

LOCAL FUND AUDIT, GANJAM, ODISHA

CATEGORY : University,General

Audit Report No : 385008/AR/2018-2019-GANJAM

PARA: 1 TITLE SHEET

1	Name of the Institution :	Berhampur University
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	PROF.DEEPAK KUMAR BEHERA, VICE-CHANCELLOR, 01.04.16 TO 31.07.16 PROF.RAJENDRA PRASAD DAS, VICE-CHANCELLOR, 04.08.16 TO 31.03.17 01.08.16 TO 03.08.16 VACANT PERIOD V.C. SRI REMISH KERKETTA.OAS,S.REGISTRAR 01.04.16 TO 30.11.17 SRI SAILENDRA KUMAR DIVEDI,OAS SAG, REGISTRAR 01.12.17 TO 31.03.17 SRI JAYA KRUSHNA SETHI,OFS-I SG, COF 01.04.16 TO 31.03.17
	Name of the Local Authority at the time of Audit :	PROF.RAJENDRA PRASAD DAS, VICE-CHANCELLOR, SRI RANJN KUMAR BISWAL, REGISTRAR PROF.BIBHUTI BHSAN MOHAPATRA,C.O.F SRI TUSHAR KANTI KHATUA,C.O.F
4	Duration of Audit :	01-05-2018 To 30-04-2019 (Mandays Consumed :- 321)
5	Name of the Auditors :	SUDHANSHU SEKHAR BISWAL - Lead Auditor(01-05-2018 to 30-04-2019) DILLIP KUMAR SAHU - Auditor(01-05-2018 to 30-04-2019) SRI BHAGIRATHI SAHU - Auditor(01-05-2018 to 30-04-2019)
6	Name of the Reviewing Officer :	JAGANNATH DASH(District Audit Officer)
7	Date of submission of report by Reviewing officer :	19-06-2019
8	Entry Conference Date :	30-04-2019
9	Exit Conference Date :	
10	Name of the District Audit Officer :	JAGANNATH DASH
11	Date of approval of report by District Audit Officer :	18-07-2019

PARA: 2 PHYSICAL VERIFICATION

Slno	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	02.05.2018 Before Transaction	0.00	0.00	Cash Book PageNo.26	Nil

Comments
RESULT OF PHYSICAL VERIFICATION

Si 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	Endowments	02.05.2018	90 Nos.	90 Nos.	SRP-356	Nil
2	TDRS. General	02.05.2018	83 Nos.	83 Nos.	SRP-393	Nil
3	Service postage stamp .General Account	02.05.2018	27,599	27,599	SRP-153	Nil
4	Service postage stamp .Exam-General Diary Section	02.05.2018	1,30,894	1,30,894	SRP-132	Nil
5	Service postage stamp .DEC	02.05.2018	306	306	SRP-109	Nil
6	Service postage stamp .PGC	02.05.2018	146	146	SRP-139	Nil
7	Service postage stamp .Type and Issue Section	02.05.2018	90,077	90,077	SRP-302	Nil
8	Service postage stamp Examination - Confidential section	02.05.2018	1,91,473	1,91,473	SRP-145	Nil
9	Service postage stamp .UHSS	10.09.2018	466	466	SRP-27	Nil
10	Service postage stamp .Lingaraj Law College	23.07.2018	1,465	1,465	SRP-41	Nil
11	Unused Miscellaneous receipt books. Lingaraj Law college	13.11.2018	31 Nos.	31 Nos.	SRP-339	Nil
12	Miscellaneous receipt books. UHSS	10.09.2018	0	0	SRP-58	Nil
13	Miscellaneous receipt books. General Account	02.05.2018	30 Nos.	30 Nos.	Store Section SR-6 VOL-II (SRP-105)	Nil
14	Gold Medal	30.09.2018	14 Nos.	14 Nos.	Cashier's SRP-07	Nil

Comments

The verification of physical balance of the above items has been conducted during audit. No significant discrepancy noticed in this regard during audit period. However, steps may be taken to keep less balance of hard cash.

Non Conduct of physical verification of cash by COF on regular Basis:-

As per University Accounts Manual (vide Sections 24, 25, 26) Chapter –III para 16 & 17 the cash books shall be closed every day and the Section Officer shall verify the closing balance & give a certificate to that effect at the bottom of the page in cash book. The Finance Officer shall verify the cash books at least once in a month, the physical cash balance & give a dated certificate to that effect.

The Vice-Chancellor may also verify the cash balance at any time. At the end of every week. the statement of accounts received from the banks shall be checked with the cash books the cheque issue register in order to ensure that the balance as shown in cash book agrees with the bank balance as stated by the bank in the statement of accounts.

Nevertheless, the above procedure has not been observed by the University for Smooth Maintenance of the accounts. The authority is requested to observe above guideline.

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

Sino	List Records/Register
1	Grand-in-Aid Register
2	CPF Register
3	GPF Register
4	Bank Pass Books
5	Pay Bill Register
6	Advance Ledger
7	Bill Register
8	Demand-Collection-Balance Register of fees recoverable from students/colleges
9	Log Book of Vehicles
10	Utilisation Certificate files
11	Allotment Register
12	Stamp Account Register
13	Endowment Register
14	Salary and Allowances Payable Register
15	TDR Register/Investment Register
16	T.A. Advance Register
17	Pay Advance Register
18	Festival Advance Register
19	Advance Register
20	Money Receipt Books
21	Payment vouchers/Receipt Vouchers
22	Register of Cheques Issued
23	Cash Books

B : List of Records/Registers not Maintained

Sino	List Records/Register
1	Advances from Parties/Contractors/suppliers/employees
2	Works Register
3	Bank Books

C : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Security deposit Register
2	Earnest Money Deposit Register
3	Salary Control Register
4	Trial Balance
5	Non-Consumable Stock Register
6	Consumable Stock Register
7	Treasury Book of Drawal
8	SD/EMD Register
9	Alphabetical Sheet
10	Foundation Fund Register
11	Retention Money Register
12	General Ledger
13	BD/CHEQUE Receipt Register
14	Counterfoils of issued Cheques
15	T.A. Control Register
16	College dues Register
17	Bank Loan Register
18	Vehicle Advance Register
19	House Building Loan Register
20	RECEIPT & PAYMENT ACCOUNT for the year end
21	INCOME & EXPENDITURE ACCOUNT for the year end
22	BALANCE SHEET at the end of the year
23	Journal/Contra Vouchers
24	Journal Register

D : List of Records/Registers not Required

Sino	List Records/Register
1	Deposits with various Authorities

2	Sundry Debtors
3	Materials with Contractors
4	Sundry Creditors Register

Comments

Non-maintenance of Prescribed Records and Registers-

The above noted Records and Registers, although prescribed as per OUAM, but the local authority failed to maintain them . The Registers like SD/EMD and Govt. dues Register had not been maintained by the University, although it is insisted upon in every audit. In response to POM No.01/01.05.2018 and 05 dated 24.09.2018 no reply has been furnished by the local authority . Therefore, the local authority is once again advised to ensure maintenance of these vital Registers to eliminate the possibility of double refund of SD/EMD and Govt. dues, B.D. Register and other important Registers for clear information to audit and compliance therein

PARA: 4 FINANCIAL POSITION

Berhampur University - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	MAIN CASH BOOK	01-04-2016	1056034 953.44	94195711 4.00	19979920 67.44	90786754 8.00	31-03-2017	1090124 519.44	31-03-2017	1113369 951.44	-23245432 .00	(-) Rs.2,39,62,927 relates to 2016-17 and Rs.7,17,495 relates to previous period.
	GRAND TOTAL		1056034 953.44	94195711 4.00	19979920 67.44	90786754 8.00		1090124 519.44		1113369 951.44	-23245432 .00	

Comments

Details of closing balance as per cash book of Berhampur university for the year 2016-17

Sl No.	Particulars	Amount
01	Cash in hand	14,142.00
02	Bank	48,75,22,329.44
03	TDRs	62,58,33,480.00
	TOTAL:	1,11,33,69,951.44

The details of bank position are given below:

Sl. No.	Name of the Bank	Account Number	C.B.as on 31.03.2017 as per cash Book
1	Canara Bank	6371214000002	7,98,24,488.00
2	SBI 12th Finance	10941791269	1,20,000.00
3	SBI (On line, EPF)	35586275402	54,73,155.00
4	SBI (Indigenous)	10859084082	10,08,245.51
5	SBI Exam	10941791292	32,02,165.22
6	SBI (Gen)	10941791021	29,25,86,946.21

7	SBI(Research)	10941791010	1,75,28,009.73
	SBI(Research-Indigenous)	34933147816	-
8	SBI(RUSA)	34820182734	8,62,16,475.00
9	SBI	10859098233	11,659.00
10	SBI (Dev. Fund)	10941792604	14,65,174.32
11	SBI	10941792570	54,889.03
12	SBI, SB A/C	10941792138	31,122.42
13	HDFC	200022142009	-
		Total	48,75,22,329.44

Financial position of General fund account of B.U. for the year 2016-17:-

Details of closing balance as on 31.03.2017 as per audit is as follows:-

Sl No.	Particulars	Amount
01	Cash in hand	14,142.00
02	Bank	46,42,76,897.44
03	TDRs	62,58,33,480.00
	TOTAL:	1,09,01,24,519.44

The details of bank position in different accounts maintained by the university are furnished in Para-5 and the position of TDR is furnished in Para-7 of the Audit Report. The details of receipt & expenditure for the year 2016-17 is furnished in statement-A and statement-B respectively which is appended to the financial statement of this A/R.

Closing balance as on 31.03.2017 as per Cash book	1,11,33,69,951.44
Closing balance as on 31.03.2017 as per Audit	1,09,01,24,519.44
Difference	2,32,45,432.00

REASON OF DIFFERENCE:

Sl No.	Particulars	Amount

1	Closing balance as per cash book as on 31.03.2017		1,11,33,69,951.44
2	Discrepancy as per of previous audit report		21.00
3	Deduct less expenditure shown in cash book at page-21/dtd.6.05.14.		(-) 2,926.00
	Expenditure shown in cash book=Rs.84574.00		
	Actual expenditure=Rs.87500.00		
	Less shown-Rs.2926.00		
4	Deduct less expenditure shown in cash book at page-75/dtd.19.7.14		(-) 10.00
	Expenditure shown in cash book=Rs.119433.00		
	Actual expenditure =Rs.119443.00		
	Less shown=Rs.10.00		
5	Add less receipt shown in cash book as the receipt amount of Rs.500/- was taken in internal adjustment column of cash book instead of receipt column on 7.08.14 at pg-85		500.00
6	Deduct less expenditure shown in cash book at page-123/dtd.30.9.14		(-) 90.00
	Cheque issued(no.737238)=Rs.10321.00		
	Expenditure shown =Rs.10231.00		
	Less shown=Rs.90.00		
7	Grants of Rs.720000/- on account of DST Inspire received by the university but not taken into cash book as on 31.3.16		7,20,000.00
8	Difference between closing balance of RUSA fund in Main cash book and the subsidiary cash book as on 31.03.2017		(-) 6,26,24,253.00
	Main cash book- 8,62,16,475.00	8,62,16,475.00	
	Subsidiary cash book- 2,35,92,222.00		
	The difference is due to following reasons which need reconciliation by the local authority		
	On 30.03.16, expenditure of 85,68,600 in RUSA cash book wrongly show Receipt in main cash book. So, the closing balance in Main cash book was enhanced by double the amount.	(-) 1,71,37,200.00	
	On 31.03.16, expenditure of Rs.1,15,402/- in RUSA cash book not reflected in the main cash book . Hence, the closing balnce of the Main cash book was raised by that amount.	(-) 1,15,402.00	
	Bank commission of 11.12.15 taken receipt in subsidiary cash book not reflected in Main cash	56.00	

	book.		
	During the whole period of 2016-17 no transaction of the subsidiary cash book was reflected in the Main cash book. Drung this period an amount of Rs.2,67,12,379.00 was received and Rs.7,20,84,086.00 was made expenditure in the subsidiary cash book. For not showing these transactions in the main cash book, the closing balance of the main cash book remained inflated by an amount equal to difference between the expenditure and receipt.	(-) 4,53,71,707.00	
	subsidiary cash book balance as on 31.03.17	2,35,92,222.00	
9	Excess expenditure shown in the main cash book during 2016-17		3,86,61,326.00
	Date-Page No. of main cash book	Amount	
	13.05.16 (30)	2,67,417.00	
	20.03.17 (243)	6,65,778.00	
	25.03.17 (247)	3,53,49,734.00	
	27.03.17 (248)	17,55,906.00	
	28.03.17 (249)	6,22,491.00	
	TOTAL	3,86,61,326.00	
10	Closing balance as per Audit as on 31.03.2017		1,09,01,24,519.44

The University authority is requested to make reconciliation of the above discrepancy of Rs. 2,32,45,432.00 and report compliance to audit.

ASSETS AND LIABILITIES:-

The position of liquid asset & liabilities of the university as on 31.3.2017 are given below-

Assets		
SL.No	Particulars	Amount
1	Closing balance of Main cash book as on 31.03.17 (as per audit) excluding advance.	1,09,01,24,519.44
2	Outstanding market rent and stall rent as on 31.03.2017	1,09,635.00
3	Outstading Advance as on 31.03.2017 (as per audit)	4,20,92,061.96
	TOTAL :	1,13,23,26,216.40

Liabilities		
SL.No	Particulars	Amount

1	Unspent grant as on 31.03.2017	12,79,51,065.00
2	SD/EMD refundable	1,19,23,663.00
3	Outstanding Govt. dues	2,69,762.00
4	Outstanding Electricity dues of 03/17 including arrear.	26,84,791.00
5	Outstanding Water charges of 03/17 including arrear.	97,035.00
	TOTAL :	14,29,26,316.00

From the above table it is clear that there is excess of assets over liabilities. Hence the authority is suggested to utilize the funds instead of parking the money in bank.

Annual budget :

Annual budget and Revised budget for the year 2016-17 has been recommended by the Finance Committee held In December 2016 and approved by the Syndicate vide resolution No. 230 dated 12.05.17. The budget is not realistic as there is variation in the actual receipt and expenditure to the budgetary receipt and expenditure. The local authority is requested to prepare the budget properly after taking into account the real receipt and expenditure into account. The budget of the Berhampur University for 2016-17 is furnished below:

BERHAMPUR UNIVERSITY BUDGET RECEIPT & EXPENDITURE FOR THE YEAR 2016-17		
	RECEIPT	
MAJOR HEAD	CODE : 1104 MISCELLANEOUS (OWN SOURCES)	REVISED ESTIMATE 2016-2017
CODE : 1104 MISCELLANEOUS (OWN SOURCES)		
11040001	Hire Charges	50,000
11040002	Sale Proceeds	50,000
11040003	Cost of Publication	1,00,000
11040004	Rent/Rent from Guest House	4,00,000
11040005	Recovery of Water and Electrical Charges	5,00,000
11040006	Refund of Advance	14,00,000
11040007	Transport Fee	5,000
11040008	Audit & Other Recovery	5,00,000
11040009	EMD	4,00,000
11040010	Entrance & Development Fees	1,00,000
11040011	Other Misc. Receipt	20,00,000
11040012	Registration of Firms	5,000
11040013	Bus Fare	12,00,000
11040014	License Fees-Quarters	7,00,000
11040015	Festival Advance	50,00,000
11040018	Hostel Seat Rent	14,00,000
11040019	Telephone Rent	20,000
11040020	R.T.I	6,000
11040021	Royalty	2,000

11040022	Over head Charges	7,00,000
11040023	Group Insurance Scheme (GIS)	3,00,000
11040024	Computer Loan of Employees	12,00,000
	TOTAL	1,60,38,000
CODE: 1202	NON-UGC PROJECTS (STATE) CAPITAL PLAN	
12020010	Dev. Grant Infrastructure (State)	70,65,00,000
12020020	Wi-Fi System in the Campus	-
12020030	RUSA Grant	20,00,00,000
12020040	Construction of Repair & Renovation of Volleyball & Badminton Court	-
	TOTAL	90,65,00,000
CODE: 1502	UGC/OUTSIDE ASSISTED RESEARCH PROJECTS (REVENUE)	
15020001	Gopalpur Port Consultancy Prof.Dr.P.K.Mohanty	15,44,500
15020002	UGC Research Projects, Dr.S.N.Nayak, Odia	3,14,400
15020005	INCOIS Research Projects Dr.K.C.Sahu	18,38,000
15020006	UGC Fellowship of Dr.K.K.Panda, Botany	7,49,600
15020008	CSIR Fellowship /Contingencies	3,00,000
15020010	ICHR Grants of S.K.Sethi, History	2,00,000
15020014	ICSSR Research Project Grant	3,00,000
15020017	ESTC Cell Grant	2,00,000
15020020	ICMAM Project of Dr.P.K.Mohanty	2,00,000
15020022	DST Sponsored Fellowship (Inspired)	30,00,000
15020023	DST Projct Dr.P.K.Mohanty	2,00,000
15020024	Research Project BARC (Mumbai) Dr.B.B.Panda, Botany	6,34,900
15020025	DRDO NRB Research Project Dr.R.K.Mishra,Elect.	3,28,000
15020026	Major Res.Project of Late Dr.Sunakar Panda	70,000
15020030	DST Res Project of Dr.. R.Sahu (Science & Eng. Board)	6,00,000
15020033	OFSD Proj.of Dr.M.K.Mishra	2,01,100
15020034	RGVS Fellow C.Mishra	1,00,000
15020035	National Fisheries Dev.Board	-
15020036	UGC BSR Fellowship (Marine Science)	6,00,000
15020040	UGC Fellow of Dr. T.K.Barik, Botany	5,00,000
15020041	UGC W.S.R.C BU	26,00,000
15020042	UGC Project of Dr. R.K.Mishra	5,00,000

15020043	Biotechnology Deptt. Of Dr. U.R. Achary (DBT New Delhi)	25,24,900
15020044	CSIR Project of Dr. R.K.Mishra	3,70,900
15020047	NBHM Visiting Fellow	6,00,000
15020048	UGC Faculty Recharge Programme (Chemistry)	7,63,500
15020049	Dept. of Chemistry (Science & Tech. Govt of Odisha)	-
15020050	DRDO Project of Dr.D.C.Panda, Electronic Science	20,78,300
15020051	Innovation Project of P.K.Mohanty (State Govt.)	25,24,000
15020052	DST Biju Patnaik Research Fellowship	2,57,600
15020053	Dhamara port consultancy project of Dr. S.Patra	8,20,200
15020054	DST Govt. of Odisha Project of Dr. R.K.Mishra	2,51,000
15020055	Ministry of Environment & Forest Project of Dr. M.Jena	13,04,400
	TOTAL	2,64,75,300
CODE: 1101 BLOCK GRANT STATE (REVENUE)		54,31,99,000
11010001	Block Grant (Pay) + Grade Pay	
11010002	Dearness Allowance	
11010003	House Rent Allowance	
11010005	Univ. Contribution to CPF	
11010006	Pension/Gratuity/Comm.Value of Pension & Arrear 60 years Pension	
11010007	L.S. & Pension Contribution	
11010008	Gratuity (CPF)/Arrear Pension	
11010009	Encashment of UEL	
11010010	Other Allowances	
11010011	Leave Travel Concession	2,47,55,000
11010016	Cont.(Telephone)	
11010017	Cont.(Vehicle)	
11010004	Medical Allowance	
11010018	Cont.(Electrical)	
11010019	Cont (Water charges)	
11010020	Misc. Contingency	
11010021	Cont.(+2 College)	
11010022	Cont.(Maint of R&B)	
11010024	Travel Expenses	
11010025	Interim Relief	
11010026	NPS Service charges payable to NSDL,Mumbai	

11010027	Arrear of Non-Teaching staff	-
11010029	Arrear CAS Pay of Teachers	-
11010030	Out sourcing	-
11010031	RACP Arrear	-
	TOTAL	56,79,54,000
CODE: 1102	AFFILIATION (OWN SOURCE)	
11020001	Affiliation	8,00,000
11020002	Regn. of Graduates/Teachers	20,000
11020003	Late Admission to College	8,30,000
11020004	Int.College Sports & Athletic	35,00,000
11020005	Change of College	10,000
11020006	Tuition fee	1,000
11020007	NOC & Non-refundable Academic Fees from Colleges	15,00,000
11020008	Cultural Fees	20,00,000
11020009	Admission fee to PG Departments	1,30,00,000
11020010	Misc. Fees (Akash Tables)	1,00,000
11020011	Recognition fee Student Aid Fund	5,000
	TOTAL	2,17,66,000
CODE 1103	OTHER INSTUTION (OWN SOURCE)	
11030001	L.R. Law College	-
11030002	University High School & Hr. Sec. School	20,00,000
11030007	UGC XI th Plan Grant	-
	TOTAL	20,00,000
CODE: 1107 SELF FINANCE COURSE (OWN)		
11070001	SFC M.Tech. (MCA)	11,00,000
11070002	Bio Tech. & Others (M.Sc. Biotechnology)	9,00,000
11070003	MFC	9,03,000
11070004	M.Tech. (Electronic Science)	8,00,000
11070005	P.G.DBIM	9,00,000
11070006	M.Pharma	1,10,00,000
11070007	MSW	5,60,000
11070008	Geo – Physics	5,85,000
11070009	LLM (LR Law college)	1,00,000
11070010	SFC Chemistry	6,00,000
11070011	Mis. Receipt	21,00,000
11070012	MBA Financial Management	7,35,000
11070013	SFC Botany	3,00,000
	Total	2,05,83,000
CODE 1110 DEPARTMENT DEVE. FUND (OWN)		

11100001	I.R. & P.M. Department	7,00,000
11100002	Business Administration Department	12,00,000
11100003	Computer Science Department	14,00,000
11100004	J & MC Department	2,20,000
11100020	Misc.Receipt	-
	TOTAL	35,20,000
CODE: 1306 MISC. (UGC) (REVENUE)		
13060001	UGC Visiting Professor & Contingency fellowship	4,00,000
13060002	Unassigned Grants (Travel Grants)	10,00,000
13060008	UGC Net Examinations	1,00,000
13060015	UGC Net Fellowship to Awardees (JRF/SRF)	24,00,000
13060018	UGC SAP Project of Marine Science	10,00,000
13060021	UGC Bio Informatic BIF Centre	3,00,000
13060024	UGC NET at any one time basis	-
13060026	University Research Fellowship/Contingency Awardee(JRF/SRF)	3,00,000
13060027	UGC Conference/Seminar Workshop/Symposim	5,00,000
13060032	Construction of Women's Hostel (New)	-
13060033	Equal Opportunity Cell UGC XIIth Plan	2,00,000
13060034	Remedial coaching Classes for SC/ST/OBC Minority for three projects (XIIth Plan)	7,00,000
13060035	Establishment of Career & Counselling Cell	-
13060036	Basic Facility for Women Studies	-
13060038	UGC Faculty Re-change programme Chemistry	9,00,000
13060039	Shastri Indo Canadian Center	-
13060040	UGC Asst. Programme (SAP) Dept. of Odia	4,00,000
13060045	UGC Jubilee Grant	50,00,000
13060046	UGC Faculty Research Programme Chemistry Deptarmtnet	-
13060056	UGC Research in Indegenous and Endangered Language Order	1,92,50,000
	TOTAL	3,24,50,000
CODE :1307 UGC XII PLAN DEV. GRANT		
13070001	UGC Development Grant Asst XII Plan	9,15,00,000
	TOTAL	9,15,00,000

CODE: 1105 INTEREST (OWN SOURCE)		
11050001	Interest on Endowments	50,000
11050002	Interest on TDRs	6,50,00,000
11050003	Interest on Foundation Fund	30,000
11050004	Interest on Rusa Grant	-
	TOTAL	6,50,80,000
CODE: 1106 GRANTS FROM OTHER AGENCIES (OWN SOURCE)		
11060001	Endowment Fund	1,00,000
11060002	A.I.U.	-
11060003	Co-operative (NCCT Grant)	1,000
11060004	Prize & Medal	7,000
11060005	Stipend of Appre. Train (Lib.)	30,000
11060006	Working Women's Hostel (HRD)	-
11060007	Sub`scription for Sahitya Patrika	10,000
11060008	Bhanjamohastava – Dept. of Culture Odisha	-
11060011	DEC	6,00,00,000
11060012	P.G.Central Office	3,00,000
11060013	University Foundation Fund	25,000
	TOTAL	6,04,73,000
CODE: 1108 EXAMINATION (OWN SOURCE)		
11080001	Examination fee	4,00,00,000
11080002	Regn. Of Matriculates	5,00,000
11080003	Spl. Center Charges	12,000
11080004	Mark sheet	40,000
11080005	Certificate & Diplom	92,68,000
11080006	Late Admission to Exams.	1,00,000
11080007	Exemption of Attendance	5,000
11080008	Publication of Results	1,000
11080009	Miscellaneous Exam. Receipt.	40,00,000
11080010	Refund of Center Expenses & Other Misc.	2,00,000
11080011	URET Examination Fees	1,00,000
	TOTAL	5,42,26,000
CODE 1309 POST-MATRIC SCHOLARSHIP (REVENUE)		
13090001	Post Matric Scholarship to students (SC/ST)OBC/SEBC State Govt.	7,00,000
13090002	Rajib Gandhi Fellow SC,ST & OBC	50,00,000
	TOTAL	57,00,000
ABSTRACT		
RECEIPT		
		REVISED ESTIMATE 2016-2017

1	CAPITAL	99,82,39,000
2	REVENUE	63,23,40,300
3	OWN SOURCE (EXAMINATION DEC, DEVELOPMENT FUND) SFC & ETC.	24,36,86,000
	TOTAL	1,87,42,65,300

EXPENDITURE

MAJOR HEAD	SUB-HEAD	REVISED ESTIMATE 2016-2017
MISC. CONTINGENCY		
CONTINGENCIES (ADMN) (STATE) (CAPITAL)		
21030050	Typewriter, Duplicator/Xerox M/c.	40,000
21030051	Cycle	5,000
21030052	Calculating Machine	2,000
21030053	Books for Office	12,000
21030054	Furniture	1,50,000
	TOTAL	2,09,000
JOURNALS (STATE) (CAPITAL)		
21070200	Journal IR&PM	5,000
21070300	Journal History	5,000
21070400	Journal Odia	5,000
21070500	Journal Economics	5,000
21070600	Journal Political Science	5,000
21070700	Journal English	5,000
21070800	Journal J&MC	5,000
21070900	Journal Commerce	5,000
21071000	Journal Mathematics	5,000
21071100	Journal Physics	5,000
21071200	Journal Botany	5,000
21071300	Journal Marine Sciences	5,000
21071400	Journal Chemistry	5,000
21071500	Journal Zoology	5,000
21071901	Apprentice (C. Lib.)	60,000
21071902	Tech. Personnel (C. Lib.)	5,50,000
21071903	Journal (C. Lib.)	1,00,000
21075500	Journal Home Science	5,000
21075600	Journal Linguistics	5,000
21075700	Journal Law	5,000
21076000	Journal Computer Science	5,000
21076100	Journal DCA	5,000

21076200	Journal Business Administration	5,000
21076300	Journal Elect. Sc.	5,000
21079000	Internet system for Journals and Maint. Library	1,42,000
21079001	Research Journals / Bulletin PG Dept.	20,000
	TOTAL	9,77,000
UNIV. HIGH SCHOOL (STATE) (CAPITAL)		
21110005	Books	10,000
21110012	Furniture	20,000
	TOTAL	30,000
12TH PLAN (UGC) DEVELOPMENT GRANT (CAPITAL)		
23030002	Books & Journals, Equipment, Construction of Building, Repair & Renovation & Other Componenets of UGC XIIth Plan.	9,15,00,000
	TOTAL	9,15,00,000
MISCELLANEOUS (UGC/OTHER RESEARCH PROJECTS) (REVENUE)		
25020003	Gopalpur Port Consultancy, P.K.Mohanty	15,44,500
25020008	CSIR Grant Fellowship Contingency	3,00,000
25020009	ESCT Cell Grant	2,00,000
25020012	ICSSR Research Project	3,00,000
25020014	DRDO Research Project Dr.R.K.Mishra, NRB	3,28,000
25020016	DST Project R.N.Sahu	6,00,000
25020019	ICHR Res Project	2,00,000
25020024	ICMAM Res.Proj. of Dr.P.K.Mohanty	2,00,000
25020025	UGC Research Project of Dr.S.N.Nayak	3,14,400
25020027	DST Project Dr.P.K.Mohanty	2,00,000
25020028	Res Project BARC Mumbai Dr.B.B.Panda	6,34,900
25020029	DST Res. Project Inspired Fellowship	30,00,000
25020030	INCOIS Research Project Of Prof. Dr.K.C. Sahu, Marine Sc.	18,38,000
25020033	Major Res.Project Late Dr.Sunakar Panda, Chemistry Dept.	70,000
25020034	UGC Projct of Dr.R.K.Mishra	-
25020036	UGC Fellowship of Dr.K.K.Panda	7,49,600
25020039	UGC Project of Dr. R.K.Mishra	5,00,000
25020040	DBT, New Delhi Res.Project of Dr. U.R. Achary	25,24,900
25020041	CSIR Project of Dr. R.K.Mishra	3,70,900
25020042	NBHM Visiting Fellowship	6,00,000
25020043	OFSD Project of Dr.M.K.Mishra, Botany	2,01,100
25020044	DST RGVS Fellow	1,00,000
25020045	National Fishery Dev. Board	-

25020046	UGC BSR Fellowship of Marine Science Dept.	6,00,000
25020047	UGC Research Fellow Dr.T.K.Barik,Botany	5,00,000
25020048	Post Doctri Fellow for women Dr.K.K.Panda, Botany	-
25020049	UGC Doctor Fellow Dr.K.K.Pand	-
25020050	UGC WSRC BU	26,00,000
25020051	UGC Faculty Recharge Programme (Chemistry)	7,63,500
25020052	Dept. of Chemistry , Science & Tech. Govt. of Odisha	-
25020053	DRDO Project of Dr.D.C.Panda, Electronic Science	20,78,300
25020054	Major Res. Project of Dr.S.C.Dinda	-
25020055	Innovation Project of P.K.Mohanty (State Govt.)	25,24,000
25020056	DST Biju Patnaik Reserach Fellowship	2,57,600
25020057	Dhamara port consultancy project of Dr. S.Patra	8,20,200
25020058	DST Govt. of Odisham project of Dr. R.K.Mishra	2,51,000
25020059	Ministry of Environment & Forest Project Dr. M.Jena	13,04,400
	TOTAL	2,64,75,300
UGC ASSISTED SCHEME (REVENUE) XII PLAN MERGED SCHEME		
24021901	UGC Bio Informatic Centre (BIF) Center	3,00,000
24021906	UGC Grant SAP – History (DRS-III)	-
24021908	Shastri Indo-Canadian Studies Research Center	-
24021912	University Research Fellowship to University awardees (JRF/SRF)/Cont.	3,00,000
24021915	Day Care Center	-
24021916	UGC NET any one time given basis	-
24021917	Prob. Programme of Dr. B.K.Sahu	-
24021919	UGC SAP Programme of Marine Science	10,00,000
24021923	Construction of Women Hostel (New)	-
24021924	Basic Facilities for Women Studies	-
24021925	UGC Equal Opportunity Cell	2,00,000
24021926	Remedy coaching Class for SC/ST/OBC Minorities (Three projects)	7,00,000
24021928	UGC Net Fellowship & Contingency	24,00,000
24021929	Delegation of Teachers (Travel Grant)	10,00,000
24021930	Orgn. of Seminar/Workshop & Symposium Conference	5,00,000

24021936	UGC Faculty Recharge programme	9,00,000
24021937	UGC Programme (SAP) Dept of Odia	4,00,000
24021938	UGC Net Test Examination	1,00,000
24021939	UGC Visiting Professor/Fellowship	4,00,000
24021950	UGC Research Project (New)	-
24021951	UGC Jubilee Grant	50,00,000
24021952	UGC Faculty Research Programme Chemistry Department	-
24021953	UGC Org. Seminar WSRC	-
24021954	UGC Research in Indigenous and Endangered languages uner XIIth Plan	1,92,50,000
	TOTAL	3,24,50,000
SALARY (STATE) (REVENUE)		
21010001	Pay + Grade Pay	54,31,99,000
21010002	Dearness Allowance	
21010003	House Rent Allowance	
21010004	Medical Aid	
21010005	Univ. Contri. to CPF	
21010006	Pension, Commuted Pension & DCRG	
21010007	LS & Pension contribution	
21010008	Gratuity (CPF Scheme)	
21010010	Encashment of U.E.L.	
21010012	Other Allowances	
21010011	Leave Travel Concession	-
21010016	University contribution under New Pension Scheme 2005	-
21010025	Outsourcing	-
21010013	RACP Arrear	-
21010014	Arrear Pay of Non Teaching	-
21010015	Arrear CAS Pay of Teachers	-
	TOTAL	54,31,99,000
TRAVEL ALLOWANCE STATE (REVENUE)		
21020001	TA & Sitting allowance to Authorities	27,00,000
21020002	TA/Rem. for Inspection of Colleges	15,000
21020003	TA to Vice-Chancellor	6,00,000
21020004	TA to Officers	1,50,000
21020005	TA to Teachers	1,00,000
21020006	TA to Non-Teaching Estt.	2,50,000
21020008	TA to Delegates	30,000
21020009	TA to Misc. Purposes	1,00,000
21020010	TA to Students Delegates	10,000
	TOTAL	39,55,000

