24556.00

In response to audit objection statement , the local authority replied that the BOI has been intimated to deposit the aforesaid amount of Rs.24556.00. But no refund has been made by the Bank till closure of audit. Hence, the reply of the local authority could hardly settle the audit objection. Hence, the objection stands and the amount under question i.e, /rs,24556.00 is suggested for recovery from the officials who are equally responsible for such loss.

In Exit conference the Local authority stated that steps has been taken to regularise the same.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sadananda Nayak	Registrar	Registrar,NOU UNIV,Baripada.	12278
2	Sisir Ku Das,	Comptroller of Finance	Comptroller of finance,NOU,Baripada.	12278

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Vouchers wanting.

In course of checking of the expenditure in SFC cash book for the year 2015-16 and 2016-17 it is revealed that the following vouchers are not pasted in the voucher guard file. The said vouchers involve expenditure of Rs.516008.00 as per the details furnished below,

Sl.No.	Voucher No/Date	Particulars	Amount
1	297/3.2.16	Transfer of fund from SFC to Chairman PGC	377400.00
2	331/10.3.16	Paid to supdt. Gents hostel towards outstanding dues of Pravat Tripathy.	4370.00
3	20/26.4.16	Paid to Dr. M. Mahanta towards monthly salary for 3/16	10000.00
4	276/29.8.16	Paid to Ramesh Moharana towards salary for 7/16	13548.00
5	289/24.9.16	Paid to Ramesh Moharana towards salary for 8/16	15000.00
6	307/27.9.16	Advance paid to Dr.S.C.Sahoo,Botany towards training programme.	30000.00
7	396-398/24.9.16	Remuneration paid to L.K.Rath,Yoga	7100.00
8	335/3.10.16	Paid to Chairperson P.G.C. towards distribution of processing fees.	43590.00
9	344/5.10.16	Paid to Ramesh Moharana towards salary for 9/16	15000.00
		Total	516008.00

Due to non-production of the above noted vouchers the expenditure involving Rs.516008.00 was kept under objection till production of the same to next audit.

In Exit conference the Local authority assured to produce the same before next audit.

14.2 - Non-production of vouchers.

1

In spite issue of objection memo, the following ladies hostel –II vouchers could not be made available before audit. However, the same may be produced before next audit.

Vr No/date	Amount	Particulars.
11/5.8.15	4180.00	Electric repairing.
3/23.4.15	3982.00	Caution money refund.
Total:	8162.00	

Pending production of same Rs. 8162.00 is held under objection. In response to objection memo, the local authority did not furnish any reply, which is not sufficient to drop the para.

In Exit conference the Local authority assured to produce the same before next audit.

14.3 - Inadmissible payment made to the contractual teachers.

On checking of the payment made to the contractual teachers of SFC for the year 2015-16 and 2016-17 with reference to the SFC cash book it is noticed that the contractual teachers have been paid for the vacation period from 18.05.2015 to 24.06.2015 and 20.05.2016

to 25.06.2016 respectively. Since the University is closed for the aforesaid period, so the contractual teachers are having no work to perform for which payment is due. But payment is found to have been made which is not admitted in audit and the expenditure to the score of Rs.958029.00 (Rs.428524.00 and Rs.529505.00 made during the year 2015-16 and 2016-17) is treated as loss of University fund. The details of such expenditure are furnished below,

Name of the Employees	Deptt.	MAY			JUNE			TOTAL
		Amount paid	Amount due	Excess payment	Amount paid	Amount due	Excess payment	
1	2	3	4	5	6	7	8	9
Dr. Madhusmita Sahoo	ATS	15000	8226	6774	15000	3000	12000	18774
Ms. Amrutajyoti Mohanty	Education	10000	5484	4516	10000	2000	8000	12516
Sabman Parveen	English	15000	8226	6774	15000	3000	12000	18774
Ms. Kalpana Panigrahi	MBA	15000	8226	6774	15000	3000	12000	18774
Mr. Smrutiranjana Das	MBA	15000	8226	6774	15000	3000	12000	18774
Mr. Sitaram Das	MBA	7741	4245	3496	15000	3000	12000	15496
Ms. Ipsita Mahanta	MFC	15000	8226	6774	15000	3000	12000	18774
Dr. Nabin Kumar Sahoo	MLIS	15000	8226	6774	15000	3000	12000	18774
Ms. Debasmita Singaboo	MLIS	10000	5484	4516	10000	2000	8000	12516
Mrs. Sanjukta Mohanty	Math	15000	8226	6774	15000	3000	12000	18774
Ms. Smrutirekha Das	Math	15000	8226	6774	15000	3000	12000	18774
Dr. Suvendu Ku. Satpathy	MSW	15000	8226	6774	15000	3000	12000	18774
Mr. Nisitha ranjan Sahoo	MSW	10000	5484	4516	10000	2000	8000	12516
Dr. Bichitrnath Sahoo	Odia	15000	8226	6774	15000	3000	12000	18774
Dr. Pratigyan Panda	Odia	15000	8226	6774	15000	3000	12000	18774
Mrs. Saraswati Patra	Odia	15000	8226	6774	15000	3000	12000	18774
Mr. Debabrata Nandi	RS & GIS	15000	8226	6774	15000	3000	12000	18774
Dr. Rabindra Ku. Mishra	WLBC	15000	8226	6774	15000	3000	12000	18774
Dr. Srustidhar Rout	WLBC	15000	8226	6774	15000	3000	12000	18774
Mr. Thakura Ch. Marndi	Santali	15000	8226	6774	15000	3000	12000	18774
Dr. Prasanna Ku. Patra	Sanskrit	15000	8226	6774	15000	3000	12000	18774
Dr. Bholanath Dash	Sanskrit	15000	8226	6774	15000	3000	12000	18774
Mr. Partha sarathi Mishra	CS & E	15000	8226	6774	15000	3000	12000	18774
Mr. Santiswarup Basa	CS & E	15000	8226	6774	15000	3000	12000	18774
	TOTAL	337741	185217	152524	345000	69000	276000	428524

Details of excess payment made for the year 2016-17.