MISC. CONTINGENCY (ADMN) STATE (REVENUE)		
21030001	Printing Charges	51,000
21030002	Cost of Papers	2,00,000
21030003	Stationery	2,50,000
21030004	Purchase of Comp. Sty.	1,00,000
21030006	Assoc. of Indian Universities	1,00,000
21030007	Learned Bodies & Societies	20,000
21030008	Assoc. of C.W. Universities	2,50,000
21030009	V.Cs Discretionary Grant	50,000
21030020	Postage and Telegraphs	80,000
21030021	Advertisements	-
21030024	Liveries	1,50,000
21030025	Meeting Expenses	3,00,000
21030027	Reporting of Speeches	3,000
21030029	Misc. contingencies	4,00,000
21030032	Garden Contingencies	50,000
21030034	Main. Of Univ. Chair / Orchestra / Univ. Youth Festival Activities & Other Student Amenities	1,00,000
21030038	Cont. for Univ. Guest House	1,00,000
21030039	Main. Of Health Centre	60,000
21030040	Rem. To Part-time staff (Hostel)	1,84,000
21030057	Foundation Day	-
21030058	Publication of Perd. Magaz./ Sahitya Patra & on Bhanja Literature	30,000
21030059	Addl. Resour. Mobi. Of Univ.	-
21030060	NPS Service Charges payable to NSDL, Mumbai	1,00,000
	TOTAL	25,78,000
MISC. CONTINGENCY		
STUDENTS WELFARE (STATE – REVENUE)		
21030011	Chancellor English Debate	500
21030012	Chancellor Odia Debate	500
21030042	Excursion	30,000
21030043	P.G. Sports	12,000
21030044	Cultural Activities	1,80,000
21030045	Dramatic Activities	2,000
21030046	Hostel Contingency	30,000
21030049	Amenities of P.G.Students	2,00,000
	TOTAL	4,55,000
DEVELOPMENT GRANT (STATE) (CAPITAL)		
27010010	Infrastructure Development Grant	70,65,00,000
27010012	RUSA Grant	20,00,00,000

27010013	Construction, Repair & Renovation work of Volleyball & Badminton Court	-
27010014	WiFi	-
	TOTAL	90,65,00,000
MISC. CONTINGENCY CONTINGENCIES (P.G.) STATE (REVENUE)		
STATE NON-PLAN (REVENUE)		
21150005	Insurance of Vehicle	5,20,000
21150001	Electrical Charges	1,10,00,000
21150002	Trunk Call & Installation	3,81,000
21150003	Rushikulya Water Supply	12,00,000
	TOTAL	1,31,01,000
21040200	Office Cont. (IR&PM)	1,000
21040300	Office Cont. (History)	1,000
21040400	Office Cont. (Odia)	1,000
21040500	Office Cont. (Economics)	1,000
21040600	Office Cont. (Pol. Science)	1,000
21040700	Office Cont. (English)	1,000
21040900	Office Cont. (Commerce)	1,000
21041000	Office Cont. (Mathematics)	1,000
21041100	Office Cont. (Physics)	1,000
21041200	Office Cont. (Botany)	1,000
21041300	Office Cont. (Marine Sciences)	1,000
21041400	Office Cont. (Chemistry)	1,000
21041500	Office Cont. (Zoology)	1,000
21045500	Office Cont. (Home Science)	1,000
21045600	Office Cont. (Linguistics)	1,000
21045700	Office Cont. (LL.M.)	1,000
21046000	Office Cont. (Computer Centre)	1,000
21040800	Office Cont. (J&MC)	1,000
21046200	Office Cont. (Mgt. Studies)	1,000
21047200	Office Cont. (Electronic Science)	1,000
21048100	Office Cont. MCA	1,000
	TOTAL	21,000
MISC. CONTINGENCY P.G. LAB. CONTINGENCIES STATE (REVENUE)		
21050201	I.R.& P.M.	2,000
21050301	Maint. Of Equip. (History)	2,000
21050302	Maint. Of South Odisha Cultural Museum	15,000
21050401	Odia	2,000
21050402	Maint. Of Odia Cell	2,000
21050501	Economics	1,000
21050601	Political Science	2,000
21050701	English	2,000
21050801	Lab. Contingencies/Intensive (J&MC)	15,000

21050802	Issue of Jl. (J&MC)	10,000
21050803	Remuneration to Guest Faculty Teaching & Training Professional. (J&MC)	1,80,000
21050804	Press Cont. (J&MC)	25,000
21050805	Maint. Of Equipment (J&MC)	4,000
21050901	Maint. Of Computer (Commerce)	5,000
21050902	Computer Sty. (Commerce)	10,000
21051001	Mathematics	1,000
21051101	Physics	27,000
21051201	Lab. Cont. (Botany)	20,000
21051202	Garden Cont. (Botany)	10,000
21051203	Chemical (Botany)	20,000
21051301	Lab. Contin. (Marine Sciences)	20,000
21051303	Maint.of Equip. (Marine Sciences)	5,000
21051304	Chemical (Marine Sciences)	10,000
21051401	Lab. Contin. (Chem.)	35,000
21051402	Chemical & GW (Chem.)	35,000
21051403	Gas & Distl. (Chem.)	10,000
21051501	Lab. Contin. (Zool.)	20,000
21051502	Chemicals (Zool.)	20,000
21051503	Zoological Garden (Zool.)	10,000
21051504	Museum/Maint. Of Equipment (Zool.)	20,000
21051901	Maint. Of Xerox (Central Lib.)	10,000
21055501	Home Science	20,000
21056001	Sty. For Computer (CC)	30,000
21056002	Maint. Of Computer (CC)	40,000
21056003	Upgrade of Computer (CC)	5,000
21056004	Software for CC	5,000
21056101	Software Computer Science	10,000
21056102	Working Expenses Computer Science	5,000
21056201	Lab.Contigencies (Buss.Admn)	5,000
21056202	Course Materials (Buss.Admn)	2,000
21056203	Maint.of Computer (Buss.Admn)	5,000
21056204	Sty. Consumables (Buss.Admn)	3,000
21058001	Portrait Gallery of Eminent Sons	1,000
21058002	Rem.to Local Guest (Faculty)	20,000
21057205	Lab.Cont/Minor Equip (Elect.Science)	20,000
21057206	Maint. Of Equipment (Electronic Science)	20,000
21057207	Software /Comp. component & Peripherals (Elect. Science)	15,000
21058208	Lab.Cont (MCA)	5,000
21056209	Maint.of Line Printer	10,000
21058003	Rem. To Part-time Teachers for P.G./ Visiting Faculty / Guest Lecturer	30,000

21050048	WSRC (Field Study & Misc. Cont.)	20,000
21058004	Centre for Regional Studies	5,000
21058005	Publication of Manu' scripts	10,000
21058006	Periodical Informant & Diploma in Russian Studies (Linguistics)	2,000
21058007	Centre for Tribal Studies	5,000
21058008	Centre for Marine Bio Technology	5,000
	TOTAL	8,48,000
MISC. CONTIGENCY FIELD STUDY/STUDY TOUR (STATE REVENUE)		
21060200	Field Study (IR&PM)	12,000
21060300	Field Study History (DTIM)	12,000
21060800	Field Study (J&MC)	12,000
21060900	Field Study (Commerce)	6,000
21061200	Field Study (Botany)	6,000
21061300	Field Study (Marine Sciences)	12,000
21061500	Field Study (Zoology)	6,000
21065700	Field Study (Law)	6,000
21066200	Field Study (Mgt. Studies)	6,000
21068100	Field Study (Computer Sciences)	6,000
21061400	Field study (Chemistry)	6,000
21061100	Field study (Physics)	6,000
21060600	Field study (Political Science)	6,000
21067200	Field Study (Electronic Science)	6,000
21065500	Field Study (Home Science)	6,000
21060400	Field Study (Odia)	6,000
21061000	Field study (Mathematics)	6,000
21060700	Field study (English)	6,000
21065400	Field Study (Lingustics)	3,000
21060500	Field study (Economics)	6,000
	TOTAL	1,41,000
MISC. CONTIGENCY P.G.SEMINAR (STATE) (REVENUE)		
21080100	Seminar	20,000
	TOTAL	20,000
MAINT. RD & BLD. (STATE) (REVENUE)		
21090001	Civil	10,00,000
21090002	Electrical	8,00,000
21090003	PHD	6,00,000
	TOTAL	24,00,000
MISC. CONTINGENCY (REVENUE) L. R. LAW COLLEGE (STATE)		
21100017	Union, Sports & Cultural	12,000
21100018	Study Tour	8,000

	TOTAL	20,000
UNIVERSITY HIGHER SECONDRY SCHOOL		
21110002	Part-time staff (T & NT) ect.	18,97,000
21110006	Lab. Contingencies	25,000
21110007	Telephone Bil	6,000
21110008	Sports	16,000
21110009	Misc. contingencies / Books	10,000
21110010	Examination	10,000
21110011	Cultural activities/ Puja & Annual Festival	36,000
	TOTAL	20,00,000
21110013	GIS (one-time refundable)	3,00,000
	TOTAL	3,00,000
CONTINGENCIES (ADMN) (OWN SOURCE)		
21120001	Medical Allowance/ Reimbursement of Cost of Medicine	5,00,000
21120002	Inter-College/Univ. Sports	32,00,000
21120003	Orgn. Of Coaching Camp (Sports)	50,000
21120004	Rem. Of part-time staff of Sports Coun.	50,000
21120005	TA to Managers & Coaches	2,00,000
21120006	Study Tour P.G.Department field study	2,00,000
21120007	Petrol., Oil, Lubricants	18,00,000
21120008	Repair of Vehicles	6,00,000
21120009	Refund of E.M.D./Security Deposit	5,00,000
21120010	Menials	75,00,000
21120011	Award of Research Fellowship for University & Contingency	15,00,000
21120012	Festival Advance	60,98,000
21120013	DEC	1,73,20,000
21120014	Cont. for Budget Preparation	30,000
21120015	P.G .Central Office	80,00,000
21120017	Deployment of Human Resource	8,30,000
21120018	Honorarium for Preparation of Budget & Examination.	10,00,000
21120019	Preparation of Bhanja Literature/ Printing of Geeta Vijaya Vaijayanti	1,08,000
21120020	Memorial Lecturer,Invited Lecturer & Printing of Univ. Bulletin	2,00,000
21120021	NAAC	10,00,000
21120022	UGC XIth Plan Expert Committee	-
21120023	NOC fees for TDR	-
21120024	Election to Senate & Synd. & Acd. Council	50,000
21120025	Reimb. Of Eletrical Charges of Warden/ Supdts.	1,00,000

21120026	Misc. Expenses Contingency	1,00,50,000
21120027	Endowment and Prize & Mementoes	2,00,000
21120029	V.C. Lump Grant	2,00,000
21120030	Participation of University Team in All India Youth Festival/ and or Cultural Festival	3,00,000
21120031	Women Harassment Cell	10,000
21120032	Students Placement Cell	1,00,000
21120033	Welfare Fund (University share)	7,72,000
21120034	Construction & Maintenance of University Gate, Roads, Building (Civil, Electrical & PH) (3:1:1)	3,00,00,000
21120035	Remuneration. to Part time Lecturer/Guest Faculty of all P.G. Departments & L.R.Law College	25,00,000
21120036	Center for Canadian Studies & WSRC Cont.	1,00,000
21120037	Pension Reserve Fund	5,00,00,000
21120038	Foundation Day	5,00,000
21120039	Zoological Garden (Deer Feed & Maintainance of Building)	8,00,000
21120040	Computer Loan Advance	5,00,000
21120041	Purchase of Computer	1,00,000
21120042	NMCIET (BSNL Internet Connectivity)	6,00,000
21120043	Memorandum of Understanding	1,00,000
21120044	Purchase of New Vehicles & Insurance,Road Tax etc	17,00,000
21120045	Addon Course English & MCA	50,000
21120046	Repair & Annual Maintainance of Computer	1,50,000
21120047	Kabi Samrat Upendra Bhanja	2,00,000
21120048	Celebration of Golden Jubilee & Golden Jubilee Monument	40,00,000
21120049	Maintainance & Furniture of University Guest House	6,00,000
21120050	Furniture & Auditorium Development	50,00,000
21120051	Online Financial Mangt. System (Tally & PFMS Training)	2,00,000
21120052	Advertisement	6,50,000
21120053	Legal expenses	7,00,000
21120054	IQAC	2,00,000
21120055	EPF of DWWs	1,20,00,000
21120056	Boundary wall of University	-
21120057	Campus Beautification	2,00,000
21120058	South Odisha Cultural Studies Centre	2,00,000

	TOTAL	17,35,18,000
L.R.LAW COLLEGE (OWN SOURCE)		
21100003	Menials	6,00,000
21100012	Telephone Rent	5,000
21100014	Electrical Charges	1,20,000
21100015	Guest Faculty	-
21100016	Books & Journal	30,000
21100019	Lingaraj Panigrahy Memorial Lecture	5,000
21100020	Internet Charges	15,000
	TOTAL	7,75,000
(EXAMINATION (OWN SOURCE))		
21130001	Center Expenses	25,00,000
21130002	TA to Examiners	80,00,000
21130003	Rem. to Examiners	80,00,000
21130004	Rem. to Tabu. & Scru.	2,00,000
21130005	Rem. For typing etc.	1,00,000
21130006	Printing of Confi. Papers	50,00,000
21130007	Misc. exam. expenditure	50,000
21130008	Refund of Exam. fee	3,00,000
21130009	Pre. Print. Comp. Sty.	40,00,000
21130010	Cost of Paper	60,00,000
21130011	Cost of Sty.	20,00,000
21130012	Hire Charges of Vehicles	2,00,000
21130013	TA to staff on Exam. duty	3,40,000
21130014	Advertisement	1,50,000
21130015	Remuneration to paper setter	40,00,000
21130016	Legal expenses	1,00,000
21130017	Univ. Gold Medal/Cash Prize	1,50,000
21130018	Post and Telegraph	10,00,000
21130019	Convocation	7,00,000
21130020	URET Entrance	2,00,000
	TOTAL	4,29,90,000
POST- MATRIC SCHOLARSHIP		
22040001	POST SCHOLARSHIP FOR STUDENTS OBC/SEBC(State)	7,00,000
22040002	RAJIB GANDHI SC & ST DEV. DEPT. (UGC)	50,00,000
DEPARTMENT DEVELOPMENT FUND (OWN)		
21140001	Business Administration Department	12,00,000
21140002	IR&PM	7,00,000
21140003	Computer Science Department (MCA)	14,00,000

21140004	J&MC Department	2,20,000
	TOTAL	35,20,000
SELF FINANCE COURSE		
21160001	MCA (M.TECH)	11,00,000
21160002	ELECTRONIC SCIENCE (M.TECH)	8,00,000
21160003	MFC	9,03,000
21160004	Bio Tech & other Contigency	9,00,000
21160005	M.Pharm	1,10,00,000
21160006	P.G.D.BIM	9,00,000
21160007	Geo- Physics	5,85,000
21160008	LLM L.R.Law College	1,00,000
21160009	Mis. Expenditure	21,00,000
21160010	MSW	5,60,000
21160011	SFC Chemistry	6,00,000
21160012	MBA Financial Management	7,35,000
21160013	SFC Botany	3,00,000
	TOTAL	2,05,83,000
ABSTRACT		
EXPENDITURE		
		REVISED ESTIMATE 2016-2017
	CAPITAL	99,82,39,000
	REVENUE	63,23,40,300
	OWN SOURCE EXAMINATION, SFC, DEC, DEPT. DEVELOPMENT FUND ETC)	24,36,86,000
	TOTAL	1,87,42,65,300

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

Berhampur University - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	All Banks-14 nos		31-03-2016	468506862.83	31-03-2017	487522329.44	-19015466.61	
	GRAND TOTAL			468506862.83		487522329.44	-19015466.61	

Reconciliation

Sl. No.	Name of the Bank	Account Number	C.B.as on 31.03.2017 as per cash Book	C.B.as on 31.03.2017 as per Bank Statement	Difference	Remarks
1	Canara Bank	6371214000002	7,98,24,488.00	1,57,522.00	7,96,66,966.00	
2	SBI 12th Fin	10941791269	1,20,000.00	27,822.50	92,177.50	
3	SBI(On line,EPF)	35586275402	54,73,155.00	48,93,590.90	5,79,564.10	
4	SBI (Indigenous)	10859084082	10,08,245.51	26,12,249.01	-16,04,003.50	
5	SBI Exam	10941791292	32,02,165.22	35,92,864.72	-3,90,699.50	
6	SBI (Gen)	10941791021	29,25,86,946.21	41,98,36,570.12	-12,72,49,623.91	
7	SBI(Research)	10941791010	1,75,28,009.73	2,50,823.50	1,72,77,186.23	Both these pass books relate to Research account, so the pass book balance is combined balance of both the pass books. However, the balance of the Indigenous account is not included in the cash book. This need to be incorporated in the cash book.
	SBI(Research-Indigenous)	34933147816	-	14,35,161.00	-14,35,161.00	
8	SBI(RUSA)	34820182734	8,62,16,475.00	3,00,79,875.00	5,61,36,600.00	Tha balance as per Main cash book is Rs.8,62,16,475.00 and the correct balance as per RUSA cash book is Rs.2,35,92,222/- as the transactions of the RUSA cash book have not been reflected in the Main cash book during the whole period of 2016-17 and some faulty exhibition of transactions in the Main cash book during 2015-16 which has been dealt in Para 4 of this audit report while reconciling the difference between the audit figure and cash book figure of closing balance.
9	SBI	10859098233	11,659.00	19,757.31	-8,098.31	

10	SBI (Dev. Fund)	10941792604	14,65,174.32	21,64,195.32	-6,99,021.00	
11	SBI	10941792570	54,889.03	3,72,811.03	-3,17,922.00	
12	SBI, SB A/C	10941792138	31,122.42	63,620.42	-32,498.00	
13	HDFC	200022142009	-	30,00,000.00	-30,00,000.00	
		Total	48,75,22,329.44	46,85,06,862.83	1,90,15,466.61	

The difference between cashbook figure and passbook figure is **Rs.1,90,15,466.61** , the reconciliation of the same could not be produced to audit by the local authority, however the difference of different passbooks and cashbook is prepared by the auditors of LFA as per the availability of records and registers to audit. These are detailed below:

(1) RECONCILIATION OF A/C NO 10941791021 SBI (Gen) FOR 2016-17:

The reconciliation of the above account has been furnished vide page -3 of the Financial Statement uploaded for this DAR.

(2) RECONCILIATION FOR 2016-17 FOR A/C NO.10941791010

A	BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17					175,28,009.73
	ADD					
B	CHQ ISSUED NOT DEBITED BY BANK					85,12,410
	SL NO	DATE	CHQ NO	AMOUNT	REMARK	
	1	24.9.14	559341	1,020	advertisement	
	2	24.9.15		3,80,513		
	3	23.2.14		25,24,000		
	4	16.12.15		27,03,177		
	5	30.6.16		2,53,675		
	6	21.7.16		5,056		
	7	31.3.17		26,44,969		
			TOTAL	85,12,410		
C	AMOUNT CREDITED BY BANK NOT TAKEN INTO CASHBOOK					110,89,617
	SL NO	DATE	CHQ NO	AMOUNT	REMARK	
	1	9.5.13		58,241.00	TDS REFUND	
	2	9.9.15		15,000.00		
	3	18.4.16		44,54,936.00	trf 1021	
	4	2.5.16		3,00,000.00		
	5	20.7.16		4,00,000.00	I no 810	
	6	30.5.16		5,00,000.00	I no 427	
	7	6.8.16		6,15,000.00	I no	
	8	29.8.16		3,28,000.00		
	9	7.9.16		7,20,000.00		
	10	7.9.16		14,40,000.00		

	11	24.10.16		2,06,640.00		
	12	28.10.16		5,16,600.00		
	13	5.11.16		4,00,000.00		
	14	10.11.16		9,00,000.00		
	15	31.3.17		83,000.00		
	16	31.3.17		1,52,200.00		
			Total	110,89,617.00		
D	CALCULATION ERROR on 27.08.14				0.73	0.73
E	calculation error on 15.7.15 of Rs 7100 taken as Rs 7600 in cashbook as payment				500.00	500.00
F	Interest accrued during 2016-17 not taken in cash book				25,161.00	25,161.00
	LESS					
G	AMOUNT DEBITED BY BANK NOT TAKEN INTO CASHBOOK					-1,40,617.50
	SL NO	DATE	CHQ NO	AMOUNT	REMARK	
	1	16.5.13		900	BANK CHGS	
	2	3.10.13		253	BANK CHGS	
	3	23.12.13		224	BANK CHGS	
	4	1.12.14		225	BANK CHGS	
	5	12.3.14		618	BANK CHGS	
	6	12.3.16		630	BANK CHGS	
	7	17.2.16		65,500		
	8	9.9.15		114		
	9	2.5.16		115	BANK CHGS	
	10	26.7.16		2,956		
	11	22.12.16		68,450		
	12	12.3.17		633	BANK CHGS	
			TOTAL	1,40,617.50		
H	CHQ DEPOSITED/ADJUSTED WRONG ENTRY MADE (NOT CREDITED BY BANK) OF 1021				14,76,840.00	-14,76,840
	SL NO	DATE	CHQ NO	AMOUNT	REMARK	
	1	13.12.13		34,000.00	DAE MUMBAI	
	2	21.11.16		3,89,600.00	DST inspire	
	3	24.11.16		7,23,240.00	dhamara port	

	4	31.3.17		3,30,000.00			
			TOTAL	14,76,840.00			
I	CALUCLATION ERROR ON 7.8.14 AS EXPENDITURE Rs.208277 NOT DEDUCTED in cash book and rectification on 24.9.15 for Rs101649.00						-3,09,926.00
J	CALCULATION MISTAKE IN TOTALING ON 10.02.17 FOR Rs.150000 and on 17.03.17 Rs.50000						-2,00,000.00
K	Opening balance difference during 2013-14						102,83,809
L	Closing Balance as per Bank Pass Book as on 31.03.2017						453,12,124
	a	Pass Book Balance of A/C No.10941791010		2,50,824			
	b	Mod Balance		436,26,140			
	c	Pass Book Balance of A/C No.34933147816		14,35,161			
		TOTAL		453,12,124			
		MOD (A/C NO.10941791010)	Debit	Credit			
		MOD 1.4.16	21,19,878.00				
		21-04-2016	11,49,000.00				
		25-04-2016		2,60,000.00			
		27-04-2016		94,000.00			
		29-04-2016		89,083.00			
		05-05-2016	2,60,000.00				
		23-05-2016		2,60,705.00			
		23-05-2016		23,086.00			
		26-05-2016	3,21,000.00				
		02-06-2016	2,57,000.00				
		13-06-2016		10,017.00			
		21-07-2016	54,000.00				
		01-09-2016	3,25,000.00				
		08-09-2016	25,70,000.00				
		09-09-2016		1,08,000.00			
		09-09-2016		11,000.00			

		29-09-2016	7,81,000.00		
		06-10-2016	1,85,000.00		
		13-10-2016	83,98,000.00		
		27-10-2016	2,04,000.00		
		03-11-2016	5,16,000.00		
		17-11-2016	8,04,000.00		
		01-12-2016	9,00,000.00		
		08-12-2016	82,000.00		
		22-12-2016		28,059.00	
		29-12-2016	5,44,000.00		
		05-01-2017	35,02,000.00		
		12-01-2017	239,35,000.00		
		21-01-2017		7,15,026.27	
		02-02-2017		36,000.00	
		03-02-2017		9,47,000.00	
		27-02-2017		69,255.00	
		01-03-2017		44,174.00	
		16-03-2017	7,09,000.00		
		17-03-2017		1,76,000.00	
		24-03-2017		5,33,526.00	
		24-03-2017		5,84,807.00	
		Total	476,15,878.00	39,89,738.27	
		MOD balance as on 31.3.17 as per AUDIT	436,26,139.73	=47615878 - 3989738.27	

(3) RECONCILIATION FOR 2016-17 FOR A/C NO 10941792138

A	BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17			31,122.42
B	CHQ CREDITED BY BANK NOT TAKEN INTO CASHBOOK			9,827.00
	SL NO	DATE	AMOUNT	REMARK
	1	30.6.13	1,067	int

2	31.12.13	1,106	int	
3	30.6.14	1,110	int	
4	25.12.14	1,113	int	
5	25.6.15	1,161	int	
6	25.12.15	1,190	int	
7	25.6.16	1,214		
8	25.9.16	623		
9	25.12.16	622		
10	25.3.17	621		
	total	9,827		
C	UN RECONCILED AMOUNT PRIOR TO 2013-14			22,671.00
D	BALANCE AS PER PASSBOOK AS ON 31.03.17			63,620.42

(4) RECONCILIATION FOR 2016-17 FOR A/C NO 10859098233				
A	BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17			11,659.00
	ADD			
B	AMOUNT CREDITED BY BANK NOT TAKEN INTO CASHBOOK			3,052.00
	SL NO	DATE	AMOUNT	REMARK
	1	30.6.13	331	int
	2	31.12.13	344	int
	3	30.6.14	345	int
	4	25.12.14	346	int
	5	25.6.15	360	int
	6	25.12.15	370	int
	7	25.6.16	377	
	8	25.9.16	193	
	9	25.12.16	193	
	10	25.3.17	193	

		total	3052	
			TOTAL	14,711.00
C	UN RECONCILED AMOUNT PRIOR TO 2013-14			5,046.31
D	BALANCE AS PER PASSBOOK AS ON 31.3.17			19,757.31

(5) RECONCILIATION FOR 2016-17 FOR A/C NO 10941792604				
A	BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17			14,65,174.32
B	ADD			
	CHQ CREDITED BY BANK NOT TAKEN INTO CASHBOOK			7,62,083.00
	SL NO	DATE	AMOUNT	REMARK
	1	30.6.13	28612	int
	2	31.12.13	27507	int
	3	16.4.14	35000	
	4	30.4.14	50000	l no 70/25.4.14
	5	30.4.14	35000	l no 72/24.4.14
	6	30.6.14	40816	int
	7	25.12.14	40645	int
	8	4.5.13	319755	tds refund
	9	25.6.15	39480	int
	10	25.12.15	40489	int
	11	25.6.16	41301	
	12	25.9.16	21180	
	13	25.12.16	21161	
	14	25.3.17	21137	
		Total	762083	
C	LESS			
	AMOUNT DEBITED BY BANK NOT TAKEN INTO CASHBOOK			3,19,980.00
	SL NO	DATE	AMOUNT	REMARK
		5.9.13	225	BANK COMMISSION
		12.12.13	29285	TDS REFUND
		11.10.14	128153	TDS REFUND

		11.10.14	4545	TDS REFUND	
		10.10.14	157772	TDS REFUND	
		Total	319980		
D	Less				
	CHQ DEPOSITED/ADJUSTED WRONG ENTRY MADE(NOT CREDITED BY BANK)OF 1021				1,10,000.00
	SL NO	DATE	AMOUNT	REMARK	
	1	22.3.14	110000	L NO1532/13.3.14	
		TOTAL	110000		
E	UN RECONCILED AMOUNT PRIOR TO 2013-14				3,66,918.00
F	BALANCE AS PER PASSBOOK AS ON 31.3.17				21,64,195.32

(6) RECONCILIATION FOR 2016-17 FOR A/C NO 10859084082

A	BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17				10,08,245.51
B	ADD				
	AMOUNT CREDITED BY BANK NOT TAKEN INTO CASHBOOK				9,08,564.00
	SL NO	DATE	AMOUNT	REMARK	
	1	30.5.13	7160	CASH DEPOSIT	
	2	30.5.13	7160	CASH DEPOSIT	
	3	23.7.13	21200	CASH DEPOSIT	
	4	25.7.13	7235	CASH DEPOSIT	
	5	26.7.13	4705	CASH DEPOSIT	
	6	29.7.13	600	CASH DEPOSIT	
	7	30.7.13	1400	CASH DEPOSIT	
	8	20.9.13	80	CASH DEPOSIT	
	9	24.9.13	81	CASH DEPOSIT	
	10	26.9.13	88	CASH DEPOSIT	
	11	26.9..13	60	CASH DEPOSIT	
	12	7.10.13	41	CASH DEPOSIT	
	13	8.10.13	236061	CASH DEPOSIT	

14	1.11.13	55684	CASH DEPOSIT	
15	6.11.13	36	CASH DEPOSIT	
16	7.11.13	24	CASH DEPOSIT	
17	13.11.13	536	CASH DEPOSIT	
18	15.11.13	12	CASH DEPOSIT	
19	22.11.13	200	CASH DEPOSIT	
20	27.11.13	200	CASH DEPOSIT	
21	2.12.13	11	CASH DEPOSIT	
22	19.12.13	9000	CASH DEPOSIT	
23	3.1.14	99	CASH DEPOSIT	
24	6.1.14	25	CASH DEPOSIT	
25	8.1.14	28	CASH DEPOSIT	
26	9.1.14	11	CASH DEPOSIT	
27	16.1.14	21	CASH DEPOSIT	
28	17.1.14	14	CASH DEPOSIT	
29	12.2.14	10	CASH DEPOSIT	
30	24.2.14	9000	CASH DEPOSIT	
31	4.3.14	2400	CASH DEPOSIT	
32	12.3.14	10	CASH DEPOSIT	
33	30.4.14	1705	CASH DEPOSIT	
34	12.8.14	5628	CASH DEPOSIT	
35	13.8.14	11400	CASH DEPOSIT	
36	4.2.15	374315	credit	
37	17.3.15	2814	CASH DEPOSIT	
38	9.5.15	146400	CASH DEPOSIT	
39	7.11.15	1110	credit	
40	5.1.16	2000	trf	
	Total	908564		
C	LESS			
	AMOUNT DEBITED BY BANK NOT TKAEN INTO CASHBOOK			-1,417.00
	SL NO	DATE	AMOUNT	REMARK
	1	12.3.15	155	bank chgs
	2	12.3.16	630	bank chgs

	3	12.3.17	632.5	bank chgs	
		Total	1417.5		
D	UN RECONCILED AMOUNT PRIOR TO 2013-14				6,96,857.00
E	BALANCE AS PER PASSBOOK AS ON 31.3.17				26,12,249.01

(7) RECONCILIATION FOR 2016-17 FOR A/C NO.10941791269					
A	BALANCE AS PER CASH BOOK ACTUAL AS ON 31.3.17				1,20,000.00
B	Less				
	AMOUNT DEBITED BY BANK NOT TAKEN INTO CASHBOOK				-2,430.50
	SL NO	DATE	AMOUNT	REMARK	
	1	12.3.14	550	BANK CHGS	
	2	12.3.15	618	BANK CHGS	
	3	12.3.16	630	BANK CHGS	
	4	12.3.17	632.5		
			2430.5		
C	Add				
	CHQ DEPOSITED/ADJUSTED WRONG ENTRY MADE (NOT CREDITED BY BANK) OF 1021				1,20,000.00
	SL NO	DATE	AMOUNT	REMARK	
	1	29.9.14	120000	chq deposited in a/c 2604 taken into 1269 a/c	
		TOTAL	120000		
D	UN RECONCILED AMOUNT PRIOR TO 2013-14				2,09,747.00

E	BALANCE AS PER PASSBOOK AS ON 31.3.17	27,822.50
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(8) RECONCILIATION FOR 2016-17 FOR A/C NO 10941792570				
A	BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17			54,889.03
B	Add			
	CHQ CREDITED BY BANK NOT TAKEN INTO CASHBOOK			73,682.00
	SL NO	DATE	AMOUNT	REMARK
	1	3.4.13	400	CASH DEPOSIT
	2	15.4.13	400	
	3	9.5.13	8411	
	4	30.6.13	6150	
	5	18.7.13	400	
	6	19.7.13	400	
	7	15.11.13	450	int
	8	31.12.13	6532	
	9	20.1.14	450	
	10	22.1.14	450	
	11	24.1.14	450	
	12	24.1.14	450	
	13	4.3.14	450	
	14	25.4.14	450	CASH DEPOSIT
	15	7.5.14	500	CASH DEPOSIT
	16	15.5.14	500	CASH DEPOSIT
	17	3.6.14	450	CASH DEPOSIT
	18	30.6.14	6609	int
	19	23.7.14	450	CASH DEPOSIT
	20	10.10.14	450	CASH DEPOSIT
	21	17.11.14	450	CASH DEPOSIT
	22	25.12.14	6604	int
	23	25.6.15	6801	int
	24	25.12.15	6975	int
	25	25.6.16	7115	

	26	25.9.16	3649		
	27	25.12.16	3645		
	28	25.3.17	3641		
		total	73682		
C	LESS				
	AMOUNT DEBITED BY BANK NOT TKAEN INTO CASHBOOK				-8,631.00
	SL NO	DATE	AMOUNT	REMARK	
	1	15.4.13	70	BANK CHGS	
	2	25.4.14	50	BANK CHGS	
	3	7.5.14	50	BANK CHGS	
	4	15.5.14	50	BANK CHGS	
	5	11.10.14	8411	TDS REFUND	
		Total	8631		
D	UN RECONCILED AMOUNT PRIOR TO 2013-14				2,52,871.00
E	BALANCE AS PER PASSBOOK AS ON 31.3.17				3,72,811.03

(9) RECONCILIATION FOR 2016-17 FOR A/C NO 10941791292					
A	BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17				32,02,165.22
B	Add				
	AMOUNT CREDITED BY BANK NOT TAKEN INTO CASHBOOK				97,500.00
	SL NO	DATE	AMOUNT	REMARK	
	1	20.5.13	87500	affiliation money received not added to cashbook	
	2	26.4.14	10000	RCPT NO 53961 CASHBOOK ENTRY OF Rs 351300 is credited in cashbook as Rs 361300	
		total	97500		
C	LESS				
	AMOUNT DEBITED BY BANK NOT TKAEN INTO CASHBOOK				-1,417.50
	SL NO	DATE	AMOUNT	REMARK	
	1	4.3.14	155	BANK CHGS	
	2	12.3.16	630	BANK CHGS	
	3	12.3.17	632.5	BANK CHGS	
		Total	1417.5		
D	UN RECONCILED AMOUNT PRIOR TO 2013-14				2,94,617.00
E	BALANCE AS PER PASSBOOK AS ON 31.3.17				35,92,864.72

(10) RECONCILIATION FOR 2016-17 FOR A/C NO 34820182734					
A	BALANCE AS PER RUSA CASH BOOK AS ON 31.3.17				235,92,222.00

B	ADD					
	CHQ ISSUED NOT DEBITED BY BANK					64,87,653.00
	SL NO	DATE	CHQ NO	AMOUNT	Date of encashment	
	1	31.3.17	19967	4,47,043.00	04.04.17	
	2	31.3.17	19966	60,40,610.00	04.04.17	
			TOTAL	64,87,653.00		
C	BALANCE AS PER PASS BOOK AS ON 31.3.17					300,79,875.00

Note: The difference between the bank position as per Main cash book (Rs.86216475.00) and RUSA subsidiary cash book (Rs.23592222.00) has been reconciled at Sl.08 of reconciliation in para No. 04 of this audit report.