Name of the Employees	Deptt.	MAY			JUNE			TOTAL
		Amount paid	Amount due	Excess payment	Amount paid	Amount due	Excess payment	
1	2	3	4	5	6	7	8	9
Dr. Madhusmita Sahoo	ATS	20000	12258	7742	20000	3333	16667	24409
Ms. Amrutajyoti Mohanty	Education	20000	12258	7742	20000	3333	16667	24409

Mr. Priyaranjan Dash	Education	20000	12258	7742	20000	3333	16667	24409
Sabman Parveen	English	20000	12258	7742	20000	3333	16667	24409
Ms. Kalpana Panigrahi	MBA	20000	12258	7742	20000	3333	16667	24409
Mr. Smrutiranjana Das	MBA	20000	12258	7742	20000	3333	16667	24409
Mr. Sitaram Das	MBA	20000	12258	7742	20000	3333	16667	24409
Dr. Nabin Kumar Sahoo	MLIS	20000	12258	7742	20000	3333	16667	24409
Dr. Susanta Ku Mohanta	Math	20000	12258	7742	20000	3333	16667	24409
Ms. Smrutirekha Das	Math	20000	12258	7742	20000	3333	16667	24409
Dr. Suvendu Ku Satpathy	MSW	20000	12258	7742	20000	3333	16667	24409
Ms. Rasmirekha Rout	MSW	20000	12258	7742	20000	3333	16667	24409
Dr. Bichitransath Sahoo	Odia	20000	12258	7742	20000	3333	16667	24409
Dr. Pratigyan Panda	Odia	20000	12258	7742	20000	3333	16667	24409
Mr. Debabrata Nandi	RS & GIS	20000	12258	7742	20000	3333	16667	24409
Dr. Rabindra Ku. Mishra	WLBC	20000	12258	7742	20000	3333	16667	24409
Dr. Srustidhar Rout	WLBC	20000	12258	7742	20000	3333	16667	24409
Mr.Thakura Ch. Marndi	Santali	20000	12258	7742	20000	3333	16667	24409
Dr. Prasanna Ku. Patra	Sanskrit	25000	15323	9677	25000	4167	20833	30510
Mr. Partha sarathi Mishra	CS & E	15000	9194	5806	15000	3194	11806	17612
Mr. Santiswarup Basa	CS & E	15000	9194	5806	15000	3194	11806	17612
Mr. Biswajyoti Singha	MFC	20000	12258	7742	20000	3333	16667	24409
	TOTAL	435000	266613	168387	435000	73882	361118	529505

In response to audit objection statement the local authority replied that the contractual teachers are doing the work of motivating and lobbying UG pass out students for admission in their departments. During vacation they do their research work because to become eligible for contractual appointment in the next year. Further, they perform different work as assigned by the Director , SFC/Chairman PGC Council/Authority of the University.

The reply so furnished by the local authority is not convincing to the settle the objection.Hence, the objection stands on its own merit and expenditure to the tune of Rs.958029.00 is not admitted in audit which is suggested for recovery from the officials for whose lapses such payment has been made.

In Exit conference the Local authority assured to regularise the same...

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Prafulla Kumar Mishra	Ex-Vice Chancellor	North Odisha University,Baripada,Mayurbhanj	319344
2	Dr.Laxminarayan Dash	Incharge Registrar	North Odhisha University,Baripada,Mayurbhanj	142841
3	Sri Sadananda Naik,OAS-S	Registrar	North Odisha University,Baripada,Mayurbhanj	176501
4	Sri Sisir Kumar Das,OFS-I	Controller of Finance	North Odisha University,Baripada,Mayurbhanj	319343

14.4 - Production of AMC agreement and Stock Register.

During the course of tracing of the paid vouchers with reference to the main cash book it was revealed that a sum of Rs.132535.00 has been paid to M/s EUREKA FORBES Ltd, Bharati Tower, Bhubaneswar towards AMC for 21 nos. of acquaguard water cooler and purifier . The copy of the AMC was not made available to audit in the voucher guard file. Further, the stock register of aforesaid acquaguards was not produced before audit . Hence, the agreement of AMC along with the stock register was asked to be produced before audit for verification.

In response to audit objection statement , the local authority did not furnish any reply till closure of audit. Hence, the objection stands and a sum of Rs.132535.00 was kept under objection till production of the same to next audit.

In Exit conference the Local authority assured to produce the same before next audit..

PARA: 15 AUDIT ON WORKS

15.1 - Payment made without measurement.

Vide following departmental cash book vouchers; a sum of Rs. 70000.00 was paid towards construction of Lily pond. The payment was made only collection of material cost, which cannot be admitted to audit. However, the measurement and volume of works executed may be produced before audit so as to justify the payment.