(11) RECONCILIATION FOR 2016-17 FOR A/C NO 35585275402						
BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17						5473155.00
Add						
TAKEN TWICE IN CASHBOOK						257925.00
SL NO	DATE	AMOUNT	REMARK			
1	25.3.15	257925	TAKEN TWICE IN CASHBOOK			
	Total	257925				
Add						
AMOUNT DEBITED BY BANK NOT TAKEN INTO CASHBOOK						-370470.10
SL NO	DATE	CHQ NO	AMOUNT			
1	13.5.16	ONLINE	88428			
2	13.5.16	ONLINE	82699			
3	13.5.16	ONLINE	4130			
4	13.5.16	ONLINE	4130			
5	13.5.16	ONLINE	88030			
6	28.6.16	ONLINE	12392.6			
7	27.8.16	ONLINE	4130			
8	27.8.16	ONLINE	85898			
9	12.3.17	A/C KEEPING CHGS	632.5			
		TOTAL	370470.1			
Less						
CHQ DEPOSITED/ADJUSTED WRONG ENTRY MADE(NOT CREDITED BY BANK)OF 1021						-467019.00
SL NO	DATE	AMOUNT	REMARK			
1	31.3.17	467019	DOUBLE RECEIPT TAKEN IN CASHBOOK			

	Total	467019	
BALANCE AS PER PASSBOOK AS ON 31.3.17			4893590.90

(12) RECONCILIATION FOR 2016-17 FOR CANARABANK A/C NO 6371214000002			
A	BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17		798,24,488.00
B	ADD		
AMOUNT CREDITED BY BANK NOT TAKEN INTO CASHBOOK			7,10,000.00
	SL NO	DATE	AMOUNT
	1	21.1.17	4,10,000.00
	2	31.12.16	1,00,000.00
	3	31.12.16	2,00,000.00
		total	7,10,000.00
C	LESS		
CHQ DEBITED BY BANK NOT TAKEN INTO CASHBOOK			-
	TDR 1.12.16		112,90,484.00
	TDR 31.12.16		144,08,913.00
	TDR 29.3.17		486,56,463.00
	Flexi a/c (without interest)		60,21,106.00
		total	803,76,966.00
D	BALANCE AS PER PASSBOOK AS ON 31.3.17		1,57,522.00

(13) RECONCILIATION FOR 2016-17 FOR HDFC bank 50200022142009			
A	BALANCE AS PER CASHBOOK ACTUAL AS ON 31.3.17		-
B	ADD		
AMOUNT CREDITED BY BANK NOT TAKEN INTO CASHBOOK			30,00,000.00
	SL NO	DATE	AMOUNT
	1	4.11.16	3000000
		total	3000000
C	BALANCE AS PER PASSBOOK AS ON 31.3.17		30,00,000.00

Un reconciled amount between bank position of Pass books and Main Cash book:

It was noticed that, there was a difference of **Rs.1,22,74,669.19** between the bank position of pass books and the Main cash book prior to 2013-14 which is un reconciled yet. The pass book wise details are given below:

Details of un reconciled amount prior to 2013-14		
SI No.	Account No.	Amount
1	SBI-1021	1,42,132.88
2	SBI-1010	1,02,83,809.00
3	SBI-2138	22,671.00

4	SBI-8233	5,046.31
5	SBI-2604	3,66,918.00
6	SBI-4082	6,96,857.00
7	SBI-1269	2,09,747.00
8	SBI-2570	2,52,871.00
9	SBI-1292	2,94,617.00
	TOTAL	1,22,74,669.19

Steps may be taken for reconciliation of the aforesaid difference.

Unaccounted fund kept outside the domain of cash book:

During course of audit it was noticed that, SBI A/C No. 34933147816 (indigenous) relates to research account and there is a balance of **Rs. 14,35,161.00** as on 31.03.2017. But, this bank pass book balance is not reflected in the Closing balance details of the Main cash book. This is highly irregular as it may create occurrence of embezzlement or unlawful withdrawal of cash from that bank account. Hence, the local authority is suggested to incorporate this pass book balance in the closing balance of the Main cash book and compliance reported to audit.

Irregularities observed in course of audit:-

(1) 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

Nothing was maintained till date.

(2) Irregularities observed in management of Books of Account, Cash books & Regulation of transactions (In Contravention to Rules contained in OUAM Rules-1987)

During this audit, It was observed that, in contravention to the statutory stipulations prescribed through different Rules under OUAM Rules-1987, the following Irregularities are frequently committed in maintenance of books of accounts, cash books as well as regulation of transactions throughout the year.

- i. Non-working out of Closing Balance analysis & Non-reconciliation of bank position w.r.t. Pass Book balance at the end of each month or at the end of the financial year.
- ii. Except General Cash Book, in all other Cash Books which are being maintained in different sections of the University, no reconciliation of Pass Books w.r.t. entries in Cash Books have been worked out to ensure proper remittance on monthly basis.
- iii. Non-attestation of each entry in Receipt & Payment side by the Registrar/appropriate authority for ensuring its correctness.
- iv. Non-verification of the Physical cash balance by the COF at the end of each month w.r.t. cash balance shown in the Cash Book & record a certificate thereof in the Cash Book.
- v. Non-refund of unused cheques by the Cashier to the custody of the COF on the closure of each day.
- vi. Non collection of details of amount credited in the bank regularly.
- vii. Non maintenance of MOD (multi option deposit) Account Register to correctly account the amount there to reconcile the difference in closing balance
- viii. Inordinate delay in recording of transactions into Cash Book. The audit found that some transactions were recorded after more than one year of its actual incurring.
- ix. Cash Book entry were made in bulk instead of daily basis.

All these shortcomings including very casual approach in Cash Book maintenance has resulted in huge difference in bank balance and actual Cash Book balance. This will have a very negative impact on the overall financial management of the University as a whole. Therefore, the local authority is hereby suggested to maintain the correctness of account and the fact may be reported to the audit.

The local authority is suggested to reconcile the said difference of **Rs.1,90,15,466.61** between cash book and bank pass book and compliance may be submitted to audit. Till then, the differential amount of Rs.1,90,15,466.61 is kept under objection.

PARA: 6 STOCK POSITION

Berhampur University - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Serice postage stamp General Account	122599.00	1000000.00	1090000	32599.00	32599	Stock Register page no.143

Comments

Irregularities in maintenance of Stock & Stores of the University.

In spite of objections and suggestions made by last and previous audit 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 in Chapter-VII of the Odisha University Accounting Rules-1987 the detailed methods of purchase, accounting and verification of stock & stores have been elucidated. Due to non maintenance of stock register properly, some irregularities have been found in audit. That has been mentioned in para 12 of this report..

The Dead Stock register of unused and damaged plants, machinery, furniture, fixtures etc. has not been maintained at all. Due to non-working out of position of 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 work out 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 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 has been conducted since long. Due to such irregular maintenance of the stock & stores accounts there is every possibility of mis-utilization of stores. No reply has been received from University Authority on the above matter on issue of POM. Hence attention of University Authorities is invited in this regard and suggested to take appropriate steps at the earliest.

Stock Position of Computers/Air conditioners/Printer etc. are furnished below

si no	Type of Gadget	No of Articles	Stock Register Page No.
1	Computer	350	10(Vol-9)
2	Laptop	47	68(Vol-9)
3	UPS	271	98,202(Vol-9)
4	Air Conditioner	75	59,62,126,146 (Vol-9)
5	Printers	75	
6	Water Punifiers	9	
7	Invertors	65	38(Vol-9)
8	Photo Copies	8	
9	C.C T.V	35	
10	Projectctor	44	
11	Fire Extinguisher	40	

Vehicle list and status of Berhampur University are given below

Si no	Type with Regn.	Make	Model	Year of Purchase	Used for	Remarks/Fitness
1	HMV Bus No.OSG-9139	TATA	1210	1986	Ferrying staff	process for obtaining fitness is on
2	HMV Bus No.OR 07A-5947	TATA	1510	1984	Ferrying staff	Fitness certficagte for the period 24.5.18 to 23.5.19 has been obtained

3	HMV Bus No.OR07-C-4311	TATA	1510	1997	Ferrying staff	Under repair a d would be producedfor fitness
4	LMV OR07Q-0617	Mahindra	Bolero	2007	Alloted to the controller of Exam.	
5	LMV OR07Q-0770	Hindustan Motors	Ambassador Isuzu-2000	2007	Alloted to the COF.B.U.	
6	LMV OR07Y-9009	Mahindra	Scorpio VLX	2012	Alloted to the Register ,B.U	
7	LMV OD-07G-5262	Mahindra	Bolero,Ambulance	Donted by NALCO,2015	Staff amd Stidemts	
8	LMV OD07Q-5959	Toyoto	Innova,Crystal 2..4L	2017	Alloted to the Vice-Chancellor,B.U	
9	HMV-OAG-3606	TATA	407,Mini Truck	1988	Idle	Condemned
10	HMV-6755	TATA	807 Mini Bus (Rubby)	1989	Idle	Condemned
11	LMV OAG7499	Mahindra	Jeep	Donted by NSS,BBSR-1989	Idle	Running
12	LMV OAG ,OIG-1006	Mahindra	Trolley	Donted by NSS,BBSR-1989	Idle	Condemned
13	HMV-OR-07-E-2172	HMT	Tractor	2000	Idle	Condemned
14	HMV-OR 07-E-2173	HMT	Water Tanker	2000	Idle	Condemned
15	LMV-OR-07-D-6784	Maruti	Omini Ambulance	Donted by Mrs.J.Patnaik,MB-1999	Idle	Condemned

The local authority is requested to take necessary steps for the auction of condemned vehicles after due permission from the MVI

So the local authority is suggested to conduct the physical verification of stock and store by an authorised officer of the University as per Rule 57 of OUA Rules 1987.

PARA: 7 INVESTMENT

Berhampur University - 2016-2017

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) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	668104228.00	405300625.00	262803603.00	462719239.00	31-03-2017	725522842.00	31-03-2017	725522842.00	0.00	TDR
2	01-04-2020	2312148.00	0.00	2312148.00	480000.00	31-03-2020	2792148.00	31-03-2020	2792148.00	0.00	ENDOWMENT
	GRAND TOTAL	670416376.00	405300625.00	265115751.00	463199239.00		728314990.00		728314990.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

TDRPOSITIONOF GENERALACCONTOF B.U. FOR THE YEAR 2016-17 MENTIONED DETAL BELOW:

SI. No	Name of the Bank	TDR Old A/C No.	New account No.	TDR Date	TDR Amount	Rate of Interest	Maturity Amount	Date of Maturity	Book page No.
1	SBI, Bhanjavihar	34868718137	34868718137	15-04-15	51,95,517.00	8.50	61,47,313.00	01-04-17	282
2	SBI, Bhanjavihar	34868716480	34868716480	15-04-15	50,00,000.00	8.50	59,15,978.00	01-04-17	282
3	SBI, Bhanjavihar	34861422158	34861422158	15-04-15	51,95,517.00	8.50	61,47,313.00	01-04-17	282
4	SBI, Bhanjavihar	34861407082	34861407082	15-04-15	50,00,000.00	8.50	59,15,978.00	01-01-00	282
5	SBI, Bhanjavihar	34861428604	34861428604	15-04-15	51,95,517.00	8.50	61,47,313.00	01-04-17	282
6	SBI, Bhanjavihar	34861426129	34861426129	15-04-15	50,00,000.00	8.50	59,15,978.00	01-04-17	284
7	SBI, Bhanjavihar	32309134585	32309134585	25-05-15	37,32,989.00	8.50	48,04,426.00	30-04-18	284
8	SBI, Bhanjavihar	34966338381	34966338381	01-06-15	53,53,905.00	8.50	63,03,769.00	01-06-17	286
9	SBI, Bhanjavihar	34966329069	34966329069	01-06-15	50,00,000.00	8.50	58,87,076.00	01-06-17	286
10	SBI, Bhanjavihar	34966337092	34966337092	01-06-15	53,53,905.00	8.50	63,03,769.00	01-06-17	286

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11	SBI, Bhanjavihar	34966325292	34966325292	01-06-15	50,00,000.00	8.50	58,87,076.00	01-06-17	286
12	SBI, Bhanjavihar	35284560071	35284560071	13-10-15	53,31,079.00	8.50	60,19,724.00	01-05-17	300
13	SBI, Bhanjavihar	35284540306	35284540306	13-10-15	50,00,000.00	8.50	56,45,878.00	01-05-17	300
14	SBI, Bhanjavihar	35284562240	35284562240	13-10-15	53,31,079.00	8.50	60,19,724.00	01-05-17	300
15	SBI, Bhanjavihar	35284561268	35284561268	13-10-15	50,00,000.00	8.50	56,45,878.00	01-05-17	300
16	SBI, Bhanjavihar	35284624505	35284624505	13-10-15	53,31,079.00	8.50	60,97,516.00	01-07-17	300
17	SBI, Bhanjavihar	35284602434	35284602434	13-10-15	50,00,000.00	8.50	57,18,839.00	01-07-17	302
18	SBI, Bhanjavihar	35284664763	35284664763	13-10-15	46,63,899.00	7.50	53,31,917.00	01-07-17	302
19	SBI, Bhanjavihar	3528466523	3528466523	13-10-15	13,55,619.00	7.50	15,42,548.00	01-07-17	302
20	SBI, Bhanjavihar	35284667720	35284667720	13-10-15	12,03,930.00	7.50	13,69,665.00	01-07-17	302
21	SBI, Bhanjavihar	35322225158	35322225158	03-11-15	54,09,700.00	8.50	60,86,064.00	01-06-17	304
22	SBI, Bhanjavihar	35322223886	35322223886	03-11-15	50,00,000.00	8.50	56,25,140.00	01-06-17	304
23	SBI, Bhanjavihar	35322231105	35322231105	03-11-15	54,09,700.00	8.50	60,86,064.00	01-06-17	304
24	SBI, Bhanjavihar	35322221299	35322221299	03-11-15	50,00,000.00		56,25,140.00	01-06-17	304
25	SBI, Bhanjavihar	35370076909	35370076909	01-12-15	52,85,429.00	8.50	59,82,679.00	01-08-17	304
26	SBI, Bhanjavihar	35370074888	35370074888	01-12-15	50,00,000.00	8.50	56,59,596.00	01-08-17	306
27	SBI, Bhanjavihar	35370052184	35370052184	01-12-15	37,25,867.00	8.50	42,17,381.00	01-08-17	306

28	SBI, Bhanjavihar	35370060274	35370060274	01-12-15	83,25,804.00	8.50	94,81,991.00	01-09-17	306
29	SBI, Bhanjavihar	35370079955	35370079955	01-12-15	83,25,804.00	8.50	94,81,991.00	01-09-17	306
30	SBI, Bhanjavihar	35370082834	35370082834	01-12-15	83,25,804.00	8.50	94,81,991.00	01-09-17	306
31	SBI, Bhanjavihar	35439716867	35439716867	01-01-16	51,33,509.00	7.50	58,46,389.00	01-10-17	306
32	SBI, Bhanjavihar	35439713538	35439713538	01-01-16	50,00,000.00	7.50	56,94,340.00	01-10-17	308
33	SBI, Bhanjavihar	35439717179	35439717179	01-01-16	51,33,509.00	7.50	58,46,389.00	01-10-17	308
34	SBI, Bhanjavihar	35439716539	35439716539	01-01-16	50,00,000.00	7.50	56,94,340.00	01-10-17	308
35	SBI, Bhanjavihar	35439732459	35439732459	01-01-16	53,74,475.00	7.50	61,59,806.00	01-11-17	308
36	SBI, Bhanjavihar	33340667483	33340667483	01-02-16	16,65,429.00	7.50	18,96,704.00	01-11-17	308
37	SBI, Bhanjavihar	33340585340	33340585340	01-02-16	11,22,421.00	7.50	12,94,312.00	01-01-18	310
38	SBI, Bhanjavihar	33340588498	33340588498	01-02-16	9,60,249.00	7.50	11,07,304.00	01-01-18	310
39	SBI, Bhanjavihar	33349367130	33349367130	01-02-16	69,55,271.00	7.50	80,20,420.00	01-01-18	310
40	SBI, Bhanjavihar	35606112073	35606112073	01-03-16	52,60,006.00	7.50	59,90,452.00	01-12-17	310
41	SBI, Bhanjavihar	35605970575	35605970575	01-03-16	50,00,000.00	7.50	56,94,340.00	01-12-17	312
42	SBI, Bhanjavihar	35606138658	35606138658	01-03-16	61,81,741.00	7.50	71,29,876.00	01-02-18	312
43	SBI, Bhanjavihar	35606156600	35606156600	01-03-16	51,72,638.00	7.50	59,66,000.00	01-02-18	312
44	SBI, Bhanjavihar	35606140395	35606140395	01-03-16	50,00,000.00	7.50	57,66,884.00	01-02-18	312

45	SBI, Bhanjavihar	35606168151	35606168151	01-03-16	82,42,892.00	7.50	95,07,160.00	01-02-18	312
46	SBI, Bhanjavihar	35621910244	35621910244	08-03-16	50,42,818.00	7.50	58,42,231.00	01-03-18	314
47	SBI, Bhanjavihar	35621967491	35621967491	08-03-16	50,00,000.00	7.50	57,92,625.00	01-03-18	314
48	SBI, Bhanjavihar	35621911522	35621911522	08-03-16	50,42,818.00	7.50	58,42,231.00	01-03-18	314
49	SBI, Bhanjavihar	35621910969	35621910969	08-03-16	50,00,000.00	7.50	57,92,625.00	01-03-18	314
50	SBI, Bhanjavihar	35621937346	35621937346	08-03-16	46,99,450.00	7.50	54,80,413.00	01-03-18	314
51	SBI, Bhanjavihar	33194201803	33194201803	31-03-16	68,82,117.00	7.50	79,86,422.00	01-04-18	316
52	SBI, Bhanjavihar	33194200763	33194200763	31-03-16	68,82,117.00	7.50	79,86,422.00	01-04-18	316
53	SBI, Bhanjavihar	33193998295	35705067965	01-04-16	79,32,000.00	7.50	92,02,878.00	01-04-18	316
54	SBI, Bhanjavihar	33194000832	35705068471	01-04-16	79,32,000.00	7.50	92,02,878.00	01-04-18	316
55	SBI, Bhanjavihar	32952200023	35737209723	20-04-16	22,36,466.00	7.50	26,00,661.00	01-05-18	318
56	SBI, Bhanjavihar	34571320314	35742541312	01-05-16	50,67,611.00	7.50	58,79,552.00	01-05-18	318
57	SBI, Bhanjavihar	34571320314	35742528255	01-05-16	50,00,000.00	7.50	58,01,108.00	01-05-18	318
58	SBI, Bhanjavihar	34571325222	35742542270	01-05-16	50,67,611.00	7.50	58,79,552.00	01-05-18	318
59	SBI, Bhanjavihar	34571325222	35742541720	01-05-16	50,00,000.00	7.50	58,01,108.00	01-05-18	318
60	SBI, Bhanjavihar	34571339563	35742542688	01-05-16	48,81,335.00	7.50	56,63,431.00	01-05-18	320
61	SBI, Bhanjavihar	32987017775	35757331920	09-05-16	26,34,005.00	7.50	30,70,473.00	01-06-18	320

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62	SBI, Bhanjavihar	32952204992	35771141310	14-05-16	65,21,420.00	7.50	75,94,278.00	01-06-18	320
63	SBI, Bhanjavihar	32952206637	35771150834	14-05-16	65,21,420.00	7.50	75,94,278.00	01-06-18	320
64	SBI, Bhanjavihar	32952207074	35771156778	14-05-16	65,21,420.00	7.50	76,40,919.00	01-07-18	320
65	SBI, Bhanjavihar	32952207494	35771157024	14-05-16	65,21,420.00	7.50	76,40,919.00	01-07-18	322
66	SBI, Bhanjavihar	3295227824	35771156246	14-05-16	65,21,420.00	7.50	76,40,919.00	01-07-18	322
67	SBI, Bhanjavihar	33068152882	35771157262	14-05-16	6,30,006.00	7.50	7,38,156.00	01-07-18	322
68	SBI, Bhanjavihar	34564552323	34564552323	01-06-16	28,61,227.00	7.50	33,61,267.00	01-08-18	322
69	SBI, Bhanjavihar	34564554591	34564554591	01-06-16	80,23,632.00	7.50	94,25,875.00	01-08-18	322
70	SBI, Bhanjavihar	34564556418	34564556418	01-06-16	50,27,564.00	7.50	59,06,202.00	01-08-18	324
71	SBI, Bhanjavihar	33323478034	33323478034	16-06-16	60,17,847.00	7.50	70,48,063.00	01-08-18	324
72	SBI, Bhanjavihar	33004917224	35840691398	16-06-16	54,44,250.00	7.50	64,16,477.00	01-09-18	324
73	SBI, Bhanjavihar	33004917224	35840680557	16-06-16	50,00,000.00	7.50	58,92,893.00	01-09-18	324
74	SBI, Bhanjavihar	34564558722	34564558722	01-07-16	28,52,164.00	7.50	33,51,300.00	01-09-18	324
75	SBI, Bhanjavihar	34580300769	35882909828	01-07-16	52,10,216.00	7.50	61,22,017.00	01-09-18	326
76	SBI, Bhanjavihar	34580300769	35882908610	01-07-16	50,00,000.00	7.50	58,75,013.00	01-09-18	326
77	SBI, Bhanjavihar	34580124590	34580124590	01-07-16	45,72,240.00	7.50	54,04,277.00	01-10-18	326
78	SBI, Bhanjavihar	33194200253	35965812586	01-08-16	50,00,000.00	7.50	58,73,821.00	01-10-18	326

79	SBI, Bhanjavihar	33194200253	35965813567	01-08-16	41,31,411.00	7.50	48,53,434.00	01-10-18	326
80	SBI, Bhanjavihar	34779386280	34779386280	01-08-16	56,33,215.00	7.50	66,58,324.00	01-11-18	328
81	SBI, Bhanjavihar	34779388754	34779388754	01-08-16	57,66,865.00	7.50	68,16,295.00	01-11-18	328
82	SBI, Bhanjavihar	34779372970	34779372970	01-08-16	56,33,215.00	7.50	66,58,324.00	01-11-18	328
83	SBI, Bhanjavihar	34779391449	34779391449	01-08-16	57,66,865.00	7.50	68,16,295.00	01-11-18	328
84	SBI, Bhanjavihar	33510733896	36055064872	01-09-16	64,72,924.00	7.25	76,08,699.00	01-12-18	328
85	SBI, Bhanjavihar	36055053474	36055053474	01-09-16	50,00,000.00	7.25	58,77,328.00	01-12-18	330
86	SBI, Bhanjavihar	33510736207	36055066290	01-09-16	51,98,155.00	7.25	61,10,252.00	01-12-18	330
87	SBI, Bhanjavihar	33510736207	36055065638	01-09-16	50,00,000.00	7.25	58,77,328.00	01-12-18	330
88	SBI, Bhanjavihar	33723036774	36055067501	01-09-16	52,57,525.00	7.25	61,80,040.00	01-12-18	330
89	SBI, Bhanjavihar	33723036774	36055066904	01-09-16	50,00,000.00	7.25	58,77,328.00	01-12-18	330
90	SBI, Bhanjavihar	35213121492	36153873430	01-10-16	57,06,544.00	7.25	67,07,846.00	01-01-19	332
91	SBI, Bhanjavihar	35213100889	36153875405	01-10-16	54,18,879.00	7.25	63,69,706.00	01-01-19	332
92	SBI, Bhanjavihar	34904421771	36153872368	01-10-16	56,33,215.00	7.25	66,21,650.00	01-01-19	332
93	SBI, Bhanjavihar	34861428604	36153860679	01-10-16	59,37,326.00	7.25	69,79,122.00	01-01-19	332
94	SBI, Bhanjavihar	35214619258	35214619258	01-11-16	30,31,846.00	7.00	35,44,189.00	01-02-19	334
95	SBI, Bhanjavihar	35213124175	35213124175	01-11-16	54,53,185.00	7.00	63,74,704.00	01-02-19	334

96	SBI, Bhanjavihar	35213125714	35213125714	01-11-16	57,34,053.00	7.00	67,03,035.00	01-02-19	334
97	SBI, Bhanjavihar	35213146348	637141000003/1	03-12-16	55,03,512.00	7.35	65,23,973.00	03-04-19	336
98	SBI, Bhanjavihar	35213147320	637141000003/2	03-12-16	57,86,972.00	7.35	68,59,993.00	03-04-19	336
99	SBI, Bhanjavihar	35061414127	637141000003/3	02-01-17	56,51,545.00	7.25	67,63,604.00	02-07-19	336
100	SBI, Bhanjavihar	35061421677	637141000003/4	02-01-17	61,37,566.00	7.25	73,45,261.00	02-07-19	336
101	SBI, Bhanjavihar	35061379178	637141000003/5	02-01-17	26,19,802.00	7.25	31,35,304.00	02-07-19	336
102	SBI, Bhanjavihar	33643382507	36548546596	28-01-17	60,17,382.00	7.00	64,48,266.00	26-01-18	338
103	SBI, Bhanjavihar	346631527	36548665172	01-02-17	82,82,369.00	7.00	88,75,440.00	30-01-18	338
104	SBI, Bhanjavihar	34663207307	36548816010	01-02-17	62,13,146.00	7.00	66,58,048.00	30-01-18	338
105	SBI, Bhanjavihar	34663209428	36548822524	01-02-17	82,82,369.00	7.00	88,75,440.00	30-01-18	338
106	SBI, Bhanjavihar	34663211212	36549130520	01-02-17	62,13,146.00	7.00	66,58,048.00	30-01-18	338
107	SBI, Bhanjavihar	34663212931	36549138177	01-02-17	82,82,369.00	7.00	88,75,440.00	30-01-18	340
108	SBI, Bhanjavihar	34663213774	36549166422	01-02-17	36,10,185.00	7.00	38,68,698.00	30-01-18	340
109	SBI, Bhanjavihar	34663214858	36549282100	01-02-17	82,82,369.00	7.00	88,75,440.00	30-01-18	340
110	SBI, Bhanjavihar	34663215932	36549283873	01-02-17	36,10,185.00	7.00	38,68,698.00	30-01-18	340
111	SBI, Bhanjavihar	35061539815	36549318503	01-02-17	61,80,571.00	7.00	66,23,140.00	30-01-18	340
112	SBI, Bhanjavihar	35061426358	36549331578	01-02-17	56,91,145.00	7.00	60,98,668.00	30-01-18	342
113	SBI, Bhanjavihar	35061449558	36549428163	01-02-17	61,69,023.00	7.00	66,10,765.00	30-01-18	342

				7					
114	SBI, Bhanjavihar	35061444265	36549430477	01-02-17	56,91,145.00	7.00	60,98,668.00	30-01-18	342
115	SBI, Bhanjavihar	35061456815	36549440714	01-02-17	61,69,023.00	7.00	66,10,765.00	30-01-18	342
116	SBI, Bhanjavihar	35061459419	36549442097	01-02-17	56,91,145.00	7.00	60,98,668.00	30-01-18	342
117	SBI, Bhanjavihar	35061462921	36549442847	01-02-17	61,69,023.00	7.00	66,10,765.00	30-01-18	344
118	SBI, Bhanjavihar	35061454488	36549443567	01-02-17	56,91,145.00	7.00	60,98,668.00	30-01-18	344
119	SBI, Bhanjavihar	35125669437	36549459271	01-02-17	61,26,473.00	7.00	65,65,168.00	30-01-18	344
120	SBI, Bhanjavihar	35125671967	36549460195	01-02-17	56,30,812.00	7.00	60,34,015.00	30-01-18	344
121	SBI, Bhanjavihar	35125678941	36549571554	01-02-17	61,26,473.00	7.00	65,65,168.00	30-01-18	344
122	SBI, Bhanjavihar	35125660648	36549572183	01-02-17	56,30,812.00	7.00	60,34,015.00	30-01-18	346
123	SBI, Bhanjavihar	35127990299	36549584892	01-02-17	56,64,444.00	7.00	60,70,055.00	30-01-18	346
124	SBI, Bhanjavihar	35125691826	36549591559	01-02-17	59,52,252.00	7.00	63,78,472.00	30-01-18	346
125	SBI, Bhanjavihar	35125681193	36549616893	01-02-17	56,30,812.00	7.00	60,34,015.00	30-01-18	346
126	SBI, Bhanjavihar	35125701143	36549620741	01-02-17	59,52,252.00	7.00	63,78,472.00	30-01-18	346
127	SBI, Bhanjavihar	35125699155	36549628683	01-02-17	56,30,812.00	7.00	60,34,015.00	30-01-18	346
128	canara Bank	745702	637141000002/1	29-03-17	99,00,000.00	6.95	1,07,65,733.00	16-06-18	348
129	canara Bank	745702	637141000002/2	29-03-17	99,00,000.00	6.95	1,07,65,733.00	16-06-18	348
130	canara Bank	745702	637141000002/3	29-03-17	99,00,000.00	6.95	1,07,65,733.00	16-06-18	348
131	canara Bank	745702	637141000002/4	29-03-17	99,00,000.00	6.95	1,07,65,733.00	16-06-18	348
132	canara Bank	745702	637141000002/5	29-03-17	90,56,463.00	6.95	98,48,431.00	16-06-18	348

	Total :						72,55,22,842.00				82,55,82,132.00		

The position of fixed deposit made under different endowment/prize funds of the university as on 31.03.17 is furnished below

SI No.	Name of the Endowment Prize	TDR No.	Date of Investment	Invested Value	Rate of Interest	Date of Maturity	Interest amount	Maturity Value	Interest accrued during 2016-17	Amount disbursed during 2016-17	To whom paid	Remarks	Endowment Register Page No.
1	Santha Patnaik Gold Medal	30985898612	12/10/2014	3,500	8.50	11/10/2019	1,793	5,293	358.60	358	Preetam Ghosal	For securing highest number of mark in MBBS in surgery(9th semester) exam.2015	174
2	Ballabha Narayan Panigrahy Memorial Gold Medal	30985922534	12/10/2014	7,000	7.25	11/10/2019	3,586	10,586	717.20	717	Priyanka Behera	For securing highest number of mark in BHMS (Homeopathy) examination 2016	176
3	Chinari Raghobalu Subudhi Gold Medal	30985975291	12/10/2014	3,500	7.25	11/10/2019	1,793	5,293	358.60	358	Pravat Kumar Dhal	For securing highest number of mark in pharmacology at the MBBS Exam.2015	178
4	Ramanatha Gold Medal	3098976067	12/10/2014	3,000	7.25	11/10/2019	1,537	4,537	307.40			For Securing highest marks in Math in BA(Hons) & BSC(Hons)	180
5	Engineer Sadananda Pani Gold Medal	30985982458	12/10/2014	3,500	7.25	11/10/2019	1,793	5,293	358.60	358	Pabitra Kumari Padhi	For securing highest percentage of marks among girl students at the Annual BA/BSC/ B.Com.Examination 2016(pass & hons)(subject to a minimum of 50%)	182
6	Utkal Gourab Madhusudan Das Gold Medal	34481729306	12/10/2014	1,830	7.25	11/10/2019	937	2,767	187.40	84	Pramila Jali	for securing highest marks on 1st Class in LLM 2015	184
7	S N Gantayat & Chandramani Gantayat Gold Medal	30986169767	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	512	Lavina Patnaik	A lady student securing highest number of mark in MBBS 9th Semester exam.2015	186
8	Simhadri Gantayat Gold Medal	30985994430	12/10/2014	3,000	7.25	11/10/2019	1,537	4,537	307.40	307	Susama Rath	For securing highest number of mark on Bachelor of Education Exam.Dec.2015	188
9	Udaya Chandra Mishra Gold Medal	30985995490	12/10/2014	3,000	7.25	11/10/2019	1,537	4,537	307.40	306	Snigdha Sucharita Sahoo	For securing highest marks in physiology and Biochemistry at the 1st attempt MBBS(2nd Sem).2015	190
10	Niranjan Patnaik Gold Medal	30985996404	12/10/2014	4,000	8.50	11/10/2019	2,049	6,049	409.80				192
11	Binayak Sabat Gold Medal	30985992068	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	512	Deepak Kumar Sahu	For securing first class first in B.Com hons in first attempt 2016	194
12	Late Laxman Panda Gold Medal	30985998355	12/10/2014	6,000	7.25	11/10/2019	3,074	9,074	614.80	307	Prativa Kumari Sahu	for securing highest mark in M.Sc.(physics)exam.	196

												2015	
13	Bhaiga Mohanty Gold Medal	3098599958	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	512	Not to be paid	For securing highest marks in final B. Pharma Exam in first chance as a regular student	198
14	Kumari Anand Nayak Gold Medal	3098615785	12/10/2014	2,000	7.25	11/10/2019	1,025	3,025	205.00	205	Pabitra Kumari Padhi	for securing highest marks at the BA/BSc/B.Com. (in first chance) ,2016	200
15	Gopinath Buxi Patro Gold Medal	3098615602	12/10/2014	3,000	7.25	11/10/2019	1,537	4,537	307.40	307	Gayatri Samantara	For securing highest number of mark in M.A. (Odia), 2015.	202
16	Dr.S N Gantayat Gold Medal	3098615884	12/10/2014	2,000	7.25	11/10/2019	1,025	3,025	205.00	205	Swasthi Kabi Satapathy	For securing highest number of mark in Eye & ENT at at MBBS 7th semester exam,2015	204
17	Jayashree Memorial Gold Medal	3098615987	12/10/2014	2,000	7.25	11/10/2019	1,025	3,025	205.00	205	Lavina Patnaik	For securing highest number of mark in medicine at MBBS (9th semester exam,2015	206
18	Defence Ministry Gold Medal (R.Venkaraman)	3448156821	12/10/2014	5,001	7.25	11/10/2019	2,562	7,563	512.40	512	Sasmita Bhoi	Outstanding performance as the Best NCC cadet of the university , 2016	210
19	Narasingha Nayak Gold Medal	3098599722	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	512	Rupasri Pattanayak	For securing highest number of marks in MA (English) 2015	212
20	Akula Dash Prize	3098617087	12/10/2014	1,500	7.25	11/10/2019	768	2,268	153.60	153	Sulubuli Jally	for securing first class first in political science BA (hons), 2016.	214
21	Subash Chandra Choudhury Scholarship	3098617753	12/10/2014	12,000	7.25	11/10/2019	6,147	18,147	1,229.40				216
22	B Prakash Rao Gold Medal	3098617855	12/10/2014	4,400	7.25	11/10/2019	2,254	6,654	450.80			Highest marks in OBST & GN at final MBBS	218
23	Patta Dei & Pandit Raghunath Panigrahi Prize	3098618003	12/10/2014	1,400	7.25	11/10/2019	717	2,117	143.40	143	Pusplata Sahu	for securing highest marks in MIL (Odia) in Degree Exam (Pass & hons) in first attempt, 2016	220
24	Old TDR	3098618138	12/10/2014	10,000	7.25	11/10/2019	5,123	15,123	1,024.60				222
25	Bishnupriya Devi Gold Medal	3098618372	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	512	No candiate	for securing highest mark in final in aggregate at B.A.M.S. examination,2016	224
26	A P Patnaik Prize	3098618478	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20			Inter college essay competition on Kabi Samrat Upendra Bhanja	226
27	P.K.Parichha Prize	3098618604	12/10/2014	20,000	8.50	11/10/2019	10,246	30,246	2,049.20				228
28	Late Dibakar Patnaik Memorial Prize	3098619199	12/10/2014	1,000	7.25	11/10/2019	512	1,512	102.40	86	Soumya Sucharita Barik	for securing highest marks in the aggregate in B,Ed exam, Dec ,2014 in first chance (not less than 60%)	230
29	Abdul Sdbhar Khan Prize	3098619333	12/10/2014	1,000	7.25	11/10/2019	512	1,512		102	Lavina Patnaik	For securing highest marks in aggregate	232