Vr No. /date	Amount	Name of the contractor	Name of Department.
86/12.1.17	20000.00	Subrat Ku.Kar	Chemistry.
87/27.1.17	10000.00	-do-	-do-
91/4.3.17	10000.00	-do-	-do-
Total:	40000.00		
7/8.2.17	30000.00	Subrat Ku. Kar	Compute application.
G. Total:	70000.00		

Pending production of same Rs. 70000.00 is held under objection. In response to objection memo, the local authority replied that, the work was executed by the concerned HODs and there was no Engineering person appointed during the period for which measurement could not be recorded in the MB, which is not sufficient to drop the para.

Hence, the objection sustains till the production of measurement book with duly recorded the measurement . Till than a sum of Rs.70000.00 was kept under objection.

In Exit conference the Local authority assured to produce the M.B to next audit..

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - Financial position of Hostel Account /Department cash book for 2015-16 & 2016-17.

Gents Hostel.

Details of Financial position of Gents Hostel cash book for 2015-16.			
Sl No.	Head of A/c	Amount received	Details of C.B.
1	Estt. Fees	398960.00	
2	Interest	24466.00	
	Total:	423426.00	
	Add O.B.	581671.50	
	G. Total:	1005097.50	

	Expenditure		
1	Caution money refund	12400.00	
2	Hosten maintenance	115575.00	
3	News paper	2653.00	
4	Security services	110910.00	
	Total:	241538.00	BOI NOU-55101010000089=2635259.50
	Add C.B	763559.50	Cash=300.00
	G. Total:	1005097.50	Total:Rs 263559.50
	Reconciliation of BOI NOU A/c -551010100000849.		
	Cash balance as per Cash book = 763259.50		
i)	Add following cheque amount is yet to be debited to		
	Pass book.(+)= Rs. 8138.00		
	Ch No./Date	Amount	
	9974/12.1.13	400	
	5278/4.5.13	2138	
	1212/21.4.14	400	
	1713/21.4.14	400	
	1721/21.8.14	400	
	1722/21.8.14	400	
	1834/18.10.14	400	
	1835/18.10.14	400	
	1843/18.10.14	400	
	1844/18.10.14	400	
	1861/5.1.15	400	
	1447/7.8.13	400	
	1883/1.7.15	400	
	1897/11.7.15	400	
	1898/11.7.15	400	
	1936/12.2.16	400	
	Total:	8138	
	Cash balance as per pass book as on 31.3.16=	771397.5	
	Details of Financial position of Gents Hostel cash book for 2016-17		
SI No.	Head	Amount received	
1	Estt. Fees	469060.00	
2	Interest	41332.00	
	Total:	510392.00	
	Add O.B.	763559.50	
	G. Total:	1273951.50	
	Expenditure		
1	Security services	163968.00	
2	Refund of caution money	19600.00	Cash=300.00

3	Hosten maintenance	82804.00	NOU,BOI-551010100000849=1006733.50
4	News paper	546.00	
	Total:	266918.00	Total:Rs 1007033.50
	Add C.B	1007033.50	
	G. Total:	1273951.50	
	Reconciliation of BOI NOU A/c -551010100000849.		
	Cash balance as per cash book as on 31.3.17=	1006733.50	
	Add following cheque amount is yet to be debited to	(+) 8138.00	
	Ch No./Date	Amount	
	9974/12.1.13	400	
	5278/4.5.13	2138	
	1212/21.4.14	400	
	1713/21.4.14	400	
	1721/21.8.14	400	
	1722/21.8.14	400	
	1834/18.10.14	400	
	1835/18.10.14	400	
	1843/18.10.14	400	
	1844/18.10.14	400	
	1861/5.1.15	400	
	1447/7.8.13	400	
	1883/1.7.15	400	
	1897/11.7.15	400	
	1898/11.7.15	400	
	1936/12.2.16	400	
	Total:	8138	
	Cash balance as per pass book as on 31.3.17=	1014871.50	

Ladies Hostel -I.

Details of financial position of Ladies Hostel-I.		Receipt.	
2015-16			
Sl No.	Head of A/c	Amount received	Details of C.B.
1	Estt. Fees	176370	
2	Interest	11757	
	Total:	188127	
	Add O.B.	325985	
	G Total:	514112	
Expenditure		Amount expended	
1	Security services	149480	
2	Hostel maintenane	38346	
3	Refund of caution money	9600	
4	Transfer to Ladies Hostel-II	2470	
	Total:	199896	BOI A/c-551010100000847=307714

	Add C.B	314216	Cash= 6502.00
	G Total:	514112	Total:314216
	2016-17		
SI No.	Head of A/c	Amount received	Details of C.B.
1	Interest	12431	
2	Estt. Fees	248820	
	Total:	261251	
	Add O.B.	314216	
	G Total:	575467	
	Expenditure	Amount expended	
1	Security services	162811	
2	Hostel maintenane	52408	BOI A/c-551010100000847=314226.98
3	Transfer to Ladies Hostel-III	39520	Cash= 6502.00
	Total:	254739	Total:320728.00
	Add C.B	320728	
	G Total:	575467	
	Reconciliation.BOI-551010100000847		
	Cash balance as per cash book as on 31.3.17	314226.98	
i	Add un-reconciled enhanced P.B balance before 1.4.14	(+)400	
ii	Add amount paid to multipurpose self help co-op store vide ch. No. 001020 dt.25.4.14 not encashed.	(+) 484.00	
iii.	Deduct amount as Rs. 11011.00 paid to M/S Care Securities and allied services,BBSR towards wages of daily wagers encashed from bank but in cash book(bank) it was wrongly written as Rs. 10011.00	(-) 1000.00	
	Cash balance as per pass book as on 31.3.17	Rs.313110.98	

Reconciliation of Ladies Hostel-I (2015-16) Pass Book -BOI,NOU-A/c-551010100000847.