								102.40				in all subjects at the final MBBS Exam,2015 without break (total of all semester exam)	
30	Narayan Behera Memorial Prize	30986194669	12/10/2014	1,000	7.25	11/10/2019	512	1,512	102.40	102	Banibandhan a Jena	for securing highest marks in aggregate in all the subjects in Final LLB exam without any break,2016	234
31	Sarajini Padhi Memorial Prize	30986197387	12/10/2014	1,500	7.25	11/10/2019	768	2,268	153.60	153	Pusplata Sahu	women candidate securing highest marks in compulsory Odia at BA final exam,2016 (subject to minimum of 50% marks)	236
32	Binayak Padhi Memorial Prize	30986198234	12/10/2014	1,500	7.25	11/10/2019	768	2,268	153.60	153	Santosh Kumar Patro	for securing highest mark in compulsory English at BA degree exam (subject to minimum of 50% marks) 2016	238
33	Srinivas Panda Memorial Prize	30986198937	12/10/2014	1,001	7.25	11/10/2019	513	1,514	102.60	102	Goutam Chaudhury	for securing first position in first class at the B.Sc.(Hons.) exam,2016 from V Deb College, Jeypore	240
34	Utkal Gourab Madhusudan Das Gold Medal	30986199656	12/10/2014	5,000	8.50	11/10/2019	2,561	7,561	512.20				242
35	Nilakantha Das Memorial Prize	30986200299	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	512	Biplabini Padhi	for securing highest marks in mathematics in MA/MSC exam of BU,2015 (in both the parts in first attempt)	244
36	Annapurna Das Gold Medal	30986200914	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	512	Gayatri Samantara	For securing highest mark in MA (Oriya) in both the parts in the first attempt ,2015	246
37	Jogulamma Siva Sankar Scholarship	30986211676	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	512	Biplabini Padhi	Best post graduate student of BU,2015	248
38	KSUB College, Bhanjanagar	30986214054	12/10/2014	26,500	7.25	11/10/2019	13,576	40,076	2,715.20			Seminar on KSUB to be conducted by Principal, KSUB, Bhanjanagar	250
39	Sri Lingaraj Sahu Prize	30986215398	12/10/2014	1,000	7.25	11/10/2019	512	1,512	102.40	102	Pramila Jali	for securing first position in LLM,2015 (more than 60%) (book prize)	252
40	Pravati Sahu Prize	30986216448	12/10/2014	1,000	7.25	11/10/2019	512	1,512	102.40	102	Esther Pratibha Prakash	for securing first position in MA/MSc (Home Sc), 2015 (more than 60%)	254
41	Smt Sakuntala Panda Prize	30986222587	12/10/2014	1,000	7.25	11/10/2019	512	1,512	102.40	102	G.Eswari	A student of P.G.Department of University securing highest marks in MCA examination 2016	256
42	Harihara Divya Singh	30986223976	12/10/2014	30,000	7.25	11/10/2019	15,369	45,369	3,073.80			Best student securing highest	258

	Memorial Prize												marks in Anatomy, MBBS (2nd sem) exam,2014	
43	Prof Dr Kesab Chandra Sahu Memorial Prize	30986225260	12/10/2014	3,000	7.25	11/10/2019	1,537	4,537	307.40	307	Preetam Ghosal	for securing highest position in MBBS (9th sem) Examination, 2015	260	
44	R C Patnaik Gold Medal	30986228023	12/10/2014	2,000	7.25	11/10/2019	1,025	3,025	205.00	205	Pabitra Kumari Padhi	best graduate of university,2016 (Cash prize)	262	
45	Late Pandit W V B Ramalingam Gold Medal	30986229151	12/10/2014	30,000	7.25	11/10/2019	15,369	45,369	3,073.80	3,073	Biplabini Padhi	for securing highest marks in MA/M.Sc. Mathematics without improvement ,2015	264	
46	Odisha Society of Americas Newyork chapter (OSANY) Gold medal	30986230122	12/10/2014	36,000	7.25	11/10/2019	18,442	54,442	3,688.40	3,688	Pabitra Kumari Padhi	for securing highest mark In BA/BSc./B.com exam (pass & hons), 2016 in first attempt	266	
47	Brundaban Nayak Gold Medal	30986234966	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	No cash	Institution Disaffiliated	For securing first class first in MBA Exam from SMIT,Ankushpur 2015	270	
48	Anusuya Mishra Memorial Prize	30986243813	12/10/2014	1,000	7.25	11/10/2019	512	1,512	102.40	102	Gayatri Samantara	for securing first place in first class in P.G. Odia ,2015 (cash prize)	272	
49	Justice Balakrishna Patro Gold Medal	30986244895	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20			Best post graduate of the year ,2014 (Arts/Sc/Comm.) taken together conducted by BU for the year 2015	274	
50	Justice Balakrishna Patro Gold Medal	32062162939	12/10/2014	8,000	7.25	11/10/2019	4,098	12,098	819.60	1,331	Biplabini Padhi	Best post graduate (Arts/Sc/Comm.) taken together conducted by BU for the year 2015	276	
51	Pandit Godabarish Memorial Gold Medal	30986245991	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20	2,048	Prativa Kumari Sahu	for securing highest number of marks in MSc physics, 2015	278	
52	Pandit Godabarish Memorial Gold Medal	31887290766	12/10/2014	15,000	7.25	11/10/2019	7,684	22,684	1,536.80			For securing 1st position in MSc.Physics	280	
53	E Merck (India) P. Ltd. Bombay	30986251982	12/10/2014	3,000	7.25	11/10/2019	1,537	4,537	307.40	307	Preetam Ghosal	for securing the first position at the MBBS exam, 2015	282	
54	R P Padhi Memorial Gold Medal	30986253231	12/10/2014	3,000	7.25	11/10/2019	1,537	4,537	307.40	4,815	Biplabini Padhi	For securing Highest marks among st all the cndidates of P.G Exams.in Arts ,Science and Commerece Exams.2015	284	
55	Rani Ananga Manjari Devi Memorial Prize	30986253989	12/10/2014	7,000	7.25	11/10/2019	3,586	10,586	717.20	605	Subha Smita Das	For securing 1st position in inter college essay competition in Odia on Kabi Surya Baladev Rath, 2015	286	

56	Dibakar Patnaik Prize	30986254553	12/10/2014	1,116	7.25	11/10/2019	572	1,688	114.40	102	Susama Rath	for securing highest marks in the aggregate in B.Ed.Exam.Dec.2015 in first change (Not less than 60%)	288
57	Principal Khallikote College Union Prize	30986255308	12/10/2014	3,000	7.25	11/10/2019	1,537	4,537	307.40	307	Priyanka Priyadarshini Behera	For securing highest number of mark at Hons . Among the candidates of K.K.(Auto) College ,Berhampur, 2015	290
58	Dr. Balabhadra Mishra Gold Medal	30986259379	12/10/2014	3,000	7.25	11/10/2019	1,537	4,537	307.40				292
59	R P Padhi Memorial Gold Medal	30986260500	12/10/2014	47,000	7.25	11/10/2019	24,078	71,078	4,815.60			For securing highest percentage of marks amongst all the candidates of PG exam in Arts/Sc/Comm. Exam, 2014	294
60	Lavanyabati Memorial Gold Medal	30986267062	12/10/2014	20,000	7.25	11/10/2019	10,246	30,246	2,049.20			most meritorious outgoing lady medical graduate of MKCG medical college (Total of whole sem) , 2014	296
61	Bijaya Kumar Bahinipati Memorial Prize	30986268533	12/10/2014	10,000	7.25	11/10/2019	5,123	15,123	1,024.60	1,024	Shubhra Santosi Gouda	securing highest mark in MA (Economics) 2015 at first attempt (cash prize)	298
62	Herbarium Library of Botany Dept BU	30986269886	12/10/2014	10,000	7.25	11/10/2019	5,123	15,123	1,024.60				300
63	Harihar Divya singh Memorial Prize	30986270880	12/10/2014	20,000	7.25	11/10/2019	10,246	30,246	2,049.20	2,049	Anusuman Rath	Best student securing highest marks in Anatomy, MBBS (2nd sem) exam,2015	302
64	Narayan Rath Memorial Prize	30986271782	12/10/2014	3,300	7.25	11/10/2019	1,691	4,991	338.20	338	Sachidananda Dash	securing highest marks in MA in Sanskrit, June 2015	304
65	Kamala Rath Memorial Prize	30986273111	12/10/2014	3,300	7.25	11/10/2019	1,691	4,991	338.20	338	Lipsa Rani Sahu	for seuring highest mark in MA (Odia) as a regular candidate, 2016 (cash prize)	306
66	Harihara Tyadi Memorial Prize	30986274477	12/10/2014	3,300	7.25	11/10/2019	1,691	4,991	338.20	338	Sunita Satapathy	for securing highest mark in MA (English) as a regular candidate, 2016 (cash prize)	308
67	Lavanyabati Memorial Gold Medal	30986288844	12/10/2014	30,000	7.25	11/10/2019	15,369	45,369	3,073.80	2,049	Lavina Patnaik	Most meritorious outgoing lady medical graduate of MKCG medical college (Total of whole sem) , 2015	310
68	Chetana Puraskar	30986290319	12/10/2014	20,000	7.25	11/10/2019	10,246	30,246	2,049.20	2,049	No candidate	Best creative writer of BU 2016	312
69	Dr. B K Panda Memorial Gold Medal	30986290852	12/10/2014	10,000	7.25	11/10/2019	5,123	15,123	1,024.60	1,024	Lavina Patnaik	For securing highest number of mark in medicine at MBBS (9th sem) 2015	314

70	Late Deenabandhu Behera Memorial Scholarship	30986302202	12/10/2014	100,000	7.25	11/10/2019	51,229	151,229	10,245.80	10,244	Abida Sultan	for meritorious student of IR&PM(PG students belonging to OBC or girl students belonging to any religion, community or caste [1st year student on the basis of entrance test] 2016	316
71	Late Kiranmayee Behera Scholarship	30986302892	12/10/2014	100,000	7.25	11/10/2019	51,229	151,229	10,245.80	10,244	Madhusmita Rautaray	for meritorious student of Math(PG students belonging to OBC or girl students belonging to any religion, community or caste) [1st year student on the basis of merit] 2016	318
72	Raja Bahadur Rama Chandra Mardaraj Deo Memorial Gold Medal	30986303534	12/10/2014	100,000	7.25	11/10/2019	51,229	151,229	10,245.80	10,245	Sanket Dash	Best Medical graduate of BU, 2016 (Aggregate marks secured in all semesters taken together completing MBBS from MKCG Medical College)	320
73	Gobinda Panda and Tulasi Panda Memorial cash Prize	30986304129	12/10/2014	20,000	8.50	11/10/2019	10,246	30,246	2,049.20	2,049	Arunima Panigrahy	For securing highest marks in MSc (Marine Sc), 2016 B.U	322
74	Prof Devaraj Pathi & Saraswati Pathi Memorial Cash Prize	30986304516	12/10/2014	20,000	7.25	11/10/2019	10,246	30,246	2,049.20	2,049	Lipsa Rani Sahu	Regular student of P.G.Dept.of Oriya(2016)passed in the first chance without b reak securing first class first position.	324
75	Acharya Singupuram Chandrayya Memorial Gold Medal	30986304968	12/10/2014	110,000	7.25	11/10/2019	56,352	166,352	11,270.40	No cash	No candiate during 2016	D.Litt in Telugu awarded in 2016	326
76	Dr Panchanan Maharana Memorial Cash Prize	31695597832	12/10/2014	80,000	7.25	11/10/2019	40,983	120,983	8,196.60	8,196	Abhisek Dash	for securing highest mark in SPM community medicine of MKCG medical college by a 3rd MBBS student (7th sem), 2016	328
77	Swami Sivananda Memorial Scholar Endowment	31999867668	12/10/2014	800,000	7.25	11/10/2019	409,833	1,209,833	81,966.60	81,960	Sanjay Mandal 8196/-Kunilat a Muduli 8196/-Bikram Kumar Swain 8196/- Siba Prasad Acharya 8196/- Annapurna Mohanty 8196/- M.Anuradah 8196/- Lohita Raulo	Scholarship award to one part -I and one part -II students of each of following departments of Berhampur University in Physics, Math., Home science,IR & PM and J&MC of the year ,2015 basis of academic merit and financial background as per rule of SSA	330

											8196/- Monika Palai 8196/- Gundicharan i Behera 8196/- Babrubaha Dalai 8196/-		
78	Endowment for Award of Basant Biswal Memorial Prize	3252251438 1	12/10/2014	5,000	7.25	11/10/2019	2,561	7,561	512.20			For 2014-15	332
79	Arundhati Satapathy Memorial Cash Prize	3273356318 9	12/10/2014	25,000	7.25	11/10/2019	12,807	37,807	2,561.40	2,561	Deeptimayee Panigrahy	for securing highest marks by a girl student in M.Sc., PG department of Botany, BU,2016	334
80	Prof.Suraraj Patnaik Memorial Gold Medal	3452786877 2	12/19/2014	110,000	7.25	11/19/2019	56,352	166,352	11,270.4 0	11,270	Sanket Dash	for securing highest marks in medicine in the final MBBS examination ,2016	336
81	Dibakar Patnaik Memorial Prize	3452725579 9	12/24/2014	2,000	7.25	11/24/2019	1,025	3,025	205.00	114	Sudepta Ghosh	For a candiate securing first class first in M.A (Political Scdience)2015 of B.U. Without failing or dropping of repetition at any stage.	338
82	Chitrakala Bauribandhu Memorial Gold Medal	3463027108 5	12/29/2014	100,000	7.25	11/29/2019	51,229	151,229	10,245.8 0	10,245	Lipsa Rani Sahu	for best PG student in Odia who is first among all Odia PG students, 2016	340
83	Prof. Kunja Bihari Tripathy Prize	3116430848 4	1/13/2015	5,000	7.25	12/13/2019	2,561	7,561	512.20	512	Pusplata Sahu	for securing highest mark in Odia (Hons.), 2016 in 1st attempt (cash prize)	342
84	Late Madhusudan Mohapatro Memorial Gold Medal	3477888893 0	2/10/2015	75,000	7.25	11/10/2020	38,422	113,422	7,684.40	7,684	Deeptimayee Panigrahy	for securing highest mark n M.sc. In Botany, BU, 2015-16	344
85	Gourahari Panda & Late Saudamini Panda Memorial Cash Prize	3488747476 3	4/21/2015	20,000	7.25	3/21/2020	10,239	30,239	2,047.80	2,047	Kamakshi Prasad Choudhury	For securing 1st class 1st in one chance (highest marks in total) in MBA final (Part-I & II) ,2016	346
86	Prof. Laxmi Narayan Rout Cash Prize	3451205690 4	12/19/2014	115,000	7.25	11/19/2019	58,913	173,913	11,782.6 0	11,782	Priyanka Panda	For securing 1st class 1st position in M.A. in History,2016	348
87	Late Gouri Shankar Behera Memorial Cash Prize/ Gold Medal	3609423188 5	9/15/2016	75,000	7.25	8/15/2019	17,492	92,492	5,830.00	1,697	Upananda Mohanty	M.phil (Marine Biology)student of part-I(Theory Exam.)securing highest marks in single chance 2015	350
88	Late Sachidananda Das Memorial Gold Medal	3609424052 7	9/15/2016	205,000	7.25	8/15/2019	47,811	252,811	15,937.0 0	4,648	Lipsa Rani Sahu	Gold Medal topper in M.A in Odia(Regular 2016	352
89	Basant Manjari	3609425397 7	9/15/2016	100,000	7.25	8/15/2019	23,323	123,323	7,774.00	2,246	Sangeeta Panigrahi	M.B.A Girls Topper 2016	354

	Moahaptro Memorial Cash Prize												
90	Bansidhar Mohapatro Memorial Cash Prize	3609425147 1	9/15/2016	100,000	7.25	8/15/2019	23,323	123,323	7,774.00	2,246	Banibandhan a Jena	L.L.B.Topper 2016	356
	Total	Total:		2,792,14 8			1,296,42 9	4,088,57 7		217,763			
								274,211					

The above investments are dealt in the investment Register but the same has not been maintained as per proform prescribed in QUAM. The local authority is suggested to maintain the above Register as per QUAM with rate of interst of invvstment. The local authority is suggested to reconcile the said and compliance may be submitted to audit.

PARA: 8 **ADVANCE**

Berhampur University - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	General Fund cash book	31872797.96	21599074.00	53471871.96	18703497.00	31-03-2017	34768374.96	31-03-2017	31514251.00	3254123.96	1. Difference of Rs.9,44,345.96 relates to previous period and 2 Rs.23,09,778.00 relates to 2016-17.
2	01-04-2016	Research Account	3996850.00	3326837.00	7323687.00	0.00	31-03-2017	7323687.00	31-03-2017	4880748.00	2442939.00	1 Difference of Rs.545502/- relates to previous period and 2 Rs.1897437/- relates to 2016-17.
GRAND TOTAL			35869647.96	24925911.00	60795558.96	18703497.00		42092061.96		36394999.00	5697062.96	

Comments :

From the above table it is seen that a sum of **Rs.4,20,92,061.96** remained unadjusted towards outstanding advances as on 31.03.2017. The advances are granted for a specific purpose to fulfill the urgent nature of works. But non-adjustment of advances for an indefinite period defeats the very purpose of sanction of advances.

Therefore the local authority is suggested to take special drive to adjust long outstanding advances as soon as possible. Further, it is high time that the University Authority took immediate steps to ensure proper maintenance of outstanding advance ledger to keep better track on advances.

Difference between Cash Book Position and Audit position of outstanding advance of General Account Cash Book is narrated below:-

SI No.	Particulars	Amount (In Rs.)
1	Advance outstanding as on 31.03.2017 (As per consolidated Cash book)	3,15,14,251.00
2	Previous difference between Cash book and Audit figure as on 31.03.2016 (as per previous audit report for 2015-16)	9,44,345.96
3	Advance paid vide vr. No.573/23.07.16 booked as final expenditure (Main cash book page 82)	1,84,400
4	Advance paid vide vr. No.1224/15.11.16 wrongly booked as advance of Research account (Main cash book page 156)	1,30,000

5	Though no advance was paid on dated 19.11.16, the advance position was wrongly raised in the Main cash book (at Page No.159)	(-) 3,00,000
6	Advance paid vide vr. No.1302/03.12.16 booked as final expenditure (Main cash book page 169)	1,00,000
7	As against actual advance payment of Rs.68000/- (vide vr No.1521 (Rs.40000/-), 1522 (Rs.4000/-) and Rs.1523 (Rs.24000/-) an amount of Rs.657761/- has been booked as advance on 19.01.17 in Main cash book (at page 202). Thus, the advance position has been raised by Rs.589761/- (=657761 - 68000).	(-) 5,89,761
8	Advance paid vide voucher No.1557/25.01.17 not reflected in Main cash book (at page No.207)	2,500
9	Advance paid vide vr. No.1608/08.02.17 wrongly booked as advance of Research account (Main cash book page 215)	1,99,400
10	As against advance payment of Rs.200000/- vide vr. No.1774/20.03.17, an amount of Rs.400000/- has been shown as advance payment in Main cash book (at page No.243). So, advance position has been raised by Rs.200000/-.	(-) 2,00,000
11	Advance paid vide voucher No.1800/25.03.17 not reflected in Main cash book (at page No.247)	34,36,675
12	As against advance payment of Rs.557500/- vide vr. No.1794/25.03.17, an amount of Rs.1115000/- has been shown as advance payment in Main cash book (at page No.247). So, advance position has been raised by Rs.557500/-	(-) 5,57,500
13	As against advance payment of Rs.55000/- vide vr. No. 1826/28.03.17 (50000) and 1828/28.03.17 (5000), an amount of Rs.110000/- has been shown as advance payment in Main cash book (at page No.249). So, advance position has been raised by Rs.55000/-.	(-) 55,000
14	Advance adjustment made vide vr No.139/16.05.16 not reflected in Main cash book (at page No.32)	(-) 2,00,000
15	Advance adjustment made vide vr No.859/09.09.16 wrongly reflected as expenditure in Main cash book (at page No.116)	(-) 10,000
16	Advance adjustment of Rs.88000/- made vide vr No.1520/18.01.17 wrongly reflected as Rs.154100/- in Main cash book (at page No.201). So, excess adv adj was shown by Rs.66100/- (=154100 - 88000).	66,100
17	Advance adjustment made vide vr No.1763/16.03.17 not reflected in Main cash book (at page No.239)	(-) 20,000
18	Advance adjustment of Rs.2000/- made vide vr No.1766/17.03.17 wrongly shown as Rs.132004/- in Main cash book (at page No.241). So, excess adv adj was shown by Rs.130004/- (=132004 - 2000)	1,30,004
19	Advance adjustment of Rs.12500/- made vide vr No.1779/20.03.17 (10000) and 1780/20.03.17 (2500) wrongly shown as Rs.13750/- in Main cash book (at page No.243). So, excess adv adj was shown by Rs.1250/- (=13750 - 12500)	1,250
20	Advance adjustment made vide vr No.1810/25.03.17 not reflected in Main cash book (at page No.247)	(-) 5,000
21	Old advances adjusted during 2016-17 not reflected in the Main cash book Vr No.358/18.06.16 (Rs.60/- for 1981-82), 590/30.07.16 (Rs.1000/- for 95-96), 797/01.09.16 (Rs.330/- for 1979-80), 798/01.09.16 (Rs.535/- for 1979-80) and 800/01.09.16 (Rs.865/-)	(-) 3,290
22	Advance outstanding as on 31.03.2017 (As per Audit)	3,47,68,374.96

The university has maintained the advance ledger properly. But old advances have not been reflected in the Main cash book and that is the reason for which always a discrepancy of closing balance between audit figure and cash book figure. The details of outstanding advance as on 31.03.17 is furnished below with year wise break up of both General Account Cash Book & Research Cash Book.

YEAR WISE BREAK UP OF ADVANCE POSITION OF GENERAL FUND IN GENERAL ACCOUNT CASH BOOK:-

YEAR WISE BREAK UP OF ADVANCE POSITION OF GENERAL FUND OF B.U. IN GENERAL ACCOUNT CASH BOOK.					
Sl. No.	Year	Advance OB	Advance adjusted during 2016-17	Outstanding advance	Remarks
1	1971-72	1,794.35		1,794.35	
2	1972-73	3,296.64		3,296.64	
3	1973-74	5,001.00		5,001.00	
4	1974-75	5,840.27		5,840.27	
5	1975-76	13,429.10		13,429.10	
6	1976-77	23,228.06		23,228.06	
7	1977-78	27,052.93		27,052.93	
8	1978-79	19,971.00		19,971.00	
9	1979-80	10,955.42	1,730.00	9,225.42	
10	1980-81	6,403.22		6,403.22	
11	1981-82	13,320.00	60.00	13,260.00	
12	1982-83	66,480.00		66,480.00	
13	1983-84	25,553.10		25,553.10	
14	1984-85	27,014.30		27,014.30	

15	1985-86	7,960.05		7,960.05	
16	1986-87	41,977.92		41,977.92	
17	1987-88	28,021.60		28,021.60	
18	1988-89	20,382.00		20,382.00	
19	1989-90	27,282.00		27,282.00	
20	1990-91	8,725.00		8,725.00	
21	1991-92	900.00		900.00	
22	1992-93	1,06,831.00		1,06,831.00	
23	1993-94	4,10,435.00	500.00	4,09,935.00	
24	1994-95	95,978.00	5,000.00	90,978.00	
25	1995-96	68,225.00	1,000.00	67,225.00	
26	1996-97	61,939.00		61,939.00	
27	1997-98	68,250.00		68,250.00	
28	1998-99	2,29,050.00		2,29,050.00	
29	1999-2000	29,025.00		29,025.00	
30	2000-2001	42,950.00		42,950.00	
31	2001-2002	53,359.00		53,359.00	
32	2002-2003	59,452.00		59,452.00	

33	2003-2004	22,665.00		22,665.00	
34	2004-2005	4,200.00		4,200.00	
35	2005-2006	8,550.00		8,550.00	
36	2006-2007	1,39,994.00		1,39,994.00	
37	2007-2008	1,23,733.00		1,23,733.00	
38	2008-2009	-	-	-	
39	2009-2010	1,53,848.00	4,000.00	1,49,848.00	
40	2010-2011	11,87,438.00	5,000.00	11,82,438.00	
41	2011-2012	2,21,129.00	10,000.00	2,11,129.00	
42	2012-2013	7,66,200.00	1,06,200.00	6,60,000.00	
43	2013-2014	24,14,761.00	19,37,805.00	4,76,956.00	
44	2014-2015	1,35,05,195.00	81,21,050.00	53,84,145.00	
45	2015-2016	1,17,15,003.00	60,63,629.00	56,51,374.00	
46	2016-2017	2,15,99,074.00	24,47,523.00	1,91,51,551.00	
	Total	5,34,71,871.96	1,87,03,497.00	3,47,68,374.96	

DETAILS OF THE ADVANCE POSITION FOR THE YEAR 2015-16 (RELATING TO THE PERIOD MORE THAN ONE YEAR) OF B.U. GENERAL FUND:-
STATEMENT SHOWING THE DETAILS OF OUTSTANDING ADVANCE FOR THE YEAR 2015-16 OF GENERAL FUND (Surchargeable)

Sl. No	Voucher No/ Date	Amount of advance	To whom paid	Purpose of advance	Advance sanctioning Authority.	Advance ledger Page No.	Adjustment made during 2017-18 and up-to-date vide voucher No./Date
	General Fund						
1	70/22.04.2015	11,000	Principal city college, Berhampur.	Deployment of Squad/observer		394	
2	72/22.04.2015	10,000	Principal KSUB college, Bhanjanagar.	Deployment of Squad/observer		480	
3	74/22.04.2015	8,000	Principal Rayaga(Auto) college, Rayagada	Deployment of Squad/observer		484	
4	75/22.04.2015	8,000	Principal Gunupur college, Gunupur	Deployment of Squad/observer		164	
5	76/22.04.2015	8,000	Principal Nowrangapur college, Nowrangapur	Deployment of Squad/observer		202	
6	77/22.04.2015	11,000	Principal Govt. college, Koraput	Deployment of Squad/observer		472	
7	117/01.05.15	10,000	Principal city college, Berhampur	Deployment of Squad/observer		394	
8	119/01.05.15	10,000	Principal KSUB college, Bhanjanagar	Deployment of Squad/observer		480	
9	121/01.05.15	8,000	Principal Rayagada(Auto) college, Rayagada	Deployment of Squad/observer		484	
10	123/01.05.15	8,000	Principal Nowrangapur college, Nowrangapur	Deployment of Squad/observer		202	
11	124/01.05.15	10,000	Principal Govt. college, Koraput	Deployment of Squad/observer		472	
12	134/1.5.15	2,850	Mahesh Ranjan Mishra, S.A.	Arrangement of refreshment for Academic council meeting.		474	17/10.04.17 (2,850/-)
13	140/6.5.15	12,000	Principal Lingaraj Law college, Bam	Sports and cultural activities.		494	
14	206/18.5.15	60,000	S. Vijayakumar, Lect. In IR & PM (Expired- Hence full amount surcharged against the sanctioning authority only)	Study tour of 4 th Semistar students.		342	
15	259/30.5.15	1,00,000	Bhagaban Sahu, Prof of Histroy	Conduct of National Seminar		536	233/10.06.17 (1,00,000/-)

16	267/3.6.15	1,70,000	Dr. N.R. Mishra, Reader in MBA & Culture	Payment towards open air stage bill		272	1003/02.02.18 (1,70,000/-)
17	605(5)/7.8.15	42,825	Principal Gayatri Institute of Science & technology	Centre expenses		490	
18	605(5)/7.8.15	26,850	Principal Presidency college Shiala road, Bam	Centre expenses		498	
19	605(5)/7.8.15	14,925	Principal, Mahamayee Mahila Mahavidyalaya, Bam.	Centre expenses		492	
20	605(5)/7.8.15	15,750	Principal L.R.L.C	Centre expenses		494	
21	605(5)/7.8.15	17,850	Chairman P.G. Council, B.U.	Centre expenses		496	
22	627/10.8.15	3,530	Dr. Babuji Samal, Deputy register	Towards contingency		500	16/10.04.17 (3,530/-)
23	706(7)/25.8.15	17,325	Chairman, Centre Supdt., P.G. Council	Centre contingency		496	
24	706(7)/25.8.15	55,950	Principal Gayatri Institute of Science & technology	Centre contingency		490	
25	706(7)/25.8.15	31,050	Presidency college Shiala road, Bam	Centre contingency		498	
26	706(7)/25.8.15	13,200	Principal Mahamayee Mahila Mahavidyalaya	Centre contingency		492	
27	706(7)/25.8.15	15,975	Principal Lingaraj Law college, Bam	Centre contingency		494	
28	706(7)/25.8.15	12,600	Principal K.M. science college, Narendrapur.	Centre contingency		224	
29	738/26.8.15	5,000	Surya Narayan Sahu, COE	Imprest expenditure		424	1949/30.10.18 (5,000/-)
30	966/29.10.15	3,00,000	Surya Narayan Sahu, COE	Towards remuneration to paper setter.		424	
31	1130/14.11.15	55,200	Prof D.P. Pattanaik, Dept of Odia	Towards conduct of National Seminar		172	232/10.0617 (55,200/-)
32	1140/16.11.15	74,500	Dr. Niranjana Mishra, Cultural Co-ordinator	Towards expr. for deputation of B.U(Cultural)to Bundalkhand		272	525/19.06.19 (74,500/-)
33	1144/17.11.15	1,50,000	Dr. N.R. Mishra, Reader in MBA	Towards expr. Of organising of inter college cultural		272	525/19.06.19 (1,50,000/-)

				competition			
34	1169(10)/21.11.15	75,000	Dr. N.R. Mishra, Reader in MBA	Towards expr. for convocation		272	2667/05.02.19 (75,000/-)
35	1169(10)/21.11.15	2,500	P.K. Nayak, KPO	Towards expr. for convocation		464	214/06.06.17 (2,500/-)
36	1169(10)/21.11.15	18,000	M.Gopal Rao, S.O	Towards expr. for convocation		590	
37	1169(10)/21.11.15	95,000	M.R. Mishra, S.A.	Towards expr. for convocation		474	7/06.04.17 (95,000/-)
38	1238/10.12.15	25,000	Sri Jaya Krushna sethy, COF	Towards expr. Of interface meeting.		492	1170/12.03.18 (25,000)
39	1246/12.12.15	30,00,000	Executive Engineer, CPWD, BBSR	Const. Of Golden jubilee gate		----	578/21.09.17 (30,00,000/-)
40	1319(6)/31.12.15	10,000	M.R. Mishra	Towards Golden jubilee celebration		474	18/10.04.17 (10,000/-)
41	1364/13.1.16	1,30,994	Surya Narayan Sahu, COE	Toward payment of confidential Papers		424	
42	1408/22.1.16	6,67,200	Surya Narayan Sahu, COE	Towards Printing of mark sheets cum provisional certificate		424	
43	1467/3.2.16	19,500	Head mistress UHSS	Towards expr. Of annual function		478	2245/07.12.18 (19,500/-)
44	1468/3.2.16	2,100	Head mistress UHSS	Printing of identity card of students of UHSS		478	2246/07.12.18 (2,100/-)
45	1533/15.2.16	6,000	Prof Bhagaban Sahu, HOD History	Towards field study of students		536	53/24.04.17 (6,000/-)
46	1554/20.2.16	3,000	Surya Narayan Sahu, COE	Conduct of meeting of Principals of colleges.		424	2416/10.01.19 (3,000/-)
47	1569/22.2.16	6,000	Prof Bhagaban Sahu, HOD History	Study programme of DTIM students.		536	56/24.04.17 (6,000/-)
48	1574(17)/24.2.16	7,000	Principal City college, Berhampur	Examination centre contingency		394	
49	1574(17)/24.2.16	6,000	Principal Aska science college, Aska	Examination centre contingency		486	
50	1574(17)/24.2.16	5,000	Principal Gopalpur college, Gopalpur	Examination centre contingency		152	
51	1574(17)/24.2.16	7,000	Principal People's college, Buguda	Examination centre contingency		146	

52	1574(17)/24.2.16	5,000	Principal , Kalinga Mahavidyalaya, G,Udayagiri	Examination centre contigency	250	
53	1574(17)/24.2.16	7,000	Principal BinayakAchrya college, Bam	Examination centre contigency	40	
54	1574(17)/24.2.16	7,000	Principal Chikiti Mahavidyalaya	Examination centre contigency	120	
55	1574(17)/24.2.16	9,000	Principal KSUB College, Bhanjanagar	Examination centre contigency	480	
56	1574(17)/24.2.16	9,000	Principal, R.C.M science college , Khalikote	Examination centre contigency	56	
57	1574(17)/24.2.16	6,000	Principal, Rayagada (Auto) College , Rayagada	Examination centre contigency	484	
58	1574(17)/24.2.16	9,000	Principal, Gunupur Degree college, Gunupur	Examination centre contigency	164	
59	1574(17)/24.2.16	6,000	Principal, Hill Top college, Mohana	Examination centre contigency	444	
60	1574(17)/24.2.16	6,000	Principal, Nowrangapur college, Nowrangapur	Examination centre contigency	202	
61	1574(17)/24.2.16	6,000	Principal, Kotpad college, Kotpad	Examination centre contigency	206	
62	1574(17)/24.2.16	8,000	Principal, Govt. College Koraput	Examination centre contigency	472	
63	1574(17)/24.2.16	9,000	Principal, Malkangiri college, Malkangiri	Examination centre contigency	222	
64	1613/1.3.16	57,000	Sri Basanta kumar Das, S.O.	Deposit of Annual road tax/ fitness/ pollution charges of vehicles	350	86/04.05.17 (57,000/-)
65	1639/4.3.16	11,700	Mrs. Susama Kumari	Towards cultural expenses of republic day and saraswati puja	478	2244/07.12.18 (11,700/-)
66	1710/19.3.16	5,000	N.C. Pattanaik, Principal, LRLC	Conduct of Justice Lingaraj Panigrahy memorial lecturer	502	
67	1723(17)/21.3.16	7,000	Principal City college, Berhampur	Towards expenses of centre charges.	394	1576/30.08.18 (6,000/-)
68	1723(17)/21.3.16	6,000	Principal Aska science college, Aska	Towards expenses of centre charges.	486	
69	1723(17)/21.3.16	5,000	Principal Gopalpur college, Gopalpur	Towards expenses of centre charges.	152	

70	1723(17)/21.3.16	7,000	Principal, People's college, Buguda	Towards expenses of centre charges.	146	
71	1723(17)/21.3.16	5,000	Principal, Kalinga Mahavidyalaya, G,Udayagiri	Towards expenses of centre charges.	250	
72	1723(17)/21.3.16	7,000	Principal, Chilika Mahavidyalaya.	Towards expenses of centre charges.	120	
73	1723(17)/21.3.16	9,000	Principal, KSUB, College, Bhanjanagar.	Towards expenses of centre charges.	480	
74	1723(17)/21.3.16	9,000	Principal, R.C.M. science college, Khalikote	Towards expenses of centre charges.	56	
75	1723(17)/21.3.16	6,000	Principal, Rayagada (Auto) College, Rayagada	Towards expenses of centre charges.	484	
76	1723(17)/21.3.16	9,000	Principal, Gunupur Degree college, Gunupur	Towards expenses of centre charges.	164	
77	1723(17)/21.3.16	6,000	Indira Gandhi Memorial college, Chandiput	Towards expenses of centre charges.	210	
78	1723(17)/21.3.16	7,000	Principal, Nowrangapur college, Nowrangapur	Towards expenses of centre charges.	202	
79	1723(17)/21.3.16	6,000	Principal, Kotpad college, Kotpad	Towards expenses of centre charges.	206	
80	1723(17)/21.3.16	8,000	Principal, Govt. College Koraput	Towards expenses of centre charges.	472	
81	1723(17)/21.3.16	9,000	Principal, Malkangiri college, Malkangiri	Towards expenses of centre charges.	222	
	Total	56,51,374				38,79,880/-

Out of the above outstanding advance of Rs. **56,51,374.00** for the year, 2015-16, the following amount of Rs.38,79,880.00 has been adjusted during the year 17-18, 18-19 and 06/19 as per the details mentioned in the above statement leaving the balance unadjusted advance amount of **Rs.17,71,494.00** which to be surcharged in present audit report as mentioned below.