Cash balance as per cash book as on 31.3.16 of L-I cash BOOK- Rs. 307714.98.

i) Add un-reconciled enhanced pass book balance before 1.4.2014 = (+) 400.00

ii) Amount paid to multipurpose self help co-op; store vide Ch. No. 0010 dt. 25.7.14

not encashed. = (+) 484.00

iii) Deduct amount of Rs. 11011.00 paid to M/S Care Securities

and allied services, BBSR towards wages of daily wagers encashed

from bank but in cash book(bank) it was wrongl written in Rs. 10011.00= (-) 1000.00

Cash balance as per pass book as on 31.3.2016 = 307598.98

Ladies Hostel-II.

Details of financial position of Ladies Hostel-II.2015-16			
SI No.	Head of A/c	Amount received	Details of C.B.
1	Estt. Fee	456200	
2	Interest	57050	
	Total:	513250	
	Add.O.B.	1457812	
	G. Total:	1971062	
Expenditure of L.Hostel-II 2015-16		Expended	
1	Security services	193525	
2	Hostel function	87039	
3	Salary of Hostel Accountant	12000	
4	Refund of caution money	33200	
5	Refund of advance	7850	C.B details.
	Total:	333614	BOI NOU A/c-551010100000848
	Add CB	1637448	1636758.00
	G. Total:	1971062	Cash= 690.00
			Total= 1637448.00
A/c-BOI NOU-551010100000848.			
	Cash balance as per cash book as on 31.3.16	1636758.00	
i	Deduct as against actual totalling of receipt side of the cash and the totalling of the cash book made Rs. 1138827.00(1138827-1138453.00) on 25.7.14	(-) 374.00	
ii	Add less CB shown in cash book on 31.3.16	(+) 0.78.00	
	Cash balance as per pass book as on 31.3.16	1636384.78	
2016-17			
SI No.	Head of A/c	Receipt.	
1	Interest	63873	
2	Estt. Fee	461510	BOI NOU A/c-551010100000848 = 1738515.00
	Total:	525383	Cash= 690.00
	Add O.B.	1637448	Total= 1739205.00
	G Total:	2162831	
Expenditure of L.Hostel-II 2016-17			
1	Security services	245287	
2	Hostel function	121139	
3	Refund of caution money	57200	
	Total:	423626	
	Add CB	1739205	
	G. Total:	2162831	
Reconciliation			
	Cash balance as per cash book as on 31.3.17	1738515.00	
i	Cash balance as per cash book as on 31.3.16		

	Deduct as against actual totalling of receipt side of the cash and the totalling of the cash book made Rs. 1138827.00(1138827-1138453.00) on 25.7.14	(-) 374.00	
ii	Add less CB shown in cash book on 31.3.16	(+) 0.78	
	Cash balance as per pass book as on 31.3.17	1738141.78	

Ladies Hostel-III.

Ladies Hostel-III.(Financial position for 2016-17)			
SI No.	Head of A/c	Receipt.	
1	Admission fee	143210.00	
2	Seat rent	460.00	
3	Interest	709.00	
4	Transfer from L.-I	39520.00	
	Total:	183899.00	
	Add O.B.	0.00	
	G. Total:	183899.00	
Expenditure			
SI No.	Head of A/c	Expended.	
1	Hostel function	31911.00	BOI NOU-5510100110006932=61904.00
2	Security services.	87440.00	
3	News paper	1244.00	
4	Saraswati Puja	1400.00	
	Total:	121995.00	
	Add C.B.	61904.00	
	G. Total:	183899.00	
Reconciliation			
	A/c 5510100110006932		
	Cash balance as per cash book as on 31.3.17	61904.00	
	Cash balance as per pass book as on 31.3.17	61904.00	
	Differene	Nil.	

Details of financial position of Departmentwise cash book for 2015-16

Name of cash book	Opening Balance	Receipt	Total	Expenditure	Closing balance.
Botany	214936.93	443443	658379.93	142255	516124.93
Zoology	155122.04	442557	597679.04	321506	276173.04
DST-FIST	1006771.00	21367.00	1028138.00	1028138.00	0.00
UGCSAP	590498.00	564876.00	1155374.00	571818.00	583556.00
Economic	332149.00	98553.00	430702.00	33052.00	397650.00
PHYSICS	328524.50	440676.00	769200.50	168013.00	601187.50
Chemistry	205680.41	251215	456895.41	240437.5	216457.91
Compuer Appliaion	12900.00	88960.00	101860.00	10219.00	91641.00

Bio Technology	892.00	133500.00	134392.00	9867.00	124525.00
Total:	2847473.88	2485147.00	5332620.88	2525305.50	2807315.38

Details of financial position of Departmentwise cash book for 2016-17.

Name of cash book	Opening Balance	Receipt	Total	Expenditure	Closing balance.
Botany	516124.93	572397.00	1088521.93	310639.00	777882.93
Zoology	276173.04	509415.00	785588.04	691132.00	94456.04
DST-FIST	0.00	0.00	0.00	0.00	0.00
UGCSAP	583556.00	0.00	583556.00	0.00	583556.00
Economic	397650.00	208538.00	606188.00	70442.00	535746.00
PHYSICS	601187.50	603575.00	1204762.50	264538.00	940224.50
Chemistry	216457.91	541357.00	757814.91	156468.40	601346.51
Compuer Applicaion	91641.00	698100.00	789741.00	591997.05	197743.95
Bio Technology	124525.00	243000.00	367525.00	141133.00	226392.00
Total:	2807315.38	3376382.00	6183697.38	2226349.45	3957347.93

DEPARTMENT OF UNIVERSITY.

Details of Departmentwise receipt and expenditure for 2015-16

BOTANY			
O.B.	Head	Receipt	C.B.as on 31.3.16
214936.93	PHD Exam	31500.00	
	Sholarship	132000.00	
	Interest	14943.00	
	Project fee	130000.00	
	Admission fee	135000.00	
	Total:	443443.00	
	Add O.B.	214936.93	
	G.Total:	658379.93	
Expenditure			
	Scholarship	132100.00	
	Contingency	5355.00	BOI NOU-551010210000019=
	Rep.Maint.	4800.00	516124.93
	Total:	142255.00	No difference in P.B & CB
	Add CB	516124.93	
	G.Total:	658379.93	
ZOOLOGY			
O.B.	Head	Receipt	C.B. As on 31.3.16
155122.04	Admission fee	322920.00	
	Laboratory	20000.00	

	Interest	11637.00	
	Project fee	88000.00	
	Total:	442557.00	
	Add O.B.	155122.04	
	G.Total:	597679.04	
		Expenditure	
	Z oology Equip.	156532.00	
	Audit fee	11000.00	
	Scholarship	88000.00	BOI NOU-551010210000014
	News paper	2772.00	276173.04
	PHD Exam	63000.00	
	Tel. Charges	202.00	No difference in P.B & CB
	Total:	321506.00	
	Add C.B.	276173.04	
	G.Total:	597679.04	
	DST-FIST		
OB	Head	Receipt	
1006771.00	Interest	21367.00	
	Total:	21367.00	
	Add O.B.	1006771.00	
	G Total	1028138.00	
	Head	Expenditure	
	Library books	199631.00	
	Refund of unspent money	119797.45	
	Bank commission	76.55	
	Rep.Maint.	384541.00	C.B. As on 31.3.16
	Custom & Excise duty	65000.00	BOI NOU-551010110000352=0
	Purchase of zoology chemical	259092.00	
	Total:	1028138.00	
	Add CB	0.00	
	G.Total:	1028138.00	
	UGC SAP		
OB	Head	Receipt	C.B. As on 31.3.16
590498.00	Contingency	99697.00	
	Chemicals	100000.00	
	Travel	46153.00	
	Advisory committee	50000.00	

	Seminar	144029.00	
	Books & Journal	50000.00	
	Hiring service	47520.00	
	Interest	27477.00	
	Total:	564876.00	
	Add O.B.	590498.00	
	G.Total:	1155374.00	
	Expenditure		
	Contingency	85131.00	
	Chemicals	100000.00	
	Travel	100000.00	
	Advisory committee	50000.00	
	Seminar	150000.00	BOI NOU =551010110003066=
	Books & Journal	50000.00	583556.00
	Hiring service	36000.00	No difference in P.B & CB
	Infrastructure	687.00	
	Total:	571818.00	
	Add CB	583556.00	
	G. Total.	1155374.00	
	ECONOMIC		
O.B.	Head	Receipt	C.B as on 31.3.16
332149.00	Interest	14463.00	
	Admission fee	84090.00	
	Total:	98553.00	
	Add O.B.	332149.00	
	G Total	430702.00	
		Expenditure	
	Tel. Charges	2594.00	Details of C.B.
	Rep.Maint.	27868.00	BOI NOU-551010210000016=
	TA/DA/Rem.	2590.00	397650.00
	Total:	33052.00	No difference in P.B & CB
	Add. C.B.	397650.00	
	G Total	430702.00	
	PHYSICS		
O.B.	Head	Receipt	CB as on 31.3.16
328524.50	Interest	18716.00	
	Admission fee	309960.00	

	Merit scholarship	112000.00	
	Total:	440676.00	
	Add OB	328524.50	
	G Total	769200.50	
	Head	Expenditure	
	Tel. Charges	1936.00	
	Rep & Maint.	22577.00	Details of C.B.
	Scholarship	112000.00	BOI NOU -551010210000015
	PHD Exam	31500.00	599650.50
	Total:	168013.00	Cash=1537.00
	Add CB	601187.50	Total:601187.50
	G Total	769200.50	No difference in P.B & CB
	CHEMISTRY		
OB	Head	Receipt	CB as on 31.3.16
205680.41	Interest	11278.00	
	PHD Exam	239937.00	
	Total:	251215.00	
	Add. OB	205680.41	
	G.Total:	456895.41	
		Expenditure	
	Laboratory	92052.00	BOI NOU-551010210000017-214719.41
	Contingency	30262.50	Cash=1738.50
	PHD Exam	31500.00	Total:-216457.91
	Rep. Maint	86623.00	
	Total:	240437.50	
	Add CB	216457.91	
	G Total	456895.41	
	COMPUTER APPLICATION		
O.B.	Head	Receipt	C.B as on 31.3.16
12900.00	Admission fee	88900.00	
	Total:	88960.00	
	Add O.B.	12900.00	
	G Total	101860.00	
		Expenditure	
	Deptt. Expr.	6977.00	BOI NOU -551010210000028
	News paper	3242.00	81460.00
	Total:	10219.00	Cash- 10181
	Add CB	91641.00	Total:91641.00
	G Total	101860.00	No difference in P.B & CB

BIO-TECHNOLOGY			
O.B.	Head	Receipt	CB as on 31.3.16
892.00	Admission fee	133500.00	
	Total:	133500.00	
	Add O.B.	892.00	
	G Total	134392.00	
		Expenditure	Cash =4.00
	Rep & Maint.	9867.00	BOI,NOU-551010210000027= 124521.00
	Add CB	124525.00	Total= 124525.00
	G.Total:	134392.00	No difference in P.B & CB.