1. Advance adjusted during 17-18 = Rs.35,33,080/-
2. Advance adjusted during 18-19 = Rs.1,22,300/-
3. Advance adjusted during 06/19 = Rs.2,24,500/-
3. Outstanding advance to be surcharged = Rs.17,71,494/-

Total = Rs.56,51,374.00

As per Govt. of Odisha Finance Deptt. G.O. No.2221/ dtd.08.03.2002 & DLFA Ltr. No.15179/ dtd.28.09.13, the advances remaining outstanding for more than one year without any valid reason are to be treated as loss to the auditee organization and to be surcharged. Hence the balance outstanding advance of **Rs.17,71,494.00** for the year 15-16 is to be surcharged as per the guideline. The University authority has not taken adequate steps for the adjustment of above advance for which the above huge amount of advance is rolling and the purpose of the Govt. is defeated. However, the local authority replied that, steps had been taken by way of reminders to party concerned for early submission of bills for adjustment. Hence, the adjustment amount of Rs.38,79,880.00 is kept out of surcharge proceedings.

STATEMENT SHOWING THE DETAILS OF OUTSTANDING ADVANCE FOR THE YEAR 2016-17 OF GENERAL FUND:

Advance outstanding for the year 2016-17 (General Fund)						
SI No.	Vr No/ Date	To whom paid	Amount	Purpose	Advance sanctioning authority	Remarks
1	20/11.04.16	Dr. Babaji Samal, Dy Regr.	40,000	To meet the expenses of NCTE team visit to BU.		
2	85(18)/02.05.16	City College, Berhampur	8,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
3	85(18)/02.05.16	Aska Sc. College, Aska	6,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
4	85(18)/02.05.16	Gopalpur College, Gopalpur	6,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
5	85(18)/02.05.16	People's College, Buguda	6,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
6	85(18)/02.05.16	TSD College, BD Pur	4,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
7	85(18)/02.05.16	Kalinga Mahavidyalaya, G.Udayagiri	5,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
8	85(18)/02.05.16	Mahamayee Mahavidyalaya, Berhampur	6,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
9	85(18)/02.05.16	Chikiti Mahavidyalaya, Chikiti	7,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
10	85(18)/02.05.16	KSUB College, Bhanjanagar	8,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
11	85(18)/02.05.16	RCM Sc. College, Khallikote	9,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
12	85(18)/02.05.16	Rayagada (Autonomous) College, Rayagada	6,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
13	85(18)/02.05.16	Gunupur College, Gunupur	9,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		

14	85(18)/02.05.16	I.M.College, Chandiput	6,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
15	85(18)/02.05.16	Nawarangpur College, Nawarangpur	7,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
16	85(18)/02.05.16	Kotapad College, Kotapada	6,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
17	85(18)/02.05.16	Govt. College, Koraput	8,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
18	85(18)/02.05.16	Malkanagiri College, Malkanagiri	9,000	Deputation of Squad/ Observer for +3 ist year TDC exam-2016		
19	130/13.05.16	Nilanchal Patnaik, Principal, L.R.Law College	15,000	Dramatic function 2016		
20	161/21.05.16	S.Vijaya Kumar, Associate Coordinator, MSW deptt.& IRPM	70,000	Study tour of MSW 4th semister 2016		
21	230/30.05.16	Dr.M.R.Mishra, Deptt. of Business Admn.	40,000	Annual Function 2016		
22	234/31.05.16	Basanta Kumar Das, SO	3,200	Refreshment of Senate meeting		
23	320/09.06.16	D.P.Das, SO Purchase	10,000	Day-to-day expenditure of office/section		
24	329/11.06.16	S.N.Sahu, COE	2,00,000	Remuneration to paper setters		
25	366/20.06.16	HOD, PG deptt of IR&PM.	70,000	Industrial tour of IRPM students		
26	534/18.07.16	Head Master, UHSS, BU	1,460	Laboratory expenditure		
27	535/18.07.16	Head Master, UHSS, BU	3,035	Miscellaneous Contingency		
28	536/18.07.16	Head Master, UHSS, BU	10,000	Exanation expenditure		
29	565/21.07.16	Dr.G.P.Choudhury, AO, PGC	1,50,000	Workshop on Human resources skill development of University employees		
30	809/02.09.16	Principal, Gopalpur College.	10,000	Conduct of (+3) transitory practical examination-2016 (both old and new regulation)		
31	818/03.09.16	Principal, Ganjam Law College, Berhampur	23,500	conduct of (+3) transitory examination 2016.		

32	819/03.09.16	HM, UHSS, Bhanjabihar (S.Behera)	32,400	conduct of (+3) transitory examination 2016.		
33	966/21.09.16	Sruti Das, HOD English	1,50,000	International seminar during 25-27 December 2016.		
34	1013/28.09.16	Niranjan Prasad Patro, SO Exam	3,000	Shifting of old records		
35	1030/03.10.16	S.S.Panda, Secretary Sports Council	40,000	Annual General Body meeting 2016-17		
36	1051/05.10.16	M.K.Tripathy, Campus Supervisor	5,720	Purchase of Certificate/ Memento etc. for observation of Biju Patnaik birth Centenary		
37	1066/06.10.16	S.S.Panda, Secretary Sports Council	7,05,000	Conduct of inter-college competition		
38	1114/22.10.16	P.K.Rout, SA CDC	1,00,000	Induction training programme		
39	1158/31.10.16	P.K.Rout, SA CDC	3,00,000	Induction training programme (from 24.10.16 to 05.11.16)		
40	1207/11.11.16	AO, PG Central Office, BU	40,313	Centre contingency for conducting PG P-II exam-2016		
41	1207/11.11.16	Principal, Gayatri Institute of Science and Technology	21,487	Centre contingency for conducting PG P-II exam-2016		
42	1207/11.11.16	Principal, Presidency college, Kanisi	41,325	Centre contingency for conducting PG P-II exam-2016		
43	1207/11.11.16	HM, UHSS, Bhanjabihar	21,750	Centre contingency for conducting PG P-II exam-2016		
44	1216/12.11.16	Anup Kumar Kujur, Lect.in Linguistic	1,55,000	Conducting of lateral College cultural competition and 32nd Central zone youth festival at Raipur		
45	1224/15.11.16	N.Mishra, HOD of PG MBA	1,30,000	Celebration of golden jubilee at PG deptt. Administration on 24-25 Nov 16.		
46	1256/22.11.16	Dr A.K.Panda, COE	3,00,000	Payment of remuneration to paper setters		
47	1257/23.11.16	N.R.Mishra, Deptt. of MBA	2,00,000	Organising of International Conference 2016		
48	1291(2)/ 02.12.16	N.R.Mishra, Deptt. of MBA	20,000	International conference MBA-2016		
49	1302/03.12.16	P.N.Samal, SO, Secretary BUTA	1,00,000	Conduct of one day national seminar on Higher education.		

50	1326/10.12.16	M.Patra, Asst. Librarian	30,000	Shifting of Almirah and other articles of R.P.Padhi Library during renovation of Library building.		
51	1327/10.12.16	Upendra Mohapatra, SO Finance	15,000	Preparation of BU Budget 2017-18		
52	1356/16.12.16	Sidhanta Sankar Panda, Secretary Sports Council	6,21,000	Organisation of inter college coaching camp and east zone participation.		
53	1410/26.12.16	S.Patnaik, HOD PG Deptt. Zoology	60,000	Workshop and training programme of PG deptt., Zoology.		
54	1411/27.12.16	D.P.Das, SO Purchase	60,000	Purchase of two cell phones for official use by VC and Registrar.		
55	1418/27.12.16	J.K.Sethi, OFS, COF	2,000	Towards hiree car for visiting Bhubaneswar for audit purpose		
56	1425/29.12.16	Radha Govinda Padhi,	15,000	Celebration of foundation day.		
57		M.K.Tripathy, SA	35,000	Celebration of foundation day.		
58	1432/30.12.16	Basanta Kumar Das, SO	31,000	Repairing of vehicle NO.OR-07Q-0617		
59	1463/05.01.17	Bhagaban Sahu, HOD History	40,000	National seminar on 05.12.16		
60	1482/09.01.17	Principal, MKCG Medical College, Berhampur	8,00,000	Conduct of Practical, Oral and Theory examination of MD/MBBS 2017		
61	1506(1)/ 13.01.17	Chairman PG Council, BU	1,34,000	Conduct of Semister Exams -2017		
62	1506(2)/ 13.01.17	Principal, City College, Berhampur	21,000	Conduct of Semister Exams -2017		
63	1556/25.01.17	S.R.Sahoo, Head Master, UHSS, BU	45,000	Annual Day function & 26th January (21000) Laboratory Expenditure (14000) Examination Exp (10000)		
64	1562/27.01.17	Berhampur city college, Berhampur	8,000	Deputing of squad/Observer for (+3) 1st semister examination.		
65	1562/27.01.17	Aska Science College, Aska	5,000	Deputing of squad/Observer for (+3) 1st semister examination.		
66	1562/27.01.17	People's College, Buguda	5,000	Deputing of squad/Observer for (+3) 1st semister examination.		
67	1562/27.01.17	TSD College, BDPur	4,000	Deputing of squad/Observer for (+3) 1st semister examination.		

68	1562/27.01.17	Adivasi College, Balliguda	6,000	Deputing of squad/Observer for (+3) 1st semester examination.		
69	1562/27.01.17	Kalinga Mahavidyalaya, G.Udayagiri	5,000	Deputing of squad/Observer for (+3) 1st semester examination.		
70	1562/27.01.17	Chikiti Mahavidyalaya, Chikiti	7,000	Deputing of squad/Observer for (+3) 1st semester examination.		
71	1562/27.01.17	KSUB College, Bhanjanagar	7,000	Deputing of squad/Observer for (+3) 1st semester examination.		
72	1562/27.01.17	RCM Science College, Khallikote	8,000	Deputing of squad/Observer for (+3) 1st semester examination.		
73	1562/27.01.17	Rayagada Women's College, Rayagada	4,000	Deputing of squad/Observer for (+3) 1st semester examination.		
74	1562/27.01.17	Gunupur College, Gunupur	9,000	Deputing of squad/Observer for (+3) 1st semester examination.		
75	1562/27.01.17	I M College, Chandiput	6,000	Deputing of squad/Observer for (+3) 1st semester examination.		
76	1562/27.01.17	Nawarangpur College, Nawarangpur	7,000	Deputing of squad/Observer for (+3) 1st semester examination.		
77	1562/27.01.17	Kotapad College, Kotapad	6,000	Deputing of squad/Observer for (+3) 1st semester examination.		
78	1562/27.01.17	Govt. College, Koraput	9,000	Deputing of squad/Observer for (+3) 1st semester examination.		
79	1562/27.01.17	Malkanagiri College, Malkanagiri	9,000	Deputing of squad/Observer for (+3) 1st semester examination.		
80	1587/04.02.17	Principal, Lingaraj Law College, Berhampur	5,000	Organisation of Justice Lingaraj Panigrahi memorial Lecturer		
81	1594/06.02.17	Basanta Kumar Das, SO Vehicle	22,009	Repairing of vehicle No.OR-07Q-0617		
82	1599(1)/ 06.02.17	J.Pradhan, Chairman, PG Council	93,375	Centre contingency for conduct of MA/ MSc/ Mcom (part-I) DEC Exam.2017		
83	1599(2)/ 06.02.17	S.R.Sahu, HM, UHSS, BU	32,925	Centre contingency for conduct of MA/ MSc/ Mcom (part-I) DEC Exam.2017		
84	1599(3)/ 06.02.17	Principal, Presidency College, Kanisi	77,925	Centre contingency for conduct of MA/ MSc/ Mcom (part-I) DEC Exam.2017		
85	1605/07.02.17	P.K.Mohanty, Director IQAC	16,000	Recurring expenses of IQAC		

86	1606(2)/ 07.02.17	Dibakar Sethi, SO Stores	20,000	Distribution of answer sheets to different colleges under BU		
87	1608(1)/ 08.02.17	City College, Berhampur	2,500	Conduct of TDC 1st semester exam.		
88	1608(2)/ 08.02.17	Women's College, Chatrapur	5,200	Conduct of TDC 1st semester exam.		
89	1608(3)/ 08.02.17	People's College, Buguda	10,400	Conduct of TDC 1st semester exam.		
90	1608(4)/ 08.02.17	Presidency College, Siala road, Kanisi	22,700	Conduct of TDC 1st semester exam.		
91	1608(5)/ 08.02.17	Polsara College, Polsara	9,200	Conduct of TDC 1st semester exam.		
92	1608(6)/ 08.02.17	Rushikulya Degree College, Sorada	6,300	Conduct of TDC 1st semester exam.		
93	1608(7)/ 08.02.17	Saraswati Degree vidya Mandira, Berhampur Nilakanthanagar.	28,500	Conduct of TDC 1st semester exam.		
94	1608(8)/ 08.02.17	KIGM College, Linepada	2,000	Conduct of TDC 1st semester exam.		
95	1608(9)/ 08.02.17	NSB College, Tumudibandha	8,600	Conduct of TDC 1st semester exam.		
96	1608(10)/ 08.02.17	Govt. Womens' College, Jeypore	7,100	Conduct of TDC 1st semester exam.		
97	1608(11)/ 08.02.17	women's College, Rayagada	25,400	Conduct of TDC 1st semester exam.		
98	1608(12)/ 08.02.17	Nawarangpur College, Nawarangpur	31,300	Conduct of TDC 1st semester exam.		
99	1608(13)/ 08.02.17	Pendrani Degree College, Umerkote	1,400	Conduct of TDC 1st semester exam.		
100	1608(14)/ 08.02.17	Malkanagiri College, Malkanagiri	32,200	Conduct of TDC 1st semester exam.		
101	1608(15)/ 08.02.17	Minaketan Degree College, Gurandi	6,600	Conduct of TDC 1st semester exam.		
102	1616/09.02.17	Signdha Mitra, HOD Physics	1,50,000	National seminar on 11-12/02/17.		
103	1621/10.02.17	B.Sahu, HOD History	50,000	Conduct of two day workshop.		

104	1622/10.02.17	Ajit Kumar Behera, CS	30,000	Garden maintenance of BU		
105	1650/18.02.17	B.Sahu, HOD History	1,50,000	Organisation of seminar/conference		
106	1651/18.02.17	D.P.Patnaik, HOD Odia	1,23,800	Organisation of seminar/conference		
107	1652/18.02.17	S.B.Mohapatro, HOD IR & PM	1,50,000	Organisation of National conference		
108	1670/22.02.17	B.Panigrahi, HOD Deptt. of Law	50,000	Legal awareness programme		
109	1671/22.02.17	P.K.Mohanty, Director Innovaion-cum-Incubation centre	4,00,000	Recurring expenditure of the centre		
110	1672/22.02.17	Bhagaban Sahu, SA Store	50,000	Payment to Pvr. Truck Owners for distribution of blank answer sheet to colleges.		
111	1706/28.02.17	Laxmidhar Rout, Asst.Prof, Chemistry	1,50,000	Conducting of International conference on 03-05 May 2017.		
112	1710/01.03.17	Bhagaban Sahu, SA Store	20,000	Dry cleaning		
113	1714(1)/ 02.03.17	City College, Berhampur	7,000	(+3) final TDC examination 2017		
114	1714(2)/ 02.03.17	Aska Science College, Aska	5,000	(+3) final TDC examination 2017		
115	1714(3)/ 02.03.17	TSD College, BDPur	4,000	(+3) final TDC examination 2017		
116	1714(4)/ 02.03.17	People's College, Buguda	5,000	(+3) final TDC examination 2017		
117	1714(5)/ 02.03.17	Adivasi College, Balliguda	7,000	(+3) final TDC examination 2017		
118	1714(6)/ 02.03.17	Kalinga Mahavidyalaya, G.Udayagiri	5,000	(+3) final TDC examination 2017		
119	1714(7)/ 02.03.17	M.M.Mahavidyalaya, Berhampur	5,000	(+3) final TDC examination 2017		
120	1714(8)/ 02.03.17	Chikiti Mahavidyalaya, Chikiti	7,000	(+3) final TDC examination 2017		
121	1714(9)/ 02.03.17	KSUB College, Bhanjanagar	8,000	(+3) final TDC examination 2017		

122	1714(10)/ 02.03.17	RCM College, Khallikote	9,000	(+3) final TDC examination 2017		
123	1714(11)/ 02.03.17	Rayagada Women's College, Rayagada	6,000	(+3) final TDC examination 2017		
124	1714(12)/ 02.03.17	Gunupur Degree College, Gunupur	9,000	(+3) final TDC examination 2017		
125	1714(13)/ 02.03.17	I M Degree College, Chandiput	5,000	(+3) final TDC examination 2017		
126	1714(14)/ 02.03.17	Nawarangpur College, Nawarangpur	6,000	(+3) final TDC examination 2017		
127	1714(15)/ 02.03.17	Kotapad College, Kotapad	5,000	(+3) final TDC examination 2017		
128	1714(16)/ 02.03.17	Govt. College, Koraput	9,000	(+3) final TDC examination 2017		
129	1714(17)/ 02.03.17	Malkanagiri College, Malkanagiri	9,000	(+3) final TDC examination 2017		
130	1716/ 02.03.17	Laxmidhar Rout, Deptt. of Chemistry.	94,000	Cultural activities		
131	1731/08.03.17	S.R.Sahu, HM UHSS,BU	52,796	Repair of computers and incidental charges of UHSS 2016-17		
132	1750/09.03.17	S.Patro, AO PG Council	20,000	Cultural programme of students of PG Council		
133	1768/18.03.17	R.P.Mohapatro, HOD Commerce	60,000	Conduct of workshop on investment in stock market.		
134	1769/18.03.17	Devi Prasanna Patnaik, HOD Odia	50,000	Conduct of workshop on Dakhin Odisha sanskrutika bhabana		
135	1774/20.03.17	U.M.Das, Director WSRC, BU	2,00,000	Conduct of two day national seminar		
136	1781/21.03.17	M.R.Patro, HOD deptt. of Computer Science	45,000	Workshop from 23rd-25th march 17.		
137	1782(1)/ 21.03.17	A.K.Panda, COE	4,00,000	Remuneration to paper setter		
138	1790/23.03.17	Principal, Govt. College, Koraput	3,00,000	Conduct of C.V. for (+3) 1st year		
139	1790/23.03.17	Principal, Govt. College, Koraput	3,00,000	Conduct of C.V. for (+3) 3rd year		

140	1790/23.03.17	Principal, KSUB College, Bhanjanagar	3,00,000	Conduct of C.V. for (+3) 1st year		
141	1790/23.03.17	Principal, KSUB College, Bhanjanagar	3,00,000	Conduct of C.V. for (+3) 3rd year		
142	1790/23.03.18	Principal, Govt. College, Koraput	7,00,000	Conduct of C.V. for (+3) 1st year		
143	1790/23.03.19	Principal, Govt. College, Koraput	7,00,000	Conduct of C.V. for (+3) 3rd year		
144	1790/23.03.20	Principal, KSUB College, Bhanjanagar	7,00,000	Conduct of C.V. for (+3) 1st year		
145	1790/23.03.21	Principal, KSUB College, Bhanjanagar	7,00,000	Conduct of C.V. for (+3) 3rd year		
146	1794/25.03.17	M/S S.B. creation, Plot No.06, Kolathia square, Khandagiri, Bhubaneswar	5,57,500	Installation of Late Biju Patnaik Statue at BU		
147	1800/25.03.17	National Informatics centre, Bhubaneswar	34,36,675	For implementation of office automation work		
148	1826/28.03.17	Arundhati Rath, HOD Home Science	50,000	Conduct of workshop on health and family welfare		
149	1828/28.03.17	Ajit Kumar Behera, SA Campus Supervisor	5,000	Cleaning of DEC building for Civil Service Coaching		
150	1854/30.03.17	S.S.Panda, Secretary, Sports Council, BU	7,34,000	Athletic meet on Hockey, Kho-kho and other sports game of BU 2016-17		
151	1866/31.03.17	Chairman, PG Council, BU	4,600	Conduct of BBA, LLB(H) Exam-2017		
152	1868/31.03.17	A.K.Panda, COE	23,06,356	Printing of original degree certificate		
153	1870/31.03.17	L.D.Rout, Asst. Professor, Chemistry.	80,000	International Conference on 03-05 March 2017		
154	1898/31.03.17	Lingaraj Law College, Berhampur	12,000	Sports and other Cultural Activities of the students of the L.R.Law College for 2016-17		
		Total:	1,91,51,551			

The necessary steps may be taken for adjustment of outstanding advance for the year 2016-17 and compliance may be reported to audit.

DETAILS OF ADJUSTMENT OF ADVANCE DURING 2016-17 OF B.U IN GENERAL ACCOUNT:-

Details of advance adjustment during 2016-17 relating to General Fund of B.U.

SI No.	Advance adjusted vide		Amount of advance adjusted	Person against whom adjustment made	Purpose	Advance received vide the vr No/ date	Year of Advance
	Vr No	Date					
1	83	30.04.16	65,000	Prof P.C.Mishra, Deptt. of Commerce	Conduct of workshop on 26.08.16	691/21.08.15	2015-16
2	97	04.05.16	7,000	Mahamayee Mahila Mahavidyalaya, Berhampur	Deputation of Squad/ Observer for +3 2nd year TDC exam-2016	1723/21.03.16	2015-16
3	136	13.05.16	6,59,868	A.K.Panda, Coordinator, SAP, Deptt. of Odia, BU	SAP Expenditure	2255/31.03.14	2013-14
4	139	16.05.16	2,00,000	Mayfare Hotel Resort Ltd, Gopalpur	For Expenses of NAAC peer team.	35/18.04.16	2016-17
5	178	24.05.16	30,000	Bhagaban Sahu, Sr. Asstt.	Hire charges for distributing blank answer books to examination centres.	14/09.04.16	2016-17
6	322	09.06.16	50,000	Dr. M.K.Tripathy, CS	Shifting and cleaning of campus.	48/22.04.16	2016-17
7	343	16.06.16	10,000	Dr. M.Patro, Asstt. Librarian	Misc Contiegency	408/30.06.15	2015-16
8	344	16.06.16	23,000	Dr. M.K.Tripathy, CS	Beautification of Garden	887/03.10.15	2015-16
9	345	16.06.16	10,000	D.P.Das, Sec Officer	Imprest expenditure	1255/14.12.15	2015-16
10	346	16.06.16	3,000	Niranjan Patro, Sec Officer	Misc Exam exp	276/08.06.15	2015-16
11	352	18.06.16	60,000	M.K.Tripathy, CS	Wage bill of daily labourers	1406/22.01.16	2015-16
12	353	18.06.16	50,000	M.K.Tripathy, CS	Labour charges	1592/26.02.16	2015-16
13	354	18.06.16	10,000	M.K.Tripathy, CS	Shifting of broken materials to ladies hostel premises	1787/31.03.16	2015-16
14	355	18.06.16	5,000	M.K.Tripathy, CS	Cleaning of PG central office front	955/16.10.15	2015-16
15	356	18.06.16	40,000	M.K.Tripathy, CS	Purchase for beautification of garden	1294/28.12.15	2016-17
16	357	18.06.16	3,000	D.K.Behera, Ex-CS	Celebration of Independence day.	625/20.08.14	2014-15
17	358	18.06.16	60	Abhimanyu Choudhury, Lab Attender	TA & Misc Contingency	5183/23.11.81 & 2303/06.08.85	1981-82
18	359	18.06.16	500	S.Rath, SO	Payment of remuneration to examiners	8900/17.03.94	1993-94
19	393	29.06.16	5,000	N.Behera, Sr Asstt.	Exp for discipline committee.	1169/21.11.15	2015-16
20	394	29.06.16	12,500	Dr M.K.Tripathy, CS	Cleaning charges for 20th convocation held on 27.11.15	1169/21.11.15	2015-16

21	395	29.06.16	63,000	Dr M.K.Tripathy, CS	Lunch and other contingencies for the Convocation 2015	1169/21.11.15	2015-16
22	396	29.06.16	1,000	Prof. S.Pattnaik, HOD, Zoology department.	Office contingency	1590/26.02.16	2015-16
23	521	13.07.16	2,90,000	S.N.Sahu, COF	Pre-printed computer stationaries.	1692/17.03.16	2015-16
24	522	13.07.16	1,86,404	S.N.Sahu, COF	Printing of confidential paper	1691/17.03.16	2015-16
25	523	13.07.16	4,00,000	S.N.Sahu, COF	Payment of remuneration to paper setter.	1583/25.02.16	2015-16
26	553	19.07.16	50,000	D.P.Das, Sec Officer	Materials for University Guest House	1387/16.01.16	2015-16
27	561	30.07.16	55,500	S.N.Acharya, Mechanic, Vehicle section	Repairing charges	1276/22.12.15	2015-16
28	588	30.07.16	6,000	HOD, PG deptt., Botany	Field study 2015-16	1711/19.03.16	2015-16
29	589	30.07.16	5,000	Sarojini Kar, JE (PHD)	20th convocation	1169/21.11.15	2015-16
30	590	30.07.16	1,000	Prof. A.K.Panda, Retd. (Odia)	Office contingency	6016/25.03.96	1995-96
31	606	03.08.16	6,000	City College, Berhampur	Squad/Observer	85/02.05.16	2016-17
32	616	05.08.16	2,36,162	A.K.Panda, Coordinator, SAP, Deptt. of Odia, BU	SAP Expenditure	2225/31.03.14	2013-14
33	665	10.08.16	3,83,994	S.N.Sahu, COF	Printing of confidential paper	390/29.06.16	2016-17
34	694	13.08.16	45,000	P.K.Dalai, SWO	Arrangement of stage pendal meeting on 49th foundation day	1226/26.12.14	2014-15
35	695	13.08.16	50,000	P.K.Dalai, SWO	Golden Jubilee Celebration	1319(3)/ 31.12.15	2015-16
36	739	23.08.16	5,00,000	Principal MKCG medical college, Berhampur	Conduct of PG and MBBS examination	1483/21.02.15	2014-15
37	745	25.08.16	75,000	HOD, IR & PM (Prof. P.K.Padhy of MCA)	Organisation of national conference on 20-21 Dec 2014.	1254/06.01.15	2014-15
38	746	25.08.16	2,50,000	HOD Chemistry(Dr. S.Panda)	Conduct of international conference on innovative application	1253/06.01.15	2014-15
39	747	25.08.16	1,50,000	HOD Chemistry(Dr. S.Panda)	international conference on 6th to 8th 2015.	509/17.07.15	2015-16
40	748	25.08.16	1,84,400	P.K.Rout, Sr Asstt.	Expenditure for UGC team visit	573/23.07.16	2016-17
41	777	31.08.16	12,00,000	P.N.Samal, SO (Finance bill)	selection committee member TA/DA/Rem/ Hon/hire charge.	1486/14.01.16 1403/31.01.16 1419/25.01.16 1453/29.01.16	2015-16
42	793	01.09.16	1,500	Premananda Samal, SO	Tea, snacks, lunch to LFA Party	4897/05.02.10	2009-10

43	794	01.09.16	1,500	Premananda Samal, SO	Tea, snacks, lunch to LFA Party	4694/19.01.10	2009-10
44	795	01.09.16	5,000	Premananda Samal, SO	Purchase of Office stationary and other contingency	403/29.06.15	2015-16
45	796	01.09.16	20,000	Premananda Samal, SO	Preparation of Budget for 2016.	1256/14.12.15	2015-16
46	797	01.09.16	330	Premananda Samal, SO	TA to authority	2225/07.08.79	1979-80
47	798	01.09.16	535	Premananda Samal, SO	Misc. expenditure	3524/19.09.79	1979-80
48	799	01.09.16	2,00,000	Premananda Samal, SO	TA/DA to guest, invitees of Golden jubilee foundation day 2016	1319(14)/ 31.12.15	2015-16
49	800	01.09.16	5,00,000	Premananda Samal, SO	TA/DA etc. of NAAC pear team.	36/18.04.16	2016-17
50	800	01.09.16	865	Premananda Samal, SO	Miscellaneous	Old adv	1979-80
51	859	09.09.16	10,000	P.K.Dalai, SWO	Purchase of Office stationary	369/26.06.14	2014-15
52	978	22.09.16	50,000	Somanath Mishra, Advocate OHC	Legal fees	1058/06.11.15	2015-16
53	979	22.09.16	24,000	M.Jena, Lecturer in Botany	Repairing and TA/DA of Officers of BRIT	1768/31.03.15	2014-15
54	987	23.09.16	8,20,000	Prof Bhagaban Sahu, Secretary, Sports Council	Sporting events	1258 (195000), 1454 (25000), 1460 (600000) / 2013-14	2013-14
55	1006	27.09.16	30,000	M.Patro, Asstt. Librarian	Shifting of Almirah of R.P.Padhy Library	1494/06.02.16	2015-16
56	1007	27.09.16	30,000	Subhalaxmi Nayak, Asst. Librarian	Labour Charges for Shifting of Almirah, book shelves	89/03.05.16	2016-17
57	1008	27.09.16	10,000	M.Deori, Lect.in J & MC	cancellation of field study	1801/31.03.16	2015-16
58	1043	04.10.16	4,500	Bhagaban Sahu, SA Store	Procurement of white paper	962/20.09.16	2016-17
59	1112	21.10.16	54,000	Prof A.Choudhury, Home Sc	meeting of day-to-day expenditure of NAAC team visit	1098/13.11.15	2015-16
60	1113	21.10.16	1,46,000	Prof A.Choudhury, Home Sc	NAAC expenses	44/19.04.16	2016-17
61	1197	08.11.16	2,500	M.K.Tripathy, CS	Republic day celebration	1434/29.01.16	2015-16
62	1198	08.11.16	10,000	Mihir Kumar Tripathy, Campus Supervisor	Cleaing of the boy's hostel premises	790/01.09.16	2016-17
63	1199	08.11.16	32,800	Dr.M.K.Tripathy, Campus Supervisor	Cutting and disposal of dry banian tree in PG Central Office	160/21.05.16	2016-17
64	1200	08.11.16	15,000	M.K.Tripathy, CS	Cleaning of Campus	875/13.09.16	2016-17
65	1217	12.11.16	50,00,000	Executive Engineer (R &B), Ganjam	Repair work of hostel (C/E/PHD) and PG Deptt.	822/29.09.14	2014-15