Details of Departmentwise receipt and expenditure for 2016-17.

BOTANY			
OB	Head	Receipt	C.B. as on 31.3.17
516124.93	Interest	26897.00	
	Scholarship	48000.00	
	Project fee	230000.00	
	Admission fee	117500.00	
	Lily Pond	50000.00	
	Seminar	100000.00	
	Total:	572397.00	
	Add O.B.	516124.93	
	G. Total:	1088521.93	
	Head	Expenditure	
	Rep.Maint.	121139.00	
	Dev. Of Botanical Garden	50000.00	BOI NOU A/c-551010210000019-777882.93
	Scholarship	48000.00	No difference in P.B and C.B
	Seminar	30000.00	
	Refund to Chairman PGC	31500.00	
	Lily Pond	30000.00	
	Total:	310639	
	Add CB	777882.93	
	G. Total:	1088521.93	
ZOOLOGY			
OB	Head	Receipt	CB as on 31.3.2017
276173.04	Interest	13415.00	
	Scholarship	24000.00	

	Admission fee	322000.00	
	Seminar	100000.00	
	Lily Pond	50000.00	
	Total:	509415.00	
	Add OB	276173.04	BOI NOU A/c-551010210000014-Rs.94456.04
	G Total	785588.04	No difference in P.B & C.B
	Head	Expendiure	
	Purchase of chemicals	506717.00	
	Contingeny	58624.00	
	Tel. Charges	1791.00	
	Scholarship	24000.00	
	Seminar	100000.00	
	Total:	691132	
	Add CB	94456.04	
	G Total	785588.04	
	DIST-FIST		
OB	Head	Receipt	CB as on 31.3.2017
0	0	0	0
	Head	Expenditure	
0	0	0	0
	UGC SAP		
OB	Head	Receipt	CB as on 31.3.2017
583556.00	0	0	0
	Head	Expenditure	
	0	0	BOI NOU A/c-551010110003066-583556.00
	ECONOMIC		No difference in P.B & CB.
OB	Head	Receipt	CB as on 31.3.2017
397650.00	Interest	18538.00	
	Admission fee	190000.00	
	Total:	208538.00	
	Add.OB	397650.00	
	G. Total:	606188.00	
	Head	Expenditure	
	Tel. Charges	1270.00	
	Refreshment	190.00	
	Rep.Maint.	35432.00	BOI,NOU-A/c-551010210000016-Rs.535746.00

	TA/DA	2050.00	No difference in P.B & CB.
	PHD	31500.00	
	Total:	70442.00	
	Add CB	535746.00	
	G. Total:	606188.00	
	PHYSICS		
OB	Head	Receipt	CB as on 31.3.2017
601187.50	Interest	29575.00	
	Merit Scholarship	96000.00	
	Admission fee	328000.00	
	Lily Pond	50000.00	
	National Seminar	100000.00	
	Total:	603575.00	
	Add OB	601187.50	
	G Total:	1204762.50	
	Head	Expenditure	
	Telephone	2822.00	
	Rep.Maint.	55897.00	
	Merit Scholarship	96000.00	BOI NOU A/c -551010210000015-RS 913225.50
	Seminar	109819.00	Cash-26999.00
	Total:	264538.00	Total= Rs. 940224.50
	Add CB	940224.50	No difference in PB & CB
	G Total	1204762.50	
	CHEMISTRY		
OB	Head	Receipt	CB as on 31.3.2017
216457.91	Interest	14327.00	
	Admission fee	477030.00	
	Lily Pond	50000.00	
	Total:	541357.00	
	Add OB	216457.91	
	G. Total:	757814.91	
	Head	Expenditure	
	Rep.Maint.	86289.00	
	Labour charges	6000.00	BOI NOU-A/c-551010210000017-Rs. 596727.01
	UGC	24179.40	Cash-4919.50
	Lily Pond	40000.00	Total= Rs. 601346.51
	Total:	156468.40	No difference in PB & CB

	Add CB	601346.51	
	G Total :	757814.91	
	COMPUTER APPLICATION		
OB	Head	Receipt	Details of CB as on 31.3.17
91641.00	Partition of Deptt.	153000.00	
	FRSM Registration	345100.00	
	UNIV. Conference	150000.00	
	Lily Pond	50000.00	
	Total:	698100.00	
	Add O.B.	91641.00	
	G Total:	789741.00	
	Head	Expenditure	
	News paper	778.00	
	FRSM Conference	38640.00	
	Rep.Maint.	310079.55	
	Lily Pond	30000.00	
	Partition of Deptt.	153000.00	BOI NOU A/c-551010210000028-Rs. 190556.95
	Remuneration	59500.00	Cash-Rs. 7186.50
	Total:	591997.55	Total:Rs. 197743.45
	Add CB	197743.45	No difference in PB & CB
	G Total:	789741.00	
	BOI-TECHNOLOGY		
OB	Head	Receipt	CB as on 31.3.2017
124525.00	PHD	32500.00	
	Admission fee	210500.00	
	Total:	243000.00	
	Add OB	124525.00	
	G Total	367525.00	
	Head	Expenditure	
	Rep.Maint.	108633.00	
	PHD	32500.00	BOI,NOU-A/c-551010210000027-Rs.535746.00

Total:	141133.00	Cash= 4.00
Add CB	226392.00	Total:Rs. 226392.00
G Total:	367525.00	No difference in PB & CB