66	1241	17.11.16	1,00,000	I.Lokanath, Auditor	TA/DA for `selection of new-VC	434/08.07.16	2016-17
67	1242	12.11.16	10,000	Labanikanta Patro, SA	Contingency expenditure of finance committee on 14.12.13	1603/13.12.13	2013-14
68	1243	12.11.16	12,000	Prof K.C.Sahu, HOD Marine Sc	field study	1624/02.03.16	2015-16
69	1246	18.11.16	35,000	Bhagaban Sahu, Secretary, Sports council	Conduct of AGB meeting 2013-14	805/21.08.13	2013-14
70	1247	18.11.16	40,000	Bhagaban Sahu, Secretary, Sports council	Conduct of AGB meeting 2014-15	495/25.07.14	2014-15
71	1248	18.11.16	5,72,000	Bhagaban Sahu, Secretary, Sports council	Conduct of different games and sports	901/21.10.14	2014-15
72	1254	19.11.16	11,68,500	Bhagaban Sahu, Secretary, Sports council	Conduct of different sports during 14-15	645/25.08.14 (195000) 771/24.09.14 (350000) 1295/12.01.15 (623500)	2014-15
73	1266	24.11.16	10,000	M.K.Tripathy, CS	Golden Jubilee Celebration	1302/30.12.15	2015-16
74	1275	25.11.16	13,400	D.P.Das, SO Purchase	Procurement of MRF tyre and tube	1164/02.11.16	2016-17
75	1278	29.11.16	10,000	G.P.Choudhury, RO	Towards 20th Convocation	1169/21.11.15	2015-16
76	1279	29.11.16	15,000	Sankar Behera, SO Store	Conduct of (+3) exam 2014	1876/06.02.14	2013-14
77	1280	29.11.16	15,000	Sankar Behera, SO Store	Distribution of answer `script to college for (+3) exam 2015	1460/19.02.15	2014-15
78	1297	02.12.16	15,000	Sankar Behera, SO Store	Distribution of answer `script to college for exam 2016	1584/25.02.16	2015-16
79	1298	02.12.16	15,000	Manoj Deori, J & MC	Internship programme of 4th semester 15-16	1553/20.02.16	2015-16
80	1301	03.12.16	1,10,000	P.K.Mohanty, Co-ordinator SAP, Deptt. of Marine Sc	SAP Programme	1631/24.03.15	2014-15
81	1336	13.12.16	15,000	D.P.Das, SO Purchase	Procurement of mobile divice with SIM and MC for Geo-tagging	1160/01.11.16	2016-17
82	1337	13.12.16	3,000	M.R.Mishra, SA PF Section	Procurement of cell phone	1580/12.03.15	2014-15
83	1382	20.12.16	5,000	R.R.Patnaik, SO finance	Contingency expenditure	1208/23.12.14	2014-15
84	1406	23.12.16	40,000	S.Vijay Kumar, Lect in IR & PM	Indivisual study tour	186/17.05.14	2014-15
85	1407	23.12.16	40,000	U.M.Das, Director WSRL	Conduct of international women's day 2016	1665/14.03.16	2015-16
86	1408	23.12.16	1,00,000	S.K.Das, Reader PG deptt. Comp. Sc.	Organisation of national Seminar	2406/15.12.12	2012-13
87	1421	27.12.16	12,700	D.K.Behera, Ex-CS	Falicitation programme of Minist of Higher Education	250/27.05.14	2014-15
88	1423	28.12.16	5,50,000	Principal MKCG medical college,	Centre expenses	1550/20.02.16	2015-16

				Berhampur			
89	1430	29.12.16	5,000	A.Choudhury, Home Science	Organisation of Annual National Seminar	9371/13.03.95	1994-95
90	1431	29.12.16	15,000	Simanchal Panda, Ex-SA	Labour Charges for Shifting of old broken items of store section	1071/26.11.14	2014-15
91	1436	30.12.16	5,53,000	S.S.Panda, Secretary to sports council	Conduct of different sports events.	1138/16.11.15	2015-16
92	1437	30.12.16	5,37,500	S.S.Panda, Secretary to sports council	Conduct of different sports events.	780/07.09.15	2015-16
93	1438	30.12.16	5,71,500	S.S.Panda, Secretary to sports council	Conduct of different sports events.	1303/30.12.15	2015-16
94	1439	30.12.16	18,000	S.S.Panda, Secretary to sports council	Purchase of track suit	1365/13.01.16	2015-16
95	1440	30.12.16	40,000	S.S.Panda, Secretary to sports council	Annual general body meeting 2015-16	624/10.08.15	2015-16
96	1441	30.12.16	4,25,000	S.S.Panda, Secretary to sports council	Inter college and coaching	1765/29.03.16	2015-16
97	1453	31.12.16	2,54,359	A.K.Panda, COE	Payment of confidential printing bill	1328/13.12.16	2016-17
98	1467	05.01.17	14,000	U.Acharya, JE	Foundation day celebration	1448(7)/ 06.12.13	2013-14
99	1469	06.01.17	10,000	Principal, Aska Sc College, Aska	Deputation of Flying Squad for +3 2nd year TDC exam-2015	71/22.04.15	2015-16
100	1470	06.01.17	6,000	Principal, Adivasi College, Balliguda	Deputation of Flying Squad for +3 2nd year TDC exam-2016	1723/21.03.16	2015-16
101	1471	06.01.17	10,000	Principal, Aska Sc College, Aska	Deputation of Flying Squad for +3 1st year TDC exam-2015	118/01.05.15	2015-16
102	1495	12.01.17	2,000	S.K.Choudhury, OIC Guest House	Meeting expenses on the Chief Minister's visit on 15.11.16.	1240/17.11.16	2016-17
103	1496	12.01.17	10,000	Bhagaban Sahu, SA Store	Cleaning of central store	789/01.09.16	2016-17
104	1520	18.01.17	10,000	Principal, Science College, Hinjilikatu	Squad/Observer deputation and other misc. expenses including centrer contingency for PG (DEC) Examination.	73/22.04.15	2015-16
105	1520	18.01.17	17,625	Principal, R.N.Degree college, Dura	Squad/Observer deputation and other misc. expenses including centrer contingency for PG (DEC) Examination.	706/28.08.15	2015-16
106	1520	18.01.17	38,775	Principal, City College, Berhampur	Squad/Observer deputation and other misc. expenses including centrer contingency for PG (DEC) Examination.	1148/29.11.13 (11700) 1833/29.01.14 (14475) 1977/19.02.14 (12600)	2013-14
107	1520	18.01.18	21,600	Principal, City College, Berhampur	Squad/Observer deputation and other misc. expenses including centrer contingency for PG (DEC) Examination.	552/07.08.14 (6600) 598/16.08.14 (15000)	2014-15
108	1558	25.01.17	15,000	Manoj Deori, J & MC	Printing of 2 Nos.Bhanjabihar report	1284/30.11.16	2016-17
109	1559	25.01.17	15,000	Manoj Deori, Lect. In J & MC	Internship of third semester students 2016-17	1466/05.01.17	2016-17

110	1568	27.01.17	1,000	Bhagabata Patro, Prof of Economics	Centre Advance	5539/24.12.12	2012-13
111	1572	30.01.17	19,600	Ajit Kumar Behera, CS	Cleaning of Campus	1429/29.12.16	2016-17
112	1574	31.01.17	70,000	G.P.Choudhury, EX AO, PG Central Office	Students' Union Annual Function	2241/29.03.14	2013-14
113	1575	31.01.17	8,000	Principal, Gunupur College	Deputation of Squad for +3 1st year TDC exam-2015	122/01.05.15	2015-16
114	1620	09.02.17	18,000	U.Acharya, JE	Convocation for 28th Nov. 2015	1169(10)/ 21.11.15	2015-16
115	1630	10.02.17	24,000	Anjali Patnaik, coordinator, Equal Oppurtunity Cell	One day workshop on career guidance to SC/ST/OBC students	1523/19.01.17	2016-17
116	1635	14.02.17	16,250	Mihir Kumar Tripathy, CS	Garden maintenance	1288/01.12.16	2016-17
117	1636	14.02.17	4,000	S.K.Choudhury, Placement Officer, PG deptt. MBA	Conduct of placement of PG Deptt. of Chemistry.	1522/19.01.17	2016-17
118	1679	23.02.17	5,000	R.N.Panigrahi, SA	Contingency exp.	6433/22.03.11	2010-11
119	1680	23.02.17	2,500	Sankar Behera, SO Store		744/28.08.15	2015-16
120	1681	23.02.17	2,500	Sankar Behera, SO Store	Meeting	1030/31.10.15	2015-16
121	1682	23.02.17	3,600	Sankar Behera, SO Store	Senate meeting	744/28.08.15	2015-16
122	1683	23.02.17	6,720	Ajit Kumar Behera, CS	Beautification of administrative campus	1606(1)/ 07.02.17	2016-17
123	1684	23.02.17	20,000	M.Gopal Rao, SO	Purchase of medicine for PHC	2069/08.03.14	2013-14
124	1685	23.02.17	20,000	M.Gopal Rao, SO	Purchase of medicine for PHC	1367/13.01.16	2015-16
125	1697	27.02.17	15,000	U.Acharya, JE Electrical	Arrangement of light and sound on 49th foundation day.	1227/26.12.14	2014-15
126	1698	27.02.17	30,000	K.C.Panda, SA	Celebration of foundation day.	1425/29.12.16	2016-17
127	1699	27.02.17	5,000	M.K.Tripathy, SA	Celebration of foundation day.	1425/29.12.16	2016-17
128	1700	27.02.17	10,000	Subhalaxmi Nayak, Asst.Lib of R P Padhi Library	Miscellaneous expenditure (Imprest advance)	312/08.06.16	2016-17
129	1701	27.02.17	11,250	D.K.Behera, Ex-CS	Labour payment for campus cleaning	587/14.08.14	2014-15
130	1702	27.02.17	5,000	S.K.Choudhury, OIC Guest House	Engagement of labour for cleaning University guest house	1394/22.12.16	2016-17
131	1703	27.02.17	3,500	Sankar Behera, SO Store	Refreshment of inter college debate competition.	707/25.08.15	2015-16
132	1725	06.03.17	10,000	Utpal Acharya, JE Electrical	Imprest Expenditure	1987/31.12.11	2011-12

133	1726	06.03.17	10,000	Sarat Chandra Sahu, AE	Imprest Expenditure	846/19.09.15	2015-16
134	1727	06.03.17	40,000	A.K.Mohapatro, HOD Pol Sc.	Organising of National Seminar on 20.01.17	1521/19.01.17	2016-17
135	1736	08.03.17	5,200	Utpal Acharya, JE Electrical	Miscellaneous contingency exp.	2184/05.11.12	2012-13
136	1763	16.03.17	20,000	D.P.Das, SO Purchase section	Procurement of Gold Medal for 21st Convocation.	1718/03.03.17	2016-17
137	1766	17.03.17	2,000	R.K.Padhi, ME	Day-to-day maintenance of Computer centre.	423/04.07.16	2016-17
138	1779	20.03.17	10,000	S.Kar, JE PH	Imprest Expenditure	604/07.08.15	2015-16
139	1780	20.03.17	2,500	Ajit Kumar Behera, Asst. Campus Supervisor	Celebration of 26th January 2017	1557/25.01.17	2016-17
140	1810	25.03.17	5,000	M.M.Mahavidyalaya, Berhampur	Deputing of squad/Observer for (+3) 1st semester examination.	1562/27.01.17	2016-17
141	1841	29.03.17	1,61,000	P.K.Padhy, Coordinator, UGC NET	Conduct of UGC-NET Examination 2014	1201/20.12.14	2014-15
142	1842	29.03.17	2,00,000	B.Gadanayak, HOD Chemistry	Organisation of seminar/conference	1649/18.02.17	2016-17
143	1856	30.03.17	7,000	Mahesh Ranjan Mishra, SA	19th Convocation	724/11.09.14	2014-15
144	1857	30.03.17	5,000	Mahesh Ranjan Mishra, SA	18th Convocation	498(3)/21.06.13	2013-14
145	1858	30.03.17	10,000	Utpal Acharya, JE Electrical	Imprest expenditure	1730/08.03.17	2016-17
146	1905	31.03.17	30,000	Basudev Gartia, AE (Civil)	R/R of B.P.Auditorium hall of BU	1715/ 02.03.17	2016-17
147	1159 (6)	31.10.16	7,000	Science college, Hinjlikatu	Centre expenses	1896/11.02.14	2013-14
148	1159 (6)	31.10.16	7,000	Science college, Hinjlikatu	Centre expenses	2047/06.03.14	2013-14
149	1159 (6)	31.10.16	7,000	Science college, Hinjlikatu	Centre expenses	97/06.05.14	2014-15
150	1159 (6)	31.10.16	10,000	Science college, Hinjlikatu	Centre expenses	1507/24.02.15	2014-15
151	1159 (6)	31.10.16	6,000	Kotapad College, Kotapada	Centre expenses	1574/24.02.16	2015-16
152	1159 (6)	31.10.16	1,000	College Library & Institutional Sc. SMIT	Centre expenses	5390/05.12.07	2009-10
	Total:		1,87,03,497				

ADVANCE POSITION OF RESEARCH ACCOUNT:

Reconciliation between Cash Book Position and Audit position of outstanding advance of Research Account Cash Book is narrated below:-

SI No.	Particulars	Amount
1	Advance outstanding as on 31.03.2017 (As per Cash book)	48,80,748.00
2	Discrepancy upto 2013-14	6,05,502.00
3	Discrepancy during 2014-15	(-) 60,000.00
4	Discrepancy during 2016-17	
a	Advance relating to Gen fund wrongly shown advance of Research account on 05.11.16 in Main cash book (at page No.156)	(-) 1,30,000.00
b	Advance relating to Gen fund wrongly shown advance of Research account on 08.02.17 in Main cash book (at page No.215)	(-) 1,99,400.00
c	Advance paid to K.C.Sahu on 12.04.16, not reflected in Main Cash book.	3,00,000.00
d	Advance paid to Pramalata Pati on 23.05.16, not reflected in Main Cash book.	90,387.00
e	Advance paid to K.C.Sahu on 23.05.16, not reflected in Main Cash book.	3,00,000.00
f	Advance paid to Subasini Patnaik on 22.12.16, not reflected in Main Cash book.	68,450.00
g	Advance paid to Sesadev Patra on 21.01.17, not reflected in Main Cash book.	3,90,000.00
h	Advance paid to Smita Sinha on 21.01.17, not reflected in Main Cash book.	3,28,000.00
i	Advance paid to Smita Sinha on 17.03.17, not reflected in Main Cash book.	7,50,000.00
5	Advance outstanding as on 31.03.2017 (As per Audit)	73,23,687.00

The above discrepancy in between audit figure and Cash Book figure has not been reconciled till end of audit. The authority is requested to reconcile the above discrepancy of advance and compliance reported to audit.

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE OF RESEARCH CASH BOOK:-

SI No.	Year of Advance	OB of Advance	Adv Adjusted during 2016-17	Advance Outstanding as on 31.03.17	Remarks
1	2003-04	2,769.00	-	2,769.00	
2	2009-10	1,34,145.00	-	1,34,145.00	
3	2013-14	13,78,750.00	-	13,78,750.00	

4	2014-15	14,81,186.00	-	14,81,186.00	
5	2015-16	10,00,000.00	-	10,00,000.00	
6	2016-17	33,26,837.00	-	33,26,837.00	
	TOTAL	73,23,687.00	-	73,23,687.00	

OUTSTANDING ADVANCE FOR THE YEAR 2015-6 (SURCHARGEABLE DUE TO MORE THAN ONE YEAR) OF RESEARCH CASH BOOK:-

Sl No.	Voucher No./Date	Advance amount	To whom paid	Purpose of advance	Advance adjusted during 2016-17 and up-to-date vide Vr.No./date
1	03/20.05.15	2,00,000	Dr. K C Sahu	INCOIS Project	283/04.05.18 (2,00,000/-)
2	21.12.15	8,00,000	Dr. K C Sahu	INCOIS Project	184/01.05.18 (8,00,000/-)
	Total:	10,00,000			10,00,000/-

The above outstanding advance of Rs.10,00,000/- remaining unadjusted as on 31.03.2017 has subsequently been adjusted during the financial year 2018-19 as detailed above. Hence, it's kept outside purview of the surcharge action.

ADVANCE OUTSTANDING FOR THE YEAR 2016-17 OF RESEARCH ACCOUNT:-

Sl No.	Voucher No/Date	Amount of Advance	To whom paid	Purpose of advance	Advance Sanctioning authority
1	12.04.16	3,00,000	K.C.Sahu, Professor	INCOIS Project	Ramish Kerketa, OAS, Registrar
2	23.05.16	90,387	Premalata Pati	DST Inspire	Ramish Kerketa, OAS, Registrar
3	23.05.16	3,00,000	K.C.Sahu, Professor	INCOIS Project	Ramish Kerketa, OAS, Registrar
4	23.05.16	3,00,000	R.N.Sahu	DST (SERB)	Ramish Kerketa, OAS, Registrar
5	22.12.16	68,450	Subasini Patnaik, Co-ordinator, Zoology	BIF Centre seminar	Ramish Kerketa, OAS, Registrar
6	05.01.17	4,40,000	K.C.Sahu, Professor	INCOIS Project	Ramish Kerketa, OAS, Registrar
7	21.01.17	3,90,000	Shesadev Patra	Dhamara Port project	Ramish Kerketa, OAS, Registrar
8	21.01.17	3,28,000	Smita Sinha, Linguistic	Indegineous project	Ramish Kerketa, OAS, Registrar
9	17.03.17	7,50,000	Smita Sinha, Linguistic	Indegineous project	Ramish Kerketa, OAS, Registrar
10	31.03.17	3,60,000	K.C.Sahu, Professor	INCOIS Project	Ramish Kerketa, OAS, Registrar
	TOTAL:	33,26,837			

Necessary steps need to be taken for adjustment of above outstanding advance for the year 2016-17 and compliance may be reported to audit.

The local authority is suggested to take adequate steps for immediate adjustment of old outstanding advance. Following persons are considered responsible for the outstanding advance of **Rs.17,71,494.00** (Rs.17,71,494.00 –Gen account and Nil- Research account) which is lying unadjusted for more than one year (i.e., relating to 2015-16).

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	M.Gopal Rao, SO	Section Officer	Ex SO, BU, Now Retired	9000
2	Arun Kumar Panda, COE	Controller of Examination	Ex COE, BU, Now Retired	51000
3	Surya Narayan Sahu, COE	Controller of Examination	Ex CEO, BU, Now Retired	787247
4	Prof.Deepak Ku.Behera V.C	Ex-Vice chancellor	Sambalpur University	881247
5	Remish Kerketta, OAS,	Registrar	Ex-Registrar	2500
6	Prof.Manmath Padhi, Registrar	Registrar	Ex Registrar, BU, Now Retired.	36000
7	Prof.Ashok Kumar Mohanty, Registrar	Registrar	Ex Registrar, BU, Now Retired.	4500

PARA: 9 **GRANTS**

Berhampur University - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	280079631.00	646910952.00	926990583.00	769039518.00	31-03-2017	157951065.00	
	GRAND TOTAL	280079631.00	646910952.00	926990583.00	769039518.00		157951065.00	

Comments :

Non Utilization of Huge pending Govt Grants to a tune of Rs.15,79,51,065.00

Rule 171(3)(1) of OGFR Vol-I, provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous year's grant is either to be surrendered to Govt., or it has to be taken into accounts in subsequent year's grant with prior approval of the sanctioning authority. It is seen from the grant position that huge unspent balance of grants to a tune of Rs.15,79,51,065.00 are pending for utilization as on 31-03-2017.

The local authority is suggested to take sincere steps to utilize all the unspent grants as soon as possible.

Details of Grants

The university received the following grants for the year 2016-17 from various agencies like state Govt, UGC and other all India bodies.

The abstract of grants received and spent is as follows:

Name of the Agencies	Opeining Balance	Grants received during the year	Total	Grants spent during the year	Closing balance
State Government	11,21,67,801.00	57,32,76,000.00	68,54,43,801.00	61,64,81,402.00	6,89,62,399.00
UGC (University Grants Commission)	8,04,18,045.00	2,86,67,200.00	10,90,85,245.00	6,10,88,551.00	4,79,96,694.00
All India Bodies	1,04,36,530.00	2,09,67,752.00	3,14,04,282.00	1,13,31,372.00	2,00,72,910.00
RUSA (Rastriya Uchattar Sikhya Abhijan)	7,70,57,255.00	2,40,00,000.00	10,10,57,255.00	8,01,38,193.00	2,09,19,062.00
Total:	28,00,79,631.00	64,69,10,952.00	92,69,90,583.00	76,90,39,518.00	15,79,51,065.00

The grant-in- aid register maintained in the university furnished the only the receipt of the grant. The important information such as details of expenditure, unspent balance and submission of utilization certificate etc; are not mentioned in the said register. As per the Odisha University Accounts Manual, 1987 para-11, a grant-in-aid register is to be maintained by the Finance section of the University in form no.1 and a counterpart watch register has to be maintained by the concerned section to keep a watch towards the flow of grants as a measure of internal check.

The GIA register may be maintained in the form prescribed in OGFR Vol-II so that the position of any grant can be ascertained at any point of time at a glance for better financial administration. Such register may be maintained by the section who deals with grant to give the detailed position of grants starting from unspent grant at the beginning of the financial year till submission of utilisation certificate as on 31st March. The university authority is once again impressed upon to look into the matter seriously. The better maintenance of the GIA Register will facilitate better monitoring and management of the grant.

The details of the grants received during 2016-17 is furnished below:

SI No.	Name of the department from which grants received	Name of the grant	Year of grant	Sanction order No. and date	Amount	Received in cash book on date and page No.
1	UGC	UGC financial assistance for study and research towards preservation and promotion of indigenous and endangered language during XII plan period.	2016-17	37-06/2014 (SU-I) dated 05.12.16	1,10,50,000	06.12.16 and 17.01.17
2	UGC	UGC General Development Assistance (GDA) grants.	2016-17	37-01/2012 (SU-I) dated 05.12.16	2,36,81,600 49,85,600	19.01.17 19.01.17
3	UGC	Post doctorate fellowship (4th year) of K.K.Panda, Deptt. of Botany.	2016-17	1S-2S/2012 (SA-II) dated 29.09.16	7,49,600	15.03.17
4	Department of Science and Technology, New Delhi.	Fellowship and Contingency grant of Ms.Tripti Sahu.	2016-17		3,61,736	12.05.16
		Fellowship HRA and Contingency grant of Sairendhri Moharana	2016-17	DST/INSPIRE Fellowship/2013/ 282 dated 18.02.16	4,29,200	08.07.16
		Fellowship HRA and Contingency grant of Ms.Nibedita Mohanty.	2016-17	DST/INSPIRE Fellowship/2014/ F160709 dated 08.03.16	3,50,000	16.07.16
		Fellowship of Arjuna Muduli and Sibangini Mishra.	2016-17	DST/INSPIRE Fellowship/RRLS/2010/ dated 27.07.16	7,75,867	29.08.16
		Fellowship of Narayan Sahoo and Rabindra Kumar Sahoo.	2016-17	DST/INSPIRE Fellowship/2011/179 dated 29.08.16	7,31,234	03.10.16
		5th instalment of fellowship of Biraja Kumar Sahu.	2016-17	DST/INSPIRE Fellowship/2012/159 dated 27.09.16	3,89,600	21.10.16
		2nd instalment of fellowship of Rajanikanta Swain.	2016-17	DST/INSPIRE Fellowship/F-140874 dated 27.09.16	3,21,129	03.11.16
		Travel expenses for international conference at Bulgaria, Sophia attended by Dr.R.N.Sahu, PI of DST project, Deptt. of Physics.	2016-17	ITS/1123/2016-17 dated 22.08.16 of DST (SERB)	82,151	02.12.16
		Fellowship, Contingency and HRA grant of Chandini Dash and Jhilli Prabha Prusty.	2016-17	DST/INSPIRE Fellowship/REL 1/ 2015/11 dated 13.07.16	7,00,000	41/26.12.16
		Financial assistance for Organising international conference on 'Recent trends of chemical and biological sciences in medicine, natural product and drug discovery'.	2016-17	SERB/F/6854/2016-17 dated 16.12.2016	1,50,000	06.02.17

		DST project of Dr.R.K.Mishra.	2016-17	2756280040/ 2014/5327/ST dated 16.11.2016.	2,51,000	23.02.17
		Fellowship, Contingency and HRA grant.	2016-17	DST/INSPIRE/2013/ 1012 dated 20.12.2016	3,22,272	14.02.17
5	Ministry of earth sciences, New Delhi/ INCOIS, Hydrabad	INCOIS project of Dr.Kali Charan Sahu of Marine Science.	2016-17	INCOIS: F & A : XII : D2 : 024 dated 29.09.16	8,21,419	31.10.16
		INCOIS project of Dr.Kali Charan Sahu of Marine Science.	2016-17	INCOIS: F & A : XII : D2 : 024 dated 29.09.16	8,04,438	14.12.16
		INCOIS project of Dr.Kali Charan Sahu of Marine Science.	2016-17		3,00,000	31.03.17
6	Indian Council of Historical Research (ICHR) grant	ICHR study grant for Mr. S.K.Sethi, M.Phil, R.S., PG Deptt. of History.	2016-17	5-33/2015-ICHR (SG) Unit-VII dated 22.03.16	22,500	12.04.16
7	Bhaba Atomic Reserch Centre (BARC)	Salary for research fellow personnel	2016-17	-	6,34,900	20.07.16
8	Ministry of Defence, New Delhi (DRDO project)	Grant in favour of Dr Dhruba Charan Panda, Deptt. of Electronics Science.	2016-17	ERIP/ER/ 1403167/M/01/ 1560 dated 19.12.16	82,116	26.12.16
9	Naval Research Board (NRB) Project	NRB project ofDr. R K Mishra, Deptt. of Electronic Sc. Titled 'Studying effects of Cloak surrounding Antenna on SDR performance using Heterosphere mapping'.	2016-17	NRB/4003/PG/285 dated 26.07.16	3,28,000	07.09.16
10	Gopalpur port consultancy Project	Release of two months grant by GPL for July and August 2014.	2016-17	Direct Credit	2,53,675	30.06.16
		Release of two months grant by GPL for September and October 2014.	2016-17	Direct Credit	2,53,675	10.01.17
11	Dhamara port consultancy Project	50% of grant for project of Dr. S Patro, Deptt. of Marine Science titled 'Marine biodiversity study of Dhamara port, Odisha'.	2016-17	DPCL/ENV/B4/02/2016 dated 01.11.2016.	7,23,240	24.11.16
12	Indian Council of Medical Research (ICMR), New Delhi	Financial assistance for Organising international conference on 'Recent trends of chemical and biological sciences in drugs discovery'.	2016-17	07/818/16 (HRD) dated 16.02.17	50,000	16.03.17
13	Indian National Science Academy, New Delhi	Adhoc grant to meet the expenditure on printing of Abstract proceedings/TA/DA to the participants (Specially young Scientists).	2016-17	SP/C-108/2016-17 dated 18.01.17	30,000	31.03.17
14	Department of Higher Education, Odisha	Induction training programme	2016-17		5,50,000	24.11.16
				Total:	5,01,84,952	
	Department of Higher	State Govt. Grant-in-Aid	2016-17	17673/He Dated 30.06.16	12,12,94,000	21.07.16

	Education, Odisha					
	Department of Higher Education, Odisha	State Govt. Grant-in-Aid	2016-17	17673/He Dated 30.06.16	16,37,500	
	Department of Higher Education, Odisha	State Govt. Grant-in-Aid	2016-17	30578/HE Dated 28.10.16	24,25,88,000	10.11.16
	Department of Higher Education, Odisha	State Govt. Grant-in-Aid	2016-17	30578/HE Dated 28.10.16	32,75,000	
	Department of Higher Education, Odisha	State Govt. Grant-in-Aid	2016-17	2320/HE Dated 24.01.17	12,12,94,000	20.02.17
	Department of Higher Education, Odisha	State Govt. Grant-in-Aid	2016-17	2320/HE Dated 24.01.17	16,37,500	
				Total:	49,17,26,000	
	Department of Higher Education, Odisha	Infrastructure development grant	2016-17	3257/HE Dated 03.02.17	5,50,00,000	20.02.17
	Department of Higher Education, Odisha	Infrastructure development grant	2016-17	5065/HE Dated 23.02.17	2,60,00,000	31.03.17
				Total:	8,10,00,000	
	Department of Higher Education, Odisha	Rastiya Uchattar Sikhya Abhijan (RUSA) Grant	2016-17	Online receipt on 25.04.16	1,70,00,000	25.04.16
	Department of Higher Education, Odisha	Rastiya Uchattar Sikhya Abhijan (RUSA) Grant	2016-17	Lr No.11884/ dated 09.05.16	70,00,000	23.05.16
				Total:	2,40,00,000	
				Total of Grants:	64,69,10,952	

PARA: 10 UTILISATION CERTIFICATE

Berhampur University - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	351247314.00	769039518.00	1120286832.00	595655409.00	31-03-2017	524631423.00	
	GRAND TOTAL	351247314.00	769039518.00	1120286832.00	595655409.00		524631423.00	

Comments :

Non Submission of U.C. in due time.

As per Rule 170, 171 and 173 of OGFR Vol-1, grants received should be utilized within the same financial year in which it was received and UCs should be submitted by 30th June of the subsequent year to the funding agency as well as Principal Accountant General (A&E) Odisha. Hence timely non-submission and huge pendency in submission of utilization certificate is a matter of financial mismanagement. Non-submission of U.C to a tune of Rs.52,46,31,423.00 as on 31.03.2017 defeats the very purpose of Govt. policy & planning and speaks about the improper management of manpower at University level during 2016-17.

Details of UC

The following amount of U.C. is pending as on 31.03.2017. The local authority is requested to take early steps for submission of pending U.Cs.

Year	Opening balance	UC due during the year	Total	UC sent	UC pending for submission
2006-07	7,72,363		7,72,363		7,72,363
2007-08	49,42,180		49,42,180		49,42,180
2008-09	15,24,027		15,24,027		15,24,027
2009-10	1,10,37,936		1,10,37,936		1,10,37,936
2010-11	2,22,49,005		2,22,49,005		2,22,49,005
2011-12	43,01,189		43,01,189		43,01,189
2012-13	4,12,41,978		4,12,41,978		4,12,41,978
2013-14	1,64,84,093		1,64,84,093		1,64,84,093
2014-15	3,31,37,391		3,31,37,391	1,75,69,767	1,55,67,624
2015-16	21,55,57,152		21,55,57,152	20,92,91,142	62,66,010
2016-17	-	76,90,39,518	76,90,39,518	36,87,94,500	40,02,45,018
Total	35,12,47,314	76,90,39,518	1,12,02,86,832	59,56,55,409	52,46,31,423

DETAILS OF SUBMISSION OF U.C. OF BERHAMPUR UNIVERSITY FOR THE YEAR 2016-17.

UC sent during 2016-17			
SL No.	Lr No/Date	Amount of UC sent	Name and year of grant
UC of state Govt. Grant-in-Aid			
01	3598/28.04.2016	11,32,19,750.00	4th State Govt. GIA 2015-16
02	6023/03.08.2016	12,29,31,500.00	1st State Govt. GIA 2016-17
03	0022/01.01.2017	24,58,63,000.00	2nd and 3rd State Govt. GIA 2016-17
UC of RUSA (Rashtriya Uchattar Sikhya Abhijan) Grant			
04	3852/06.05.2016	87,50,000.00	State share of 2014-15
05		57,50,000.00	Purchase of new equipment of 2014-15
06		82,56,586.00	Purchase of new equipment, renovation and up gradation of building of 2015-16
Infrastructure Development Grant (State Govt. grant)			
07	4674/02.06.2016	4,00,00,000.00	Infrastructure grant for 2015-16
08	189/07.01.2017	4,00,00,000.00	Infrastructure grant for 2015-16
UGC and Research Grants			
09	5226/27.06.16	4,82,300.00	UGC post doctoral fellowship 2015-16
10	5466/04.07.16	2,40,667.00	DST (SERB) 2014-15
11	6293/12.08.16	4,59,953.00	UGC BSR fellowship (2015-16)
12	6808/03.09.16	19,49,075.00	INCOIS project (2015-16)
13	7757/05.10.16	1,92,500.00	DRDO Project (2015-16)
14	8897/24.11.16	24,89,613.00	DBT Project (2014-15)
15	3580/17.01.17	3,39,487.00	CSIR Project (2014-15)

16	Online submission of UC	47,30,978.00	DST Inspire (2015-16)
	TOTAL:	59,56,55,409.00	

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
No Comments.

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of diesel stock
Dealt in para no.18.02 and 18.03. An amount of Rs.1435/- (=563 + 872) have been recovered in those paragraphs and the objections have been dropped.
12.3 -
Dealt in para No.18.2 and 18.3 of this report. An amount of Rs.1435.00 (=872 + 563) has been recovered in those paragraphs and the objections have been dropped.

PARA: 13 AUDIT OF RECEIPTS

13.1 -
13.1 Source of Receipt
The main sources of receipt of this university are as follows:
1.Block Grant,Dvelopmnt Grant,NSS Grant etc. rom the Govt.
2.Deferent types grants received from NRB(DRDO),CSIR,ICHR,ICSSR,NFDP,OFDP,etc
3.Deferent types grant received from UGC,New Delhi.
4.Examination fees,tution fees and fines collected from students
5.Guest House Account
6.Misc,Reeipt and Misc.Grants.
7.Interest on Investment
8.Rent from Marketcomplex
9.Receipt towards Endoment
10.Receipt fromself financing courses
11.vehicle requisition fees

13.2 - DCB of Market Complex

13.2 DCB of Market Complex

DCB POSITION OF MARKET COMPLEX OF BERHAMPUR UNIVERSITY FOR THE YEAR -2016-17

OLD MARKET COMPLEX(Deepa Market)

Sl.No	Name of the Occupant	Room No.	Rent of the Room Per month	Demand			Collection			Balance		
				Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	Prasant Ku. Panda	1	400	8200	4800	13000	7000	0	7000	1200	4800	6000
2	Siddharth S Padhy	2	400/-	1200	4800	6000	1200	4800	6000	0	0	0
3	Dillip Ku. Panda	3	400/-	2000	4800	6800	0	0	0	2000	4800	6800
4	Naresh Ku. Bisoyi	4	400/-	3600	4800	8400	3600	800	4400	0	4000	4000
5	P. Ch.Mahapatra	5	300/-	5400	3600	9000	5400	900	6300	0	2700	2700
6	Niranjan Sahu	6	300/-	900	3600	4500	0	0	0	900	3600	4500
7	Raghunath Panda	7	300/-	1500	3600	5100	0	0	0	1500	3600	5100
8	Man Mohan Nayak	8	300/-	1050	3600	4650	0	0	0	1050	3600	4650
9	S. Balaji Patro	09 & 10	120x2	960	2880	3840	0	0	0	960	2880	3840
10	Prasanta .K. Palo	11	120	Nil	1440	1440	0	1440	1440	0	0	0
11	Prasant Ku. Das	12	120/-	2460	1440	3900	0	0	0	2460	1440	3900
			Total	27270	39360	66630	17200	7940	25140	10070	31420	41490

DCB POSITION OF MARKET COMPLEX OF BERHAMPUR UNIVERSITY FOR THE YEAR -2016-17

NEW MARKET COMPLEX (Ananda Bazar Market)

Sl.No	Name of the Occupant	Room No.	Rent of the Room Per month	Demand			Collection			Balance		
				Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	S.K.Bakshu	1	300/-	900	3600	4500	900	1100	2000	0	2500	2500
2	Babita Bisoyi	2	300/-	1500	3600	5100	0	0	0	1500	3600	5100
3	S. Chandreya Reddy	3	300/-	3100	3600	6700	0	0	0	3100	3600	6700
4	B. Ku. Behera(A)	4	300/-	1300	3600	4900	0	0	0	1300	3600	4900
5	Satya N. Panigrahi	5	300/-	1900	3600	5500	0	0	0	1900	3600	5500
6	N. Somanath Reddy	6	300/-	2500	3600	6100	0	0	0	2500	3600	6100
7	U. Narasingh Patra	7	300/-	3100	3600	6700	0	0	0	3100	3600	6700
8	B. Ku. Behera(B)	8	300/-	0	3600	3600	0	3600	3600	0	0	0

9	Abhimanyu Panigrahy	9	300/-	200	3600	3800	0	0	0	200	3600	3800
10	Ullash Chhatei	10	300/-	1350	3600	4950	0	0	0	1350	3600	4950
11	Surendra Panda	11	300/-	300	3600	3900	300	2700	3000	0	900	900
12	Judhistir Panda	12	300+150	450	5400	5850	0	0	0	450	5400	5850
		+										
		Space										
			Total	16600	45000	61600	1200	7400	8600	15400	37600	53000

ANANDA BAZAR

Sl.No	Name of the Occupant	Room No.	Rent of the Room Per month	Demand			Collection			Balance		
				Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	T.Buguda Reddy	16	20	380	0	380	0	0	0	380	0	380
2	T.Govinda Reddy	44	15	1685	0	1685	0	0	0	1685	0	1685
3	Kanhu Ch.Kabi	57	100	3760	0	3760	0	0	0	3760	0	3760
4	N.Sankar Reddy	91	10	1320	0	1320	0	0	0	1320	0	1320
5	Y.Nageswar Rao	108	100	1700	0	1700	0	0	0	1700	0	1700
6	Trinath Behera	112	15	2920	0	2920	0	0	0	2920	0	2920
7	S.Balaji Patra	140	100	3380	0	3380	0	0	0	3380	0	3380
			Total	15145	0	15145	0	0	0	15145	0	15145

An abstract position of DCB of stall and cabin for the year 2016-17 is given below:

Old Market Complex

	Demand	Collection	Balance
Arrear	27270	17200	10070
Current	39360	7940	31420
Total	66630	25140	41490

NEW Market Complex

	Demand	Collection	Balance
Arrear	16600	1200	15400
Current	45000	7400	37600
Total	61600	8600	53000

ANANDA BAZAR

	Demand	Collection	Balance
Arrear	15145	0	15145
Current	0	0	0
Total	15145	0	15145
Grand Total	143375	33740	109635

From the above statement it is revealed that out of the total demand **Rs.1,43,375.00** a sum of **Rs.33,740.00** has been collected which is not up to mark. So the University authority is suggested to expedite the process of collection and improve the financial position.

The local authority is suggested to collect the arrear demand of market complex and produce necessary cash book entry in the next audit. Till then, the said amount of **Rs.1,09,635/-** is held under objection.

13.3 - GUEST HOUSE

13.3 GUEST HOUSE;-

An amount of Rs 3,03,650.00 has been collected during 2016-17. The abstract of collection is given below.

Abstract of Receipt/Collection during 2016-17

Month	Establishment Charges	Daily room rent collection
April,16	400.00	10,630.00
May,16	400.00	8,050.00
June,16	400.00	3,200.00
July,16	400.00	4,010.00
August,16	400.00	4,430.00
September,16	400.00	5,850.00
October,16	400.00	25,220.00
November,16	400.00	8,140.00
December,16	400.00	46,100.00
January,17	400.00	24,300.00
February,17	400.00	29,140.00
March,17	500.00	1,29,680.00
Total	4,900.00	2,98,750.00

The above receipt has been collected by the Guest House authority. The authority is suggested to maintain the record properly.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

On scrutiny of the RUSA cash book for 2016-17 w.r.t. vouchers and other documents it was noticed that, following purchases were made against which lesser number of materials were installed. The details are given below:

Purchase voucher No./Date	Materials purchased	Quantity	Cost/ installation charge	Basis of installation	Quantity of materials installed	Less quantity installed	Cost/ installation charge of non-installed materials
11/15.04.16	BENQ Multimedia Projector	43	27,32,543 (cost)	Vr No.18/ 04.07.16 & installation certificate	40	3	1,90,643 (Cost)
15/30.05.16	Microtek UPS, Battery, Stand	(25sets) 25 50 25	8,98,000 (cost: 851750 + install: 46250)	Installation certificate from departments	24	01	35,920 (Cost and installation)
17/04.07.16	Suvira motorized	46	4,20,900 (cost)	Not found to be	-	46	4,20,900 (cost)

screen		installed			Total:	6,47,463
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It was found that, though electronic articles were purchased not all were installed which means the purchases were not very necessary. The local authority was asked to clarify regarding the status of utilization of those purchased articles. But, in response to the objection memo the local authority only showed the stock entry and issue of the materials, no appropriate compliance to the objection was submitted. However, out of 46 numbers of motorised screen, three numbers of the materials were still found balance in the stock register. Hence, the University authority is required to produce the documents in support of installation of the materials purchased to next audit. Till then, the amount of **Rs.6,20,193/-** (Rs.6,47,463.00 - 27,450.00 towards cost of balance 3 numbers of motorised screen) as described above is kept under objection.

Moreover, out of 25 sets of inverter (double battery) purchased vide vouchers No.15/30.05.26, only 24 were installed. But, installation charges were paid for all the 25 sets of articles. So an amount of **Rs.1850.00** (=46250/25) was paid in excess to the 'NEXXT Computers, Berhampur' which needs recovery with compliance report to audit.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Remish Kerketta, OAS,	Registrar	Ex-Registrar	925
2	Jayakrushna Sethi, OFS	Controller of Finance	Ex-COF, Retired	925

14.2 - Inadmissible payment of remuneration of University staff

On checking of the Expenditure cash book w.r.t. the paid vouchers for 2016-17 it was noticed that, out of expenditure of Rs.52,094.00 incurred vide voucher No.78/29.04.16, an amount of **Rs.25,500.00** was paid to four numbers of University employees towards 'Typing and comparing of Syndicate resolution (2011-15) and Typing of annual report-2015' after sanction of the amount vide Order No.3458/dated 21.04.16. But, as these works relate to this University and the staffs involved are employees of this university only, payment of extra remuneration to them for this purpose over and above their salary is not admissible. The details of payment made to the employees are as follows:

1. Santosh Kumar Mohapatra, Sr. Typist – Rs.15,000/-
2. Naresh Chandra Kanhar, Sr. Assistant – Rs.3,750/-
3. Niranjana Behera, Sr. Assistant – Rs.3,750/-
4. A.Surya Prakash, Sr. Stenographer – Rs.3,000/-

The objection memo issued on this score was not returned by the University authority till close of audit. Hence, the above payments of Rs.25,5000/- are suggested to be recovered from the persons concerned who have received it. For this excess payment Sri Remish Kerketta, Ex-Registrar and Sri Jayakrushna Sethi, Ex-COF are considered responsible.

14.3 - Inadmissible expenditure for farewell meetings of retiring staff of the University

On checking of the vouchers of the Expenditure cash book for 2016-17 w.r.t. the paid vouchers it was observed that, an amount of Rs.3140/- was paid to Sri Mihir Kumar Tripathy, Campus Supervisor which was spent on the occasion of Superannuation day held on 29.09.16. But, such events should not be observed by spending University funds. Thus, the expenditure out of the University fund is considered irregular and inadmissible.

In response to the objection memo, it was replied that, since September 2016 onwards all superannuation meeting were to be conducted from University fund. The cost of shawl and citation were to be within an amount of Rs.1100.00 and cost of tea, biscuits would be Rs.1000/- per meeting. An office order in this regard was passed by the Registrar. Hence, it was requested by the University authority to drop the objection as in this case the expenditure from the university fund was not irregular.

But, the reply is not satisfactory as the University fund should not be utilized for personal events organized for retiring staff and the objection stands its own merit. Hence, the amount of **Rs.3140/-** may be recovered from persons responsible and compliance reported to audit.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
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1	Remish Kerketta, OAS,	Registrar	Ex-Registrar	1047
2	Jayakrushna Sethi, OFS	Controller of Finance	Ex-COF, Retired	1046
3	Sarat Chandra Sahu, JE	Junior Engineer	Ex-Assistant Engineer	1047

14.4 - Clarification regarding conduct of cleaning work against payment made in advance

On scrutiny of the vouchers booked as expenditure in Expenditure cash book for 2016-17 it was noticed that, as per the requirement produced by the Health Officer, BeMC Rs.20,000/- was to be deposited in BeMC for use of 4500 litres of cesspool (10 trips) towards cleaning charges of septic tanks of the University. Accordingly, an amount of Rs.20,000/- was sanctioned vide Order No.1192/02.02.17 by the OIC, Works, Berhampur University and payment was made in advance vide voucher No.1641/ dated 15.02.2017. But, no proof or certificate regarding the cleaning work conducted by the BeMC was found in the documents produced before audit. Hence, clarification was sought from the University authority regarding whether the required cleaning work was made against the payment or not. But, the objection memo was not returned till close of audit.

Hence, the University authority is once again requested to clarify regarding completion of the cleaning work against the payment made in advance to the BeMC. Till then, the payment of Rs.20,000.00 is held under objection.

14.5 - Excess payment of Remuneration/Honorarium to the visiting fellow

On scrutiny of the paid vouchers of the expenditure cash book it was noticed that, out of Rs.72866/- payment made vide voucher No.1825/28.03.17, an amount of Rs.30000.00 was paid to Sri R.N.Senapati, Retd. Reader in English (SI No.03) towards honorarium for January and February 2017 @Rs.15000/- per month. As per provision his remuneration was fixed at Rs.600/- per day subject to a maximum of Rs.15000/- per month. In absence of the attendance sheet attached to the produced voucher, the number of working days for January 2017 and February 2017 were found to be a maximum of 21 days each. There were 10 holidays (5 Sundays, the day following foundation day, Makar sankranti, Samba dasami, Netaji Jayanti and Republic day) and 7 holidays (4 Sundays, Saraswati puja, Magha Saptami and Siva ratri) in the month of January and February 2017 respectively. Hence, he should have been paid Rs.12,600/- (=21@600/-) each in those two months making a total payment amount due for Rs.25200/-.

Thus, it is inferred that, he has been paid at least an excess amount of Rs.4800/- (=30000 – 25200) which cannot be admitted in audit. His attendance register of taking classes were requested to be produced before audit for further verification. But, the objection memo issued in this regard was not returned till close of audit.

Hence, the excess payment amount of Rs.4800/- may be recovered from Sri R.N.Senapati, Retired Reader in English. For this payment both the Registrar and COF are considered responsible.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Remish Kerketta, OAS,	Registrar	Ex-Registrar	1600
2	Jayakrushna Sethi, OFS	Controller of Finance	Ex-COF, Retired	1600
3	R.N.Senapati, Retired Reader in English	Retired Reader in English	Retired Reader in English, BU	1600

14.6 - Refund of the amount from DFO, Ganjam paid earlier towards shifting of deer

On scrutiny of the payment voucher No.1885/31.03.17 (Rs.10,00,000/-) w.r.t. the relevant file it was noticed that, the 'Central Zoo Authority' (Lr No.2047/14.07.16) was against continuation of the Deer Park in the premises of Berhampur University on the ground that it lacked dedicated scientific staff having requisite skills in various aspects of management and the availability of resources necessary for maintaining highest standard of animal housing and healthcare. Moreover, as per guideline issued by the Central Zoo Authority, the area of the said Deer Park did not meet the minimum requisite area of 5 hectares.

Subsequently, the Registrar, BU, requested the DFO, Berhampur division (vide Lr.No.7080/13.09.16) to take steps for safe shifting of the deer to a suitable nearest zoo/ deer park or a forest area while the required expenses would be borne by the University. It was decided vide syndicate resolution No.575/dated 22.11.16 that, an estimated expense amount of Rs.20,00,00/- (communicated vide Lr No.7812/05.11.16 of

DFO, Berhampur) was to be paid to the DFO, Berhampur towards shifting and relocating of the deer to Bhallery PRF near Narayani temple with fencing, supply of electricity and water to the area. Then, in the next syndicate resolution No.44/25.01.17 and 95/18.02.17 it was decided to arrange Rs.10,00,000/-from University own fund for payment to the DFO, Berhampur. Then, sanction was made vide Order No.3193/ dated 31.03.17 for payment of the amount and the DFO, Berhampur was requested to take early step for shifting of the deer vide Lr.No.10479/13.12.17. But, till date the shifting of deer has not been done and the amount of Rs.10,00,000/- paid vide voucher No.1885/31.03.17 is still with the DFO, Berhampur.

Under such circumstances, payment of Rs.10,00,000/- has resulted fruitless. The University is also losing interest on that amount. Hence, it is suggested that, the said amount of **Rs.10,00,000/-** with interest of **Rs.1,44,900/-** (as calculated below) needs to be refunded from the DFO, Berhampur as early as possible.

Period	Principal	Rate of interest	Interest	Total amount
2017-18	10,00,000	7% (appx.)	70,000	10,70,000
2018-19	10,70,000	7% (appx.)	74900	11,44,900
		Total:	1,44,900	

In response to the objection memo, the University authority replied that, shifting of deer is the absolute lookout of the DFO, Berhampur because the required amount had already been paid which was instructed by the Special Secretary to Govt. of Odisha. The HOD, Zoology has no control over the issue because the authority has taken necessary action in this regard.

It is observed that, the university is still incurring expenditure in maintenance of the deer and the money paid to the DFO, Ganjam has become infructuous. The University is also losing interest on that money. The University authorities need to make special and appropriate effort to settle this issue either by getting refund of the amount with its interest or get the deer transferred as decided earlier.

For this payment the Vice Chancellor, Registrar, Controller of Finance and HOD, Zoology are considered responsible.

14.7 - Irregular purchase of New vehicle by way of replacement

On checking of the expenditure voucher No.1353/16.12.16 w.r.t. the Cash book and purchase file it was noticed that, an amount of Rs.14,40,468.00 was paid to 'M/s. Toyota Kirloskar Motor Pvt. Ltd., Bangalore' towards procurement of a new light vehicle 'Innova Crysta' for use by the Vice-Chancellor of the University.

The process of purchase was found to be as follows:

It was approved by the Syndicate in resolution No.31/ dated 16.01.2016 for auction sale of the light vehicle (Ambassador Car bearing No.OR-07-Q-0770) and to purchase a new light vehicle (Maruti SX4/ Mahindra Duster) in place of it. Approval of the Department of Higher Education, Odisha was obtained vide letter No.30850/HE dated 01.11.16 for purchase of a new light vehicle 'Toyota Innova' costing Rs.15,00,000.00 out of University's own resources. Subsequently, it was decided in the Syndicate resolution No.568/ 22.11.2016 to initiate steps for purchase of Innova-Crysta vehicle and auction of another Jeep bearing No.OAG-7499 instead of Ambassador Car bearing No.OR-07-Q-0770 in supersession of earlier decision. Accordingly purchase was made and Rs.14,40,468.00 was paid vide aforementioned voucher.

But, according to the procedure for purchase of new vehicle as laid down in Paragraph No.79 of part-II of The Orissa Universities Accounts Manual 1987, wherever purchase of new vehicle has been sanctioned by way of replacement, the sale proceeds of the old vehicle shall be deposited in the University Account before purchase of the new vehicle. So, in the above case, the sale proceeds of Jeep bearing No.OAG-7499 should have been deposited in the University fund before purchase of the new vehicle. But, no such auction and collection of sale proceeds was found by audit. Hence, clarification was sought from the University authority regarding whether the said old vehicle had been auctioned and the sale proceeds been collected. If no such auction has been made, the reason of such deviation from the prescribed procedure was also asked through objection memo. But, the objection memo was not returned till close of audit.

Under such circumstances, it's also doubted whether the vehicle scheduled to be auctioned was actually condemned and the due procedure was followed in declaring the old vehicle unserviceable. Hence, the University authority is required to submit proper compliance to audit in this regard. Till then, the purchase of new vehicle with a cost of **Rs.14,40,468.00** is considered irregular and kept under objection.

PARA: 15 AUDIT ON WORKS

15.1 - Excess and irregular payment in works

Name of the Work: Construction of front side compound wall with grill gate at 1st Boys' Hostel of Berhampur University.

Voucher. No.933/dtd.20.09.16Rs.4,32,762.00

MB No 110 (Civil); page -01 to 13

Estimated cost Rs.6,44,600.00 (Agreement Rs.6,44,600.00)

Name of the AE : Sri Sarat Chandra Sahu

Name of the JE : Sri Sarat Chandra Sahu

Name of the OIC works : Sri Prafulla Kumar Dalei

Name of the Contractor Sri Sanjay a Kumar Nahak

On verification of the above case record wrt MB, the bill was found to be prepared as follows.

Total bill prepared : Rs.4,32,762.00

Add 0% excess as per tender agreement: Rs. 0.00

Total Rs.4,32,762.00

Excess payment due to deviation in work:

As per the above bill Rs.4,32,762.00 was paid to the Contractor as per the work executed. But in this bill amount, quantity of 2(two) items of works has been deviated without any provision in the estimate or agreement as below.

Item No.	Particulars	Qty. As per Estimate and Agreement	Qty. Executed	Excess quantity	Rate	Excess Amount Paid
Item No.6	Providing fly ash brick masonry in C.M.(1:6) in foundation & plinth with all labour T & P watering curing etc.	4.11cum	12.09cum	7.98cum	Rs. 3891.17/cum	31051.54
Item No.8	Providing CC (1:1.5:3) using 12 mm size h.g. chips with all labour T & P, watering curing etc.	0.61 cum	2.12 cum	1.51cum cum	Rs.6558.83/cum	9903.83
					Total	40,955.37 or say Rs.40,955/-

Due to above deviation in work the amount of **Rs.40,955.00** was irregularly paid to the contractor. Hence, the reason of such irregular payment was asked through the objection memo with the suggestion to recover the excess payment amount.

Less deduction of compensation amount on extension of time (EOT) from the work bill:

It was further noticed that, the work was started on 22.01.16 and with the time allowed for the work being 3 months, the work should have been completed by 21.04.16. But, the work is still in progress. So, as per clause 2 of the 'conditions of contract', for each day of delay in completion of work after the due date, compensation amount 0.50 percent but, the entire amount of compensation not exceeding 10 percent of the estimated cost of the whole work as shown by the tender should be collected from the contractor.

But, in the Work bill, Rs.21,638.00 compensation towards EOT has been deducted. Since, it's an old pending case, compensation amount can be at most 10% of the bill amount which is Rs.43,276.00 (=10% of 4,32,762/-). Thus, the less deduction amount of **Rs.21,638/-** (=43276 - 21638) needs recovery from the contractor.

However, the objection memo issued in this case was not returned with any reply by the local authority till close of audit. As the amount was paid without revised estimate and supplementary agreement with the contractor, the excess payment of Rs.40,955/- cannot be admitted in audit and needs recovery. The less deducted amount towards compensation on extension of time (EOT) amounting to Rs.21,638/- also needs recovery. Thus, in toto an amount of **Rs.62,593/-** needs recovery from the executant. Following persons are considered responsible for this inadmissible payment and their share of recoverable amount is as follows:

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Prafulla Kumar Dalei, OIC Works	OIC Works	Ex-OIC Wroks, Retired	27690
2	Jayakrushna Sethi, OFS	Controller of Finance	Ex-COF, Retired	7213
3	Remish Kerketta, OAS,	Registrar	Ex-Registrar	7213
4	Sarat Chandra Sahu, JE	Junior Engineer	Ex-Assistant Engineer	20477

15.2 - EXCESS AND IRREGULAR PAYMENT IN WORKS

Name of the Work: Construction of Concrete Pathway from PWD Road (Market Square) to 1st Boys' Hostel Road of Berhampur University .

Voucher. No.166/dtd.21.05.16Rs.10,63,926.00

MB No/page: 105 (Civil)/65-68

Estimated cost Rs.10,29,774.00 (Agreement Rs. 10,81,263.00)

Name of the AE : Sri Sarat Chandra Sahu

Name of the JE : Sri Sarat Chandra Sahu

Name of the OIC works : Sri Prafulla Kumar Dalei

Name of the Contractor: Sri Prasanta Kumar Bisoyi

On verification of the above case record wrt MB, the bill has been prepared as follows.

Total bill prepared : Rs.10,10,395.56

Add 5% excess as per tender agreement: Rs. 50,519.78

Total Rs.10,60,915.34

Add amount of Suplimentary items Rs. 3,010.61

G.Total Rs.10,63,925.95

Or Rs.10,63,926/-

Irregular payment for deviation in execution of the work:

On checking of the bill voucher w.r.t. to the MB, estimate and agreement it was noticed that, in the approved estimate, provision was made for 440' long R.C.C (1:1.5:3) road with width 20' and thickness 0.6" (as per item No.01 of the estimate). But, while executing the work, the width of the road was enhanced for which the length of the road was curtailed considering the fixed amount of tender value of the work. The measurement of the road as noted in the aforementioned M.B. at page No.67 (item No.02) is as follows:

$$45'8'' \times 27'7'' \times 0.6'' = 629.80 \text{ cft}$$

$$32'0'' \times 31'2'' \times 0.6'' = 498.66 \text{ cft}$$

$$268'0'' \times 25'8'' \times 0.6'' = 3439.24 \text{ cft}$$

Thus, the length of the concrete road which was constructed in the above work is 345'8" (=45'8" + 32'0" + 168'0") which is 94'4" less than the estimated length of the work. Owing to unmentioned and unwarranted reason of enhancing the width of the road, 94'4" length of the concrete road with width 20' and thickness 6" could not be constructed. The university will have to spend more **Rs.1,97,372.00** to complete the balance length of the road as estimated. The details of calculation is given below:

Description of the work	Quantity of the work to be done	Rate per unit	Amount in Rs.
C.C.(1:1.5:3) using 12 mm size hg chips etc.	94'4" X 20' X 0.6" = 943.3 cft = 26.70 cum	6409.79 per cum	1,71,141.00

Straightening, cutting, bending of MS/ Tor rod etc. @ 0.21 kg/ Sft	(94'4" X 20'= 1886.6 sft @0.21kg=) 396.18 kg of MS rod	66.21 per Kg	26,231.00
		Total:	1,97,372.00

Similarly, another deviation in this work has been done by execution of a supplementary item of work not provisioned in the estimate as below:

(Suplimentary Item No.-4)	30.30 Sq mt	Rs.99.36/Sq mt.	Rs.3010.61
Centering, shuttering to Cement Concrete Road sides with all labour T & P etc.			
		Total	Rs.3010.61

The objection memo issued on this score asking reason of such deviation in the work was not returned by the local authority till close of audit. Hence, the objection stands and the total amount of **Rs.2,00,382/-** (=197372 + 3010) is suggested for recovery for which the following officials are considered responsible.

Person(s) Responsible for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs.)
1	Prafulla Kumar Dalei, OIC Works	OIC Works	Ex-OIC Wroks, Retired	100191
2	Sarat Chandra Sahu, JE	Junior Engineer	Ex-Assistant Engineer	100191

15.3 - EXCESS AND IRREGULAR PAYMENT IN WORKS

Name of the Work: Special repair and painting to P.G. Central Office of Berhampur University.

Voucher. No.948/dtd.20.9.16 Rs.11,32,106.00

MB No- 114 (Civil)/Page No.01 -45

Estimated cost 11,00,000.00 (Agreement Rs. 11,33,000.00)

Name of the AE : Sri Sarat Chandra Sahu

Name of the JE : Sri Sarat Chandra Sahu

Name of the OIC works : Sri Prafulla Kumar Dalei

Name of the Contractor Sri Prasant Kumar Bisoyi

On verification of the above case record wrt MB, the bill has been prepared as follows.

Total bill prepared : Rs.10,99,132.48

Add 3% excess as per tender agreement: Rs. 32,973.97

Total Rs.11,32,106.45

Or Rs.11,32,106/-

Excess paid due to execution of excess quantity of work beyond Estimate and Agreement.

By checking of the above work bill with reference to MB, Agreement, Estimate & connected records it is noticed that a sum of Rs 1,89,290/- was excess paid to Contractor due to excess quantity of work done beyond Estimate and Agreement the details of which is furnished below.

Item No.	Particulars	Qty. As per Estimate and Agreement	Qty. Executed	Excess	Rate	Excess Amount Paid
Item No.2	Removing Grading Plaster from Chajja	81.50 sq mt	103.25 sq mt	21.75 sq.mt.	Rs.38.72/sq. mt.	842.16
Item No.3	40mm thick grading concrete in CC (1:2:4) using 6mm	81.50 sq mt	103.25 sq mt	21.75 sq.mt.	Rs 471.16/sq. mt.	10247.73

	to 4mm size h.g chips					
Item No.6	Inside wall plaster with 16mm thick C.M.(1:6) with all labour ,T& P watering curing etc	228 sq mt	232 sq mt	4 sq mt	Rs. 143.70/ sq mt	574.80
Item No.7	12mm thick Cement plaster C.M.(1:6) to brick work with all labour ,T& P watering curing etc	71.70 sq mt	79.85 sq mt	8.15 sq mt	Rs. 103.34/ sq mt	842.22
Item No.16 (As per Vr.)	Fly ash brick masonry in cement mortar(1:4) in Super structure with all labour T & P watering and curing etc.	0.85Cum(As per Estimate)	2.67cum	1.82cum	Rs.4253.58/ cum	7741.50
Item No.20 (As per Vr.)	Providing CC(1:3:6) using 40 mm size h.g. metal with all labour T & P, watering curing etc.	4.67 cum	7.91 cum	3.24 cum	Rs.4042.20/ cum	13096.73
Item No.21	Providing C.C. (1:1.5:3) using 12 mm size h.g. chips with all labour T & P, watering curing etc.	4.67 cum	7.91 cum	3.24 cum	Rs.6409.79/ cum	20767.72
Item No.29	Plastic paint 2-coats over a coat of wall primer with rubbing old surface with all labour, cost of paint, T&P etc.	2601.20 sqm	4508.33 sqm	1907.13 sqm	70.88 /sqm	135177.37
					Total	189290.23 or say 189290.00

The objection memo issued on this score asking reason of such deviation in the work was not returned with reply by the local authority till close of audit. Hence, the objection stands and the excess payment amount of **Rs.1,89,290/-** is suggested for recovery for which the following officials are considered responsible.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Prafulla Kumar Dalei, OIC Works	OIC Works	Ex-OIC Wroks, Retired	94645
2	Sarat Chandra Sahu, JE	Junior Engineer	Ex-Assistant Engineer	94645

15.4 - EXCESS AND IRREGULAR PAYMENT IN WORKS

Name of the Work: Special repair of 6th Boy's Hostel of Berhampur University .

Voucher. No.943/20.09.16Rs.4,71,756.00

MB No107 (Civil)/page No.01 -18

Estimated cost : Rs.5,67,444.00 (Agreement value- Rs. 5,95,816.00)

Name of the AE : Sri Sarat Chandra Sahu

Name of the JE : Sri Sarat Chandra Sahu

Name of the OIC works : Sri Prafulla Kumar Dalei

Name of the Contractor Sri Sanjay Bisoyi

On verification of the above case record wrt MB, the bill

has been prepared as follows.

Total bill prepared : Rs. 4,49,291.42

Add 5% excess as per tender agreement: Rs. 22464.57

Total Rs.4,71,755.99

Or Rs.4,71,756/-

Excess payment due to deviation in work:

As per the above bill Rs.4,71,756.00 was paid to the Contractor as per the work executed. But in this bill amount, quantity of 2(two) items of works has been deviated without any provision in the estimate or agreement as below.

Item No.	Particulars	Qty. As per Estimate and Agreement	Qty. Executed	Excess	Rate	Excess Amount Paid
Item No.1	Supply, fitting, fixing 32mm thick of Piasal Wood Shutter with making and fitting charges etc.	3.34sq. mt	5.69 sq. mt	2.35 sq.mt.	Rs.3342.12/sq. mt.	7854.00
Item No.12	Enamel paint-2 coat over a coat of red-oxide/wood primer with rubbing old damaged surface with all labour T&P etc.	17.93 sqm	453.96 sqm	436.03 sqm	Rs.113.25/ sqm	49380.00
					Total	57234.00

Thus, the reason of such deviation in the work was asked through objection memo. But, the objection memo was not returned by the local authority till close of audit. Hence, the objection memo stands and the excess paid amount of **Rs.57,234.00** is suggested for recovery with compliance report to audit. The following officials are considered responsible for this excess payment.

Person(s) Responsible for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prafulla Kumar Dalei, OIC Works	OIC Works	Ex-OIC Wroks, Retired	28617
2	Sarat Chandra Sahu, JE	Junior Engineer	Ex-Assistant Engineer	28617

15.5 - EXCESS AND IRREGULAR PAYMENT IN WORKS

Name of the Work: Repair and painting of 16 P.G. Departments (Corridor, Passage & Stare case) at Berhampur University.

Voucher. No.802/02.09.16 Rs.18,89,682.00

MB No112 (Civil)/page No.01 -63

Estimated cost Rs.17,99,713.00 (Agreement value - Rs. 18,89,699.00)

Name of the AE : Sri Sarat Chandra Sahu

Name of the JE : Sri Sarat Chandra Sahu

Name of the OIC works : Sri Prafulla Kumar Dalei

Name of the Contractor Sri Kailash Chaudhury

On verification of the above case record wrt MB, the bill has been prepared as follows.

Total bill prepared : Rs.17,05,213.71

Add 5% excess as per tender agreement: Rs. 85,260.69

Total Rs.17,90,474.40

Add amount of Supplementary items Rs. 99,207.80

G.Total Rs.18,89,682.20

Or Rs.1889682/-

a) Supplementary addition of work: As per the above bill Rs.18,89,682/-was paid to the contractor. But in this bill amount, the cost of 3(three) items of works has been added without any provision in the estimate as detailed below.

Suplimentary Item No.-1	Supplying, fitting & fixing 20mm thick granite slab above 0.40 Sq mt size with 12mm thick in C.M.(1:3) and Cement Slurry in wall, etc. with all labour T & P etc. complete	19.05 Sq mt	Rs.2547.22/Sq mt.	Rs.48,524.54
Suplimentary Item No.-2	Providing CC(1:1.5:3) using 12 mm size h.g. chips with all labour T & P, watering curing etc.	1.20cum	Rs.6409.79/cum	Rs.7691.75
Suplimentary Item No.-3	Providing 300 x 300 mm size Industrial tile with 25mm thick in C.M. (1:1) with all labour T & P Cement Slurry ,watering curing etc.	36.94Sq mt	Rs.1163.82/Sq mt	Rs.42991.51
			Total	Rs.99,207.80

b) Excess payment due to execution of excess quantity of work beyond Estimate and Agreement:

By checking of the above work bill with reference to MB, Agreement, Estimate & connected records it is noticed that a sum of Rs .2,30,273.84 or say 2,30,274/-was irregularly paid to Contractor due to execution of excess quantity of work beyond provision in Estimate and Agreement the details of which is furnished below.

Item No.	Particulars	Qty. As per Estimate and Agreement	Qty. Executed	Excess quantity	Rate	Excess Amount Paid
Item No.5	Plastic Painting -2 Coats over a coat of wall primer with any approved paint with rubbing and sand papering with all labour T & P, cost of paint, brush etc.	8490.92 sq mt	10526.22 sq mt	2035.30 sq.mt.	Rs.113.14/sq. mt.	230273.84 or say 230274/-
					Total	230274.00

The reasons of such deviation of work in both the cases were asked through the objection memo. But, the objection memo was not returned till close of audit.

Hence, the objections hold good. As **Rs.99,208/-** has been paid towards execution of the work with some items not included in the estimate or subsequent revised estimates, the payment is kept under objection.

Due to execution of excess quantity of work beyond estimate as above an amount of **Rs.2,30,274.00** was paid in excess to the contractor. Hence, steps may be taken to recover the above excess paid amount of **Rs 2,30,274/-** and compliance reported to audit. Following persons are

held responsible for this excess payment.

Person(s) Responsible for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs.)
1	Prafulla Kumar Dalei, OIC Works	OIC Works	Ex-OIC Wroks, Retired	115137
2	Sarat Chandra Sahu, JE	Junior Engineer	Ex-Assistant Engineer	115137

15.6 - Non-production of works case records along with MBs.