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Target and Achievement

The target and achievement of different projects as on 31.03.2017 are furnished below,

Sl.No.	Name of the project	Sponsoring Agency	Estimated Cost of the project	Amount released	Amount of expenditure made as on 31.03.2017	Status of the project
1	2	3	4	5	6	7
1	Effect of antioxidant and pesticides on earthworm and its implication.	Department of Science & Technology, Govt. of Odisha	791000.00	264000.00	250461.00	Ongoing
2	To characterize a novel topical cream based therapy against cervical cancer and targeting cervical cancer by modulating the tumor microenvironment	Department of Biotechnology, Govt of India.	8710968.00	3853968.00	2977670.00	On going
3	Studies on fresh water algal diversity of Similipal Biosphere Region and Screening for their anti-microbial potentials.	U.G.C, India	1015697.00	993226.00	993226.00	Completed.
4	Nutritional and Microbiological evaluation of traditional rice beverage (Handia) from Northern Odisha.	Department of Science & Technology, Govt. of Odisha	748000.00	572000.00	572000.00	Completed
5	In vitro propagation of orchids for Tribal Development	Department of Science & Technology, Govt. of Odisha	459000.00	459000.00	459000.00	Completed
6	Weak and rare decays of Bc mensionina relativistic independent quack model	U.G.C, India	793420.00	564800.00	564800.00	On going
7	Studies on bacterial diversity of Similipal Biosphere Reserve and Screening for their anti-microbial metabolites.	U.G.C, India	871920.00	298080.00	298080.00	Completed
8	Antiproliferative and cytotoxicity effect of Hydrobhis Schitosa crude venom on cancer cell lines.	Science and Engineering Research Board, India	4976000.00	3200000.00	3200000.00	Completed
9	Studies on microbial diversity (Bacteria and Fungi) of Similipal Biosphere Reserve and their potential applications as plant growth promoters and biocentral agents against ive phytopathogers.	Department of Science & Technology, Govt. of Odisha	624000.00	508000.00	508000.00	Completed.

10	Systemetics of amphibian species using their larval morphology and ontogeny.	Science and Engineering Research Board, India	3843300.00	3630765.00	3630765.00	Completed.

PARA: 18 MISCELLANEOUS

18.1 - Less refund of Maturity value of FDR by Bank.PGC cash book Obj-P-24.

In PGC Cash book for 2016-17 bearing FDR No. 551045110002072(BOI) Rs. 5000000.00 was invested on 28.3.16 which was matured on 28.3.17 having maturitny value of Rs/ 5375114.00. But the BOI,NOU has returned the maturity value as follows:-

Maturity value credited to pass book on 29.3.17= Rs. 5336648.00

In shape of TDS on dtd. 1.10.16 =Rs. 18331.00

In shape of TDS on 29.3.17 = Rs. 18813.00

Total refund Rs. 5373792.00

As against actual maturity value to be refunded i.e. Rs. 5375114.00, Rs. 5373792.00 was refunded leaving the balance of Rs. 1322.00 (5375114.00-5373792.00)

The above sum of Rs. 1322.00 need be recovered from the persons responsible which is treated as loss to university fund.

In response to objection memo, the local authority replied that the Bank authority has been intimated to deposit the TDS, which does not help to settle up the objection. on spot..Hence, a sum of Rs.1322.00 was kept under objection till the amount is received from the Bank and shown to audit.

In Exit conference the Local authority stated that steps has been taken to regularise the same..

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sisir Ku Das,	Comptroller of Finance	Comptroller of finance,NOU,Baripada.	661
2	Sadananda Nayak	Registrar	Registrar,NOU UNIV,Baripada.	661

18.2 - Non-realisation of water tax vide F.C on 22.12.14, item-34, P/c-186.Obj.P-30.

On 22.12.14 meeting proceeding @100.00/PM water tax are to be deducted from the occupants of Qtrs. Of NOU. But no water tax has been collected . Further, Energy charges of Rs. 1000.00 P.M. has been collected from the salary of the following staff vide Memo No. 1791(9)/NOU, dtd. 5.5.2015, P/c-191 of Qtr. Allotment file. As the the energy charges @ 1000.00/PM collected from the employee, the question of collection of water tax @ 100.00 cannot be avoided. Details are given below.

Sl No.	Name and designation	Date of occupation	Period up-to 31.3.17	Amount
1	Dr. L.Behera,Lect. In chemistry	1.12.10 to 31.3.17	76 months	7600.00
2	Dr. P.Parida, Lect. In zoology	1.10.11 to 31.3.2017	66 months	6600.00
3	Dr. K.K. Sahu, Lect.in Economics	1.12.11 to 31.3.17	64 months	6400.00

4	Dr. S.Kar,Reader in Physics	1.12.13 to 31.3.17	40 months.	4000.00
5	Dr. M. Mallick, Lect. In Economics	1.12.13 to 31.3.17	40 months	4000.00
6	Prof. M. Himabindu,Prof. In computer application	1.7.14 to 31.3.17	33 months	3300.00
7	Sisir Ku. Das,OFS(I),COF	15.3.15 to 31.3.17	25 months	2500.00
8	R.K. Singh, Lect. In Chemistry	1.3.2010 to 31.3.17	85 months.	8500.00
	Total:			42900.00

The recovery suggested basing on the F.C meeting held on 22.12.14 and letter No. 1791(9)/NOU, dt.5.5.2015.

Hence, Rs. 42900.00 suggest recovery from the persons responsible. In response to objection memo, the local authority replied that, the occupants have been intimated in shape of letter No. 3251/25.9.17 and the deductions are being started from their salary bill from Sept,'2017. till recovery of full amount para stands.

The following persons are responsible for such loss.

In Exit conference the Local authority assured to make the recovery from the person concerned.Hence para stands on its own merit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Debendra Ku. Pati.	Sr.Asst.	Now. S.O. In NOU,Takatpur.	14300
2	Sisir Ku. Das,	COF	Now, Comptroller of finance, NOU,Takatpur.	14300
3	Sadananda Nayak	Registrar	Now,Registrar,NOU,Takat pur.	14300

18.3 - Non-realisation of House rent from BOI,NOU. Obj-P-32

The syndicate in their meeting dated 6.11.08 resolved that the space (51' x 21') in the administrative building of NOU on the monthly rent of Rs. 3500.00 P.M. excluding energy charges are to be collected from BOI,NOU. Further by installing a separate meter, the energy charges are to be collected. Vide DY No. 2611/8.12.15 of P/c-198, 20% increase on rent at interval of 5 years are to be collected from BOI, which fall on 1.2.2014 With the following terms and conditions, the room No. 9 & 12 was allotted to BOI w.e.f. 1.12.09

Further the energy charges from 2/09 to 10/13 have not been collected from BOI.

Steps may be taken for realisation of arrear energy charges from the above period with due consultation with BOI and amicable settlement.

Details of House rent due to be collected is given below.

Sl No.	Period	Month	Rate of rent	Total
1	1.2.09 to 31.12.09	11 months	@3500/PM	38500.00
2	1.1.2010 to 31.12.2010	12 months	@ 3500/PM	42000.00
3	1.1.11 to 31.12.11	12 months	@3500/PM	42000.00
4	1.1.12 to 31.12.12	12 months	@3500/PM	42000.00
5	1.1.13 to 31.12.13	12 months	@3500/PM	42000.00
6	1.1.2014 to 31.1.14	1 month	@3500/PM	3500.00
7	1.2.14 to 31.12.14	11 months	@4200/PM	46200.00
8	1.1.2015 to 31.12.15	12 months	@4200/PM	50400.00
9	1.1.16 to 31.12.16	12 months	@4200.00/PM	50400.00
10	1.1.2017 to 31.3.207	3 months	@4200/PM	12600.00
	Total:			369600.00

Out of that, Rs. 354900.00 has been deposited by BOI,NOU leaving the balance of Rs. 14700.00,which cannot be admitted in audit suggest recovery.

In response to objection memo, the local authority recovered Rs. 14700.00 vide MR NO. 8579/14.9.17. Hence the para is dropped.

18.4 - Non-realisation of rent from Post Office of administrative Building of NOU Obj-35

As per syndicate meeting decision held on 24.6.13 P/c-130, the rent from post office are to be collected which may be decided in consultation with Superintendent of Posts. The Post office was shifted on 8.9.2013 from Takatpur ITI to NOU, Takatpur with terms and conditions communicated to Supdt. Of Posts, Baripada bearing Lr No. 3079/NOU, dt.28.6.13. But the rent from post office has not been collected till -to-date, which sustain a greater loss to University.

In response to objection memo, the local authority replied that Superintendent of posts in his letter dated 24.10.17 agreed to deposit Rs. 600.00 from Sept,'2017 on wards. However, steps may be taken to recover the arrear dues if possible .

In Exit conference the Local authority assured to take necessary steps in this regard..

18.5 -

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS

19.1 - The Position of remittance of Gove.dues.

The Position of remittance of Govt. dues as on 31.3.2017

Particulars	Royalty	VAT	L.Ces	P.T.	I.T	Total
O.B.,	0.00	0.00	0.00	13050.00	289500.00	302550.00
Amount collected	0.00	0.00	0.00	76725.00	3704162.00	3780887.00
Total	0.00	0.00	0.00	89775.00	3993662.00	4083437.00
Amounted deposited	0.00	0.00	0.00	76650.00	3733162.00	3809812.00
Balance to be remitted	0.00	0.00	0.00	13125.00	260500.00	273625.00

The Govt.dues may be deposited in proper quarter and the same may be shown to the next audit.

In Exit conference the Local authority assured to deposit Govt.money in proper quarter and compliance reported to audit..

19.2 -

As per records made available to audit it was noticed that the University has received no loan or paid any interest to that effect during the year 2015-16 and 2016-17. Hence , no comments.

PARA: 20 RESULT OF AUDIT

20.1 - Result of Audit.
As a result of this audit a sum of Rs.173734690.00 was kept under objection.which includes Rs.173007985.00 suggested for recovery.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	171981178.00	171981178.00	171981178.00	0.00	0.00	
2	13.1	0.00	24556.00	24556.00	0.00	0.00	
3	14.1	0.00	516008.00	0.00	0.00	0.00	
4	14.2	0.00	8162.00	0.00	0.00	0.00	
5	14.3	958029.00	958029.00	958029.00	0.00	0.00	
6	14.4	0.00	132535.00	0.00	0.00	0.00	
7	15.1	0.00	70000.00	0.00	0.00	0.00	
8	18.1	1322.00	1322.00	1322.00	0.00	0.00	
9	18.2	42900.00	42900.00	42900.00	0.00	0.00	
Total		172983429.00	173734690.00	173007985.00	0.00	0.00	

Audit Certificate

Cetrified that the accounts of North Orissa University,Sri ram Chandra Vihar for the financial year 2015-2016 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	18.3/32	8579	2017-09-14	14700	BOI,NOU
Total				14700	