Despite issue of objection memo and several verbal requests, works case records in which payments to the tune of Rs.31,76,540/- were made could not be produced before audit. The details of those case records are furnished below:

Vr No/ Date	Name of the work	Gross Amount	Name of Contractor	MB No.
62/23.04.16	R/R of LLM department building of BU (upto 1st floor)	5,11,151	R.Keshab Reddy	97 (105-118)
117/11.05.16	Providing and stickering to existing informatory glow signboards with University Logo at BU campus (single side)	1,05,600	Sarathi Choudhury	104 (59-61)
119/11.05.16	Supplying fitting fixing of 3mm thick pre-painted/metal finish etc. in different departments, hostels and quarters of BU.	9,73,587	Sarathi Choudhury	103 (63-74)
187/25.05.16	Special repair to toilet and painting of garden pillars of guest house of BU (upto 2nd floor)	38,871	L.Simanchal Das	99 (178-183)
208/27.05.16	Repair and rennovation of LLM building of BU (upto 1st floor)	9,02,076	R.Keshab Reddy	97 (133-178)
281/06.06.16	Painting of VC's chamber at Admn. Building, BU	8,386	R.Keshab Reddy	106 (26)
	Cement painting to passage and corridor, stair case room in Admn. building, BU	8,346	R.Keshab Reddy	106 (21)
	Special repair to Qtr No.D/2R/11 of BU	8,779	R.Keshab Reddy	103 (48)
	Special repair to Qtr No.D/2R/11 of BU (grading concrete work) 2nd floor.	5,363	R.Keshab Reddy	106 (11)
458/11.07.16	Const of approach road with RCC culvert at Home Sc department of BU	1,30,383	Sanjay Ku Nahak	108 (47-55)
636/08.08.16	Painting work to walls of Multi-gyms at sports council pavilion rooms of BU	49,611		104 (46-49)
684/13.08.16	Rennovation of toilets of JMC Deptt., Pol sc Deptt., Ladies common room at central office, BU	41,500	Prasanta Kumar Bisoyee	42 PH (139-164)
1449/31.12.16	Special repair Qr No. C-05 to C-08 of BU	49,790	Sanjit Kumar Patnaik	111 Civil (76)
1508/18.01.17	Minor repairing to Qr No.D/3R/6 of BU	8,130	Sarathi Choudhury	
1513/18.01.17	Fixing of inaguration stone for new record room at Admn. Block of BU	3,218	Kailash Choudhury	106 (109)

1514/18.01.17	Outside front wall painting to M.Pharma building of BU	8,523	Bhabanikanta Sahu	
1516/18.01.17	Special repair to 2nd boys' hostel at BU (earth work)	5,541	Sanjay Ku Mohanty	108 (194)
1813/27.03.17	Laying of 100mm dia DI pipe line for shifting of existing line at the construction site of New Academic Building for W/S to Ladies' hostel, BU	3,17,685	Sanjay Ku Nahak	42 PH (166-193)
	TOTAL:	31,76,540		

Hence, the local authority is requested to produce these works case records along with MBs to next audit for verification. Till then, the payment amount of **Rs.31,76,540/-** is held under objection.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

The University operates NSS through the NSS bureau under the Deptt. Of Youth Affairs and Sports, Ministry of Human Resource Development, Govt. of India. The bureau is headed by a Programme Co-ordinator who is appointed by the V.C. with the consent of the Ministry of Youth Affairs, Govt. of India and State Govt.

The bureau runs smoothly with the following staffs:-

1. Programme Co-Ordinator –(a) Prof. Prasanna Kumar Swain (Part-Time)

(From Dt. 01.04.16 to 31.07.16)

(b) Sri S. Bijay Kumar (Part-Time)

(From Dt. 01.08.16 to 05.12.16)

(c) Sadananda Nayak (Part-Time)

(From Dt. 06.12.16 to 31.03.17)

2. Senior Assistant - Sri Susant Kumar Sahoo (Part-Time)

3. Internal Auditor - Sri Susant Kumar Panda (Part-Time)

4. Senior Typist - Sri Ganesh Charan Sahu (Part-Time)

5. Peon - Smt Bijaya Laxmi Nayak

FINANCIAL POSITION

Financial Position						
	As per Cash Book			As per Audit	Difference	Remarks
	Regular Grant(A/c No-10941793595) SBI, Bhanjabihar	Special Grant(A/c No-31312516680) SBI, Bhanjabihar	Total			
Opening balance as on 01.04.2016	54,61,081.04	33,61,373.00	88,22,454.04	87,99,372.04	23,082.00	

Receipt during 2016-17	11,61,198.00	2,69,821.00	14,31,019.00	14,31,019.00	0.00	
Total	66,22,279.04	36,31,194.00	102,53,473.04	102,30,391.04	23,082.00	
Expenditure during 2016-17	20,95,901.00	7,63,667.00	28,59,568.00	28,59,568.00	0.00	
Closing balance as on 31.3.17	45,26,378.04	28,67,527.00	73,93,905.04	73,70,823.04	23,082.00	Previous diff.

Details of difference amount of Rs.23082.00-

1. Difference amount as per A/R No-44843/2014-15 = Rs.23032.00
2. Difference amount as per A/R No-299647/2017-18 = Rs.50.00
3. **Total = Rs.23082.00**

Details of receipt during the year 2016-17

Details of receipt during the year 2016-17

1. Difference amount as per A/R No-44843/2014-15 = Rs.23032.00	Head of A/C	Regular Grant (SBI, Bhanjabihar A/C No-10941793595)	Special Grant (SBI, Bhanjabihar A/C No-31312516680)	Total
2. Difference amount as per A/R No-299647/2017-18 = Rs.50.00	Audit Recovery	1,812.00	7,767.00	9,579.00
3. Total = Rs.23082.00	Ch/Cash Deposit	81,729.00	-	81,729.00
Details of receipt during the year 2016-17	Interest	2,90,449.00	1,67,554.00	4,58,003.00
Details of difference amount of Rs.23082.00-	Refund of money due to wrong A/C No.	77,120.00	-	77,120.00
1. Difference amount as per A/R No-44843/2014-15 = Rs.23032.00	Wrongly receipt less taken which now taken	4,00,000.00	-	4,00,000.00
2. Difference amount as per A/R No-299647/2017-18 = Rs.50.00	Social Service Fee	30,124.00	-	30,124.00
3. Total = Rs.23082.00	NYKSA transfered through RTGS	2,20,000.00	-	2,20,000.00
Details of receipt during the year 2016-17	Adventure bills reimbursed from NSS ,Regional Centre,BBSR through RTGS	45,192.00	-	45,192.00
Details of difference	Work Shop on Digital India	-	94,500.00	94,500.00

amount of Rs.23082.00-				
1. Difference amount as per A/R No-44843/2014-15 = Rs.23032.00	cancellation of cheque	14,772.00		14,772.00
2 Difference amount as per A/R No-299647/2017-18 = Rs.50.00	Total	11,61,198.00	2,69,821.00	14,31,019.00

Details of expenditure during the year 2016-17

Details of expenditure during the year 2016-17

SI No	Head of A/C	Regular Grant (SBI, Bhanjabihar A/C No-10941793595)	Special Grant (SBI, Bhanjabihar A/C No-31312516680)	Total
1	Normal Grant	14,61,550.00	-	14,61,550.00
2	BC	1,092.00	-	1,092.00
3	Remuneration to NSS Staff	1,37,033.00	-	1,37,033.00
4	Contingency	6,000.00	-	6,000.00
5	Advising Committe-16	51,355.00	-	51,355.00
6	Digital India Work shop	-	94,500.00	94,500.00
7	TA/DA	30,670.00	20,000.00	50,670.00
8	Advertisement	7,944.00	-	7,944.00
9	Pre-RD Expr. To be held on 26.9.16	39,500.00	-	39,500.00
10	Telephone Bill	2,882.00	-	2,882.00
11	News paper	3,553.00	-	3,553.00
12	Spl Camp	-	6,49,167.00	6,49,167.00
13	Puja Adv.	7,500.00	-	7,500.00
14	Blood Donation Camp	20,000.00	-	20,000.00
15	Postage Stamp	20,000.00	-	20,000.00
16	NSS Day	10,600.00	-	10,600.00
17	Swatcha Bharat Programme	23,000.00	-	23,000.00
18	Inter College Swatcha Bharat Abhijan	23,000.00	-	23,000.00
19	Mis-taken amount deducted	20,500.00	-	20,500.00

20	Labour Charge	2,400.00	-	2,400.00
21	OPA for NSS Camp	2,02,822.00		2,02,822.00
22	NAAC Visit Expr.	10,000.00	-	10,000.00
23	Adventure Camp	14,500.00	-	14,500.00
	Total	20,95,901.00	7,63,667.00	28,59,568.00

Reconciliation between closing balance of bank pass book and bank position shown in cash book-

1. Regular Grant (A/c No-10941793595) SBI, Bhanjabihar

Closing balance as per cash book as on 31.03.17 Rs.45,26,378.04

Closing balance as per Pass book as on 31.03.17 Rs.47,90,164.04

Difference= Rs.2,63,786.00

Reconciliation

Closing balance as per cash book as on 31.03.17 : Rs.45,26,378.04

Add cheques issued during 2016-17 but not encashed till 31.03.17

Cheque no/date	Amount
677758/21.03.17	744.00
677759/21.03.17	1,53,198.00
677760/21.03.17	49,624.00
677761/21.03.17	7,120.00
677762/21.03.17	53,100.00
Total	2,63,786.00

(+) 2,63,786.00

Closing balance as per Pass book as on 31.03.17 : Rs. 47,90,164.04

1. Special Grant (A/c No-31312516680) SBI, Bhanjabihar

Closing balance as per cash book as on 31.03.17 Rs. 2867527.00

Closing balance as per Pass book as on 31.03.17 Rs. 2867527.00

Difference = NIL

Out of above two accounts the reconciliation of first account i.e.Regular Grant (A/c No-10941793595) SBI, Bhanjabihar amounting Rs.2,63,786.00 has been made by the audit. But till now same has not been reconciled by NSS wing of Berhampur University. Till reconciliation of above two accounts, the unreconciled amount of Rs.2,63,786.00 is kept held under objection.

Reconciliation between closing balance of Audit and cash book-

1 Closing balance as per Audit as on 31.03.17 ? 73,70,823.04

2 Add: Difference amount of Rs. 23032.00 as per

A/R No-44843/2014-15 (+) 23,032.00

3 Add :Difference amount of Rs.50.00 as detailed below

Closing balance as on 31.03.15 = 7117275.04

Opening balance as on 01.04.15 = 7117325.04

Difference = 50.00]

(+) 50.00

4 Closing balance as per cash book as on 31.03.17 ? 73,93,905.04

The above difference may be reconciled and compliance may be reported to audit.

16.2 -

On checking of NSS cash book and paid vouchers for the year 2016-17, it is seen that a sum of Rs. **20,47,796.00** was paid as advance for conducting normal camp, blood donation camp, youth day observation and special camp to different colleges.

Out of this, some of the NSS units of college amounting to Rs. **7,47,918.00** have produced their utilization certificate. A number of units have not produced the U.C. which involves an amount of Rs. **12,99,878.00**.

vSI No	Vr.no./date	Particulars	To whom paid	NSS Fund Allotted			Utilisation of funds produced	UC outstanding
				A/c no. 10941793595 (Regular grant)	A/c no. 31312516680 (Special grant)	Total		
1	30/26.12.16	Special camp	S.J. Degree College, Rambha		33,750	33,750	33,750	-
	38/3.3.17,41/31.3.17	Regular camping grant		14,085		14,085	2,811	11,274
2		Summer special camp	Sindhedeви Mahavidyalay, Nandapur, Koraput					
	38/3.3.17'42./31.3.17	Regular grant		27,300		27,300	-	27,300
3		Special camp	KIGM College, Linepada					
	32/31.12.16,41/31.3.17	Regular camping grant		30,312		30,312	23,028	7,284
4	17/6.10.16	Summer special camp	Gangeswari Degree College, Patangi		11,250	11,250	-	11,250
	32/31.12.16,41/31.3.17	Regular camping grant		8,195		8,195	-	8,195
5		Summer special camp	Science College, Kankorada					
	38/3.3.17	Regular camping grant		26,550		26,550	-	26,550
		Puja Special camp						
		X-mas Special camp						
6	17/6.10.16	Special camp	Polasara Science		33,750	33,750	11,250	22,500

	41/31.3.17	Regular camping grant	College, Polasara	4,800		4,800	4,800	-
7		Summer special camp	Darwin Memorial					
	38/3.3.17	Regular camping grant	Degree College, Kudumuluguma, Malkangiri, Khairput	8,850		8,850	4,800	4,050
8		Summer special camp	People's College, Buguda					
	38/3.3.17	Regular camping grant		21,376		21,376	-	21,376
		Regular camping grant						
9		Summer special camp	Anchalika Degree College, Jagannathaprasad					
	32/31.12.16,41/31.3.17	Regular camping grant		32,060		32,060	-	32,060
	17/6.10.16	Puja Special camp			33,750	33,750	-	33,750
10		Summer special camp	J.J. Mahavidyalaya, Raikia, Kandhamal					
	41/31.3.17	Regular camping grant		4,800		4,800	4,000	800
	17/6.10.16	Puja Special camp			22,500	22,500	22,500	-
		X-mas Special camp						
11		District level Inter College Competition	B P Degree College, Kundra					
	38/3.3.17,41/31.3.17	Regular camping grant		20,100		20,100	10,400	9,700
	17/6.10.16	Puja Special camp			22,500	22,500	22,500	-
12		Summer special camp	GKCET, Jeypore					
	38/3.3.17	Regular camping grant		8,850		8,850	-	8,850
13		Inter College Competition	AMCS College, Tikabali					
	38/3.3.17,41&42/31.3.17	Regular camping grant		53,275		53,275	-	53,275
	17/6.10.17	Puja Special camp			45,000	45,000	-	45,000
		X-mas Special camp						
14		Plantation/Herbal garden	V Deb College, Jeypore					
	38/3.3.17	Regular camping grant		17,700	-	17,700	-	17,700
15		Plantation/Herbal garden	KATS Ayurvedic College, Ankushpur					
	38/3.3.17,41/31.3.17	Regular camping grant		19,654		19,654	18,600	1,054
	30/26.12.16	X-mas Special camp			11,250	11,250	11,250	-
16	13/20.9.16,41/31.3.17	Regular camping grant	Gunupur College, Gunupur	15,000		15,000	15,000	-
	33/11.1.17	Special camp			33,750	33,750	33,750	

17	38/3.3.17,41/31.3.17	Regular camping grant	Khemundi College, Digapahandi	20,782		20,782	6,750	-	14,032	
	33/11.1.17	Special camp				22,500	22,500	22,500	-	
		Social Service Fees			18,696		18,696			18,696
18	33/11.1.17	Regular camping grant	College of Nursing, Berhampur	22,500		22,500	-		22,500	
	38/3.3.17,41/31.3.17	Puja Special camp				22,500	22,500	22,500	-	
19	30/26.12.16	Regular camping grant	Women's College, Parakhemundi			11,250	11,250	-	11,250	
	32/31.12.16,41/31.3.17	Regular camping grant			7,422		7,422		-	7,422
20		Regular camping grant	KIT, Govindapur							
21	32/31.12.16	Regular camping grant	Muniguda Degree College, Muniguda	4,551		4,551	-		4,551	
	33/11.1.17	Special camp				22,500	22,500	22,500	-	
22	38/3.3.17	Regular camping grant	Science College, Hinjilicut	26,550		26,550	3,444		23,106	
23	32/31.12.16,41/31.3.17	Regular camping grant	NBC college, Kendupdar	21,495		21,495	8,800		12,695	
	17/6.10.16	Special camp				22,500	22,500	22,500	-	
24	32/31.12.16,41/31.3.17	Regular camping grant	City College, Berhampur	12,444		12,444	12,444	-		
	30/26.12.16	X-mas Special camp				22,500	22,500	22,500	-	
25	32/31.12.16,41/31.3.17	Regular camping grant	KBV Mahavidyalaya, KS Nagar	22,500		22,500	-		22,500	
		Puja Special camp								
		X-mas Special camp								
26		Regular camping grant	RCM Science College, khalikote	-	-	-	-	-	-	
27	41/31.3.17	Regular camping grant	NSB Mahavidyalaya, Nuvapada	5,800		5,800	5,800	-		
	30/26.12.16	Puja Special camp				33,750	33,750	33,750	-	
28	38/3.3.17,41/31.3.17	Regular camping grant	Chikiti Mahavidyalaya, Chikiti	31,111		31,111	27,997		3,114	
	17/6.10.16	Special camp				45,000	45,000	45,000	-	
29	32/31.12.16	Regular camping grant	TSD college, BD pur	34,874		34,874	-		34,874	
		Puja Special camp								
30		Regular	IMD College,							

		camping grant	Chandiput					
	42/31.3.17,41/31.3.17	Regular camping grant		10,012		10,012	-	10,012
	17/6.10.16	Puja Special camp			11,250	11,250	-	11,250
		Regular grant						
31	38/3.3.17	Regular camping grant	Women's Degree College, Sunabeda	17,700		17,700	-	17,700
32	38/3.3.17,41/31.3.17	Regular camping grant	SLND Mahavidyalaya, Baipariguda	11,250		11,250	4,800	6,450
	33/11.1.17	X-mas Special camp			11,250	11,250	11,250	-
33	41/31.3.17	Regular camping grant	Adivasi College, Baliguda	4,800		4,800	-	4,800
	30/26.12.16	X-mas Special camp			22,500	22,500	22,500	-
34	38/3.3.17	Regular camping grant	Aska Sc College, College	25,550		25,550	4,800	20,750
35	17/6.10.16	Special camp	Panabeda Mahavidyalaya, Chandahandi, Nabarangapur		22,500	22,500	-	22,500
	38/3.3.17	Regular camping grant		17,700		17,700	-	17,700
36	32/31.12.16,41/31.3.17	Regular camping grant	Ramjee College, Bhismagiri	20,388		20,388	10,993	9,395
	30/26.12.16	Special camp			22,500	22,500	22,500	-
37	38/3.3.17,41/31.3.17	Regular camping grant	SBS Degree College, Khandadeuli	33,058		33,058	-	33,058
	30/26.12.16	X-mas Special camp			33,750	33,750	-	33,750
38	25/24.11.16,38/3.3.17	Regular camping grant	PG Deptt., BU	28,550		28,550	-	28,550
		Puja special camp						
		X-mas Special camp			27,300	27,300	27,300	-
39	38/3.3.17	Regular camping grant	SBP Mahavidyalaya, Samatiapalli	17,700		17,700	7,246	10,454
		Puja Special camp						
40	32/31.12.16,41/31.3.17	Regular camping grant	Sri Beleswar Mahavidyalaya, Gondal	10,128		10,128	4,987	5,141
	17/6.10.16	Special camp			11,250	11,250	11,250	-
41	42/31.3.17	Regular camping grant	Balimela College of Science & Technology, Balimela	9,600		9,600	-	9,600
42	33/11.1.17	Puja Special camp	Bellaguntha Science College, Bellaguntha		11,250	11,250	-	11,250
	38/3.3.17	Regular camping grant		17,700		17,700	-	17,700
43	17/6.10.16	Puja Special camp	Keshpur Degree College, Keshpur		22,500	22,500	-	22,500
	38/3.3.17,41/31.3.17	Regular grant		22,500		22,500	-	22,500

44	33/11.1.17	Puja Special camp	Hill Top Degree College, Mohana		22,500	22,500	22,500	-
	32/31.12.16,41/31.3.17	Regular grant		19,886		19,886	1,228	18,658
45	23/27.10.16	Inter College Blood donation camp	GIET, Gunupur		20,000	20,000	20,000	-
		Areawise meeting of of Principals and POs						
		Blood donation camp						
46	30/26.12.16	X-mas Special camp	Women's College, Rayagada		22,500	22,500	-	22,500
	38/3.3.17,41/31.3.17	Regular grant		21,145		21,145	-	21,145
47		Special camp	Laxmipur Degree College, Laxmipur					
	38/3.3.17	Regular grant		17,700		17,700	13,861	3,839
48	30/26.12.16	X-mas Special camp	BP Degree College of Education, Govindapalli		11,250	11,250	-	11,250
	38/3.3.17,41/31.3.17	Regular grant		20,100		20,100	-	20,100
49	30/26.12.16	Special camp	Gopabandhu Anchalika Degree Mahavidyalaya, Kalimela		11,250	11,250	11,250	-
	38/3.3.17,41/31.3.17	Regular grant		11,250		11,250	11,250	-
50	38/3.3.17,42/31.3.17	Regular grant	Nowrangapur Women's Cell, Nowrangapur	27,300		27,300	-	27,300
51	42/31.3.17	Regular camp	KM Science College, Narendrapur	5,600		5,600	-	5,600
52		Regular grant	RIT, Berhampur					
53	32/31.12.16	Regular grant	Rayagada College, Rayagada	22,162		22,162	-	22,162
54	38/3.3.17	Regular grant	NIST, Berhampur	17,700		17,700	-	17,700
55		Special camp	L.N. Degree College ,Kodala	--	--	--	--	--
		Regular grant						
56		Special camp	R.N. Degree College ,Dura					
	38/3.3.17	Regular grant		17,700		17,700	-	17,700
57		Special camp	SKCG (Auto) College,Parlak					

	38/3.3.17	Regular grant	hemundi	17,000		17,000	-	17,000
58	30/26.12.16	Special camp	Sriram Degree College,		33,750	33,750	33,750	-
	38/3.3.17,41/31.3.17	Regular grant	kasinagar	33,750		33,750	9,029	24,721
59	33/11.1.17	Special camp	Womens College,Jeypore		22,500	22,500	22,500	-
	32/31.12.16,41/31.3.17	Regular grant		20,100		20,100	-	20,100
60		Special camp	Biju Pattnaik Women's College ,Digapahandi					
	38/3.3.17	Regular grant		17,700		17,700	-	17,700
61		Special camp	Binayak Abhaya Govt. College,Berhampur					
	38/3.3.17	Regular grant		2,622		2,622	-	2,622
62		Special camp	DM Sc. Degree Coll,Gallery					
	38/3.3.17	Regular grant		8,850		8,850	-	8,850
63		Special camp	Ganjam Coll,Ganjam					
	38/3.3.17	Regular grant		26,550		26,550	-	26,550
64	33/11.1.17	Special camp	GATE, Berhampur		22,500	22,500	-	22,500
	38/3.3.17,41/31.3.17	Regular grant		21,300		21,300	-	21,300
65		Special camp	Parala Maharaja Engineering Coll,					
	38/3.3.17	Regular grant		8,850		8,850	-	8,850
66	33/11.1.17	Special camp	MM Degree Coll, Bisamcuttack		22,500	22,500	-	22,500
		Regular grant						
67		Special camp	Science College ,Gundari					
	38/3.3.17	Regular grant		8,850		8,850	-	8,850
68		Special camp	Thayarama Womens Coll, Gunupur					
	38/3.3.17	Regular grant		8,850		8,850	-	8,850
69	17/6.10.16	Special camp	DAV College, Koraput		11,250	11,250	-	11,250
	32/31.12.16,41/31.3.17	Regular grant		5,413		5,413	-	5,413
70		Special camp	Pendrani MV, Umarkote					
	38/3.3.17	Regular grant		17,700		17,700	-	17,700
71		Special camp	NSB Coll, Tumudibandha					
	38/3.3.17	Regular grant		8,850		8,850	-	8,850
72		Special camp	Panchayat Degree					

	38/3.3.17	Regular grant	College, Phiringia	8,850		8,850	-	8,850
73		Special camp	SM Degree Womens					
	38/3.3.17	Regular grant	College, Phulbani	8,850		8,850	-	8,850
74		Special camp	Dr. SP Degree College, Lachhipeta, Malkanagiri					
	38/3.3.17	Regular grant		8,850		8,850	-	8,850
Total				12,01,746	8,46,050	20,47,796	7,47,918	12,99,878

In response to the POM, the local authority furnished no reply. Hence the amount of **Rs.12,99,878.00** is kept under objection till production of U.C.

The Financial Position of of NSS of different colleges during 2016-17 are furnished below.

Financial position of NSS of different colleges verified during audit

SI No	Name of the College	Unit	Year	As per Cash Book				As per Pass Book			Remarks
				OB as on 1st April	Receipt during the Year	Total	Expenditure for the Year	CB as on 31st March	CB as on 31st march	A/C no	
1	KIGM College, Linepada	1	2016-17	306.49	9,016.00	9,322.49	7,668.00	1,654.49	1,654.49	11735402670 (SBI, Linepada)	
		2		401.85	8,922.00	9,323.85	7,680.00	1,643.85	1,643.85	11735402921(SBI, Linepada)	
		3		330.00	23,405.00	23,735.00	22,080.00	1,655.00	1,655.00	304963011952(SBI)	
2	Polassara Science College, polasara	3(N)	2016-17	60.00	39.00	99.00	-	99.00	-		Cash
		3(Spl)		-	11,250.00	11,250.00	11,250.00	-	-		Cash
3	Sri Beleswar Degree MV	1	2016-17	6,263.00	20,124.00	26,387.00	21,246.00	5,141.00	5,141.00	32497898511(SBI, Luchapada)	
			2015-16	7,347.00	18,957.00	26,304.00	20,041.00	6,263.00	6,263.00	32497898511(SBI, Luchapada)	
4	Khemundi College, Digapahandi	1	2016-17	2,789.00	29,250.00	32,039.00	15,600.00	16,439.00	16,439.00	34525420766(SBI, Digapahandi)	
		3	2016-17	3,014.00	26,925.00	29,939.00	13,650.00	16,289.00	16,289.00	34525423111(SBI, Digapahandi)	
5	Chikiti College, Chikiti	1	2016-17	127.50	14,257.00	14,384.50	14,384.50	-	-	008810011005218(Andhra Bank, Chikiti)	
		2	2016-17	789.00	14,310.00	15,099.00	14,250.00	849.00	849.00	30948703468(SBI, Chikiti)	
		3	2016-17	1,957.00	14,370.00	16,327.00	14,250.00	2,077.00	2,077.00	30948702942(SBI, Chikiti)	
		4	2016-17	158.00	14,280.00	14,438.00	14,250.00	188.00	188.00	30948698163(SBI, Chikiti)	
		3	2014-15	1,455.00	19,274.00	20,729.00	17,700.00	3,029.00	3,029.00	30948702942(SBI, Chikiti)	

				0	00	00	0	0	0	
6	Biju Pattanaik(Degree) College,Kundra, Koraput	1 to 3	2016-17	20,021.00	46,300.00	66,321.00	32,900.00	33,421.00	33,421.00	33226354904(SBI,Jaypur) withcash Rs97/-
7	Laxmi Narayan Degree College,Kodala	1 to 4	2016-17	16,507.75	12,684.00	29,191.75	7,530.00	21,661.75	21,661.75	11625356605(SBI,Kodala)
8	K.J.A.T.S Ayurvedic College,Ankusapur	1	2016-17	16,297.00	7,200.00	23,497.00	13,200.00	10,297.00	10,297.00	31186751726(SBI Brundaban Bihar)
		2	2016-17	5,971.00	11,484.00	17,455.00	16,650.00	805.00	805.00	34089138831(SBI Brundaban Bihar)
9	Ramjee Mahavidyalaya,Bhismagiri(GM)	1	2016-17	1,043.00	20,372.00	21,415.00	20,870.93	544.07	544.07	051701000001532(IOB,Bhismagiri)
		2	2016-17	1,069.00	31,900.00	32,969.00	32,409.93	559.07	559.07	051701000003300(IOB,Bhismagiri)
		1	2015-16	1,071.00	13,772.00	14,843.00	13,800.00	1,043.00	1,043.00	051701000001532(IOB,Bhismagiri)
		1	2014-15	785.00	8,686.00	9,471.00	8,400.00	1,071.00	1,071.00	051701000001532(IOB,Bhismagiri)
		2	2015-16	1,071.00	39,798.00	40,869.00	39,800.00	1,069.00	1,069.00	051701000003300(IOB,Bhismagiri)
		2	2014-15	785.00	20,286.00	21,071.00	20,000.00	1,071.00	1,071.00	051701000003300(IOB,Bhismagiri)
10	Biju Pattanaik Homeopathic Medical College & hospital,BRM	1	2016-17	9,609.30	387.00	9,996.30	3,620.00	6,376.30	6,376.30	05454(Co-op Central Bank)
		2	2016-17	10,009.10	387.00	10,396.10	-	10,396.10	10,396.10	05454(Co-op Central Bank)
11	R.N.Degree College, Dura,BRM	1	2016-17	11,063.00	18,302.00	29,365.00	-	29,365.00	29,365.00	34865653272(SBI, Ambapua)
		2	2016-17	11,069.30	564.00	11,633.30	-	11,633.30	11,633.30	34865632149(SBI, Ambapua)
12	N.B.C College Kendupadar, Near Aska	1	2016-17	228.30	19,893.00	20,121.30	20,050.00	71.30	71.30	087510011001754(Andhra Bank)
		2	2016-17	237.20	19,879.00	20,116.20	11,250.00	8,866.20	8,866.20	087510011003302(Andhra Bank)
13	N.S.B Mahavidyalaya,Navapada,GM	1	2016-17	4,527.05	11,432.08	15,959.13	11,248.00	4,711.13	4,711.13	07340100000792(IOB,Nuapada)
		2(Spl)	2016-17	-	11,248.08	11,248.08	11,248.00	0.08	0.08	073401000001287(IOB,Nuapada)
		2(N)	2016-17	664.56	11,275.00	11,939.56	11,268.93	670.63	670.63	073401000001287(IOB,Nuapada)
		3(Spl)	2016-							073401000004688(IOB,Nuapada)

			17	-	11,248.00	11,248.00	11,248.00	-	-	uapada)	
	3(N)	2016-17	1,135.00	7,629.00	8,764.00	7,568.00	1,196.00	1,196.00	073401000004688(IOB,Nuapada)		
	2(N)	2004-05	2,184.56	2,133.00	4,317.56	3,570.00	747.56	747.56	1287(IOB, Nuapada) Rs.684.56 & Cash Rs.63/-		
	2(N)	2006-07	654.56	3,479.00	4,133.56	3,576.00	557.56	557.56	1287(IOB, Nuapada)		
	2(N)	2011-12	382.56	9,048.00	9,430.56	9,060.00	370.56	370.56	1287(IOB, Nuapada)		
	2(N)	2012-13	370.56	9,068.00	9,438.56	9,190.00	248.56	248.56	1287(IOB, Nuapada)		
	2(N)	2013-14	248.56	7,740.00	7,988.56	7,450.00	538.56	538.56	1287(IOB, Nuapada)		
	2(N)	2014-15	538.56	67.00	605.56	-	605.56	605.56	1287(IOB, Nuapada)		
	2(N)	2015-16	605.65	2,459.00	3,064.65	2,400.00	664.65	664.65	1287(IOB, Nuapada)		
	2(Spl)	2004-05	-	7,500.00	7,500.00	7,500.00	-	-	xx		
	2(Spl)	2006-07	-	7,500.00	7,500.00	7,500.00	-	-	xx		
	2(Spl)	2011-12	-	11,250.00	11,250.00	11,250.00	-	-	xx		
	2(Spl)	2012-13	-	11,250.00	11,250.00	11,250.00	-	-	xx		
	2(Spl)	2013-14	-	11,250.00	11,250.00	11,250.00	-	-	xx	Refunded	
	1(Spl)	2006-07	-	7,500.00	7,500.00	7,500.00	-	-	xx		
	1(Spl)	2011-12	-	11,250.00	11,250.00	11,250.00	-	-	xx		
	1(Spl)	2012-13	-	11,250.00	11,250.00	11,250.00	-	-	xx		
	1(Spl)	2013-14	-	11,250.00	11,250.00	11,250.00	-	-	xx		
	1(N)	2004-05	508.05	3,615.00	4,123.05	3,530.00	593.05	593.05	792(IOB,Nuapada) Rs.590.05+Cash Rs.3/-		
	1(N)	2006-07	603.05	3,493.00	4,096.05	3,576.00	520.05	520.05	792(IOB,Nuapada) Rs.507.05+Cash Rs.13/-		
	1(N)	2011-12	384.05	8,966.00	9,350.05	9,133.00	217.05	217.05	792(IOB,Nuapada)		
	1(N)	2012-13	217.05	9,159.00	9,376.05	9,227.00	149.05	149.05	792(IOB,Nuapada)		
	1(N)	2013-14	149.05	7,789.00	7,938.05	3,790.00	4,148.05	4,148.05	792(IOB,Nuapada)		

		1(N)	2014-15	4,148.05	167.00	4,315.05	-	4,315.05	4,315.05	792(IOB,Nuapada)	
		1(N)	2015-16	4,315.05	2,612.00	6,927.05	2,400.00	4,527.05	4,527.05	792(IOB,Nuapada)	
14	Science College, kankorada	2(Spl)	2015-16	-	22,500.00	22,500.00	22,500.00	-	-	xxx	cash
		3(Spl)	2015-16	-	34,536.00	34,536.00	34,536.00	-	-	xxx	cash
15	Mahamayee Mahila MV, BRM, GM	Gen	2016-17	-	94,714.00	94,714.00	93,603.50	1,110.50	1,110.50	36113499914(SBI,Gandhi Nagar)	
		1(N)	2016-17	2,673.00	148.00	2,821.00	2,200.00	621.00	621.00	13536765331(UGB,Gandhi Nagar)	
		2(N)	2016-17	683.00	11,128.00	11,811.00	11,000.00	811.00	811.00	13536765342(UGB,Gandhi Nagar)	
		3(N)	2016-17	3,591.00	183.00	3,774.00	-	3,774.00	3,774.00	13536789012(UGB,Gandhi Nagar)	
16	College of Nursing, BRM	1	2016-17	6,004.54	31,690.00	37,694.54	14,200.00	23,494.54	23,494.54	10134456536(SBI,Med Coll Campus, BRM)	
		2	2016-17	6,028.00	7,925.00	13,953.00	8,172.00	5,781.00	5,781.00	31078789185(SBI,Med Coll Campus, BRM)	
17	Sri Jagannath Degree Mahavidyalaya, Rambha	1	2016-17	7,449.00	11,399.00	18,848.00	10,769.00	8,079.00	8,079.00	31435380420(SBI Rambha)	
		2	2016-17	3,820.00	9,983.00	13,803.00	7,052.00	6,751.00	6,751.00	31436405887(SBI Rambha)	
		3	2016-17	7,373.00	17,798.00	25,171.00	18,740.00	6,431.00	6,431.00	31436422542(SBI Rambha)	
18	Berhampur City College	1	2016-17	10,055.95	40,910.00	50,965.95	37,892.00	13,073.95	20,787.10	1044299347(SBI, Khodasingh)	Diff Rs.7713.15(Previous Discrepancy Rs 6813.15 & Ch. No 631096 & 631097 Rs 900/- (450+450) issued during 2016-17 which encashed on 7.4.17

19	S.K.C.G(A) College, Parala Khemundi	1	2016-17	1,744.00	-	1,744.00	-	1,744.00	1,744.00	406902010000446(Union Bank Parala Khemundi)	
		2	2016-17	3,901.00	112.00	4,013.00	-	4,013.00	3,138.00	406902010000446(Union Bank Parala Khemundi)	Diff Rs.875/- adjusted on 30.9.18/CB P-90
		4	13-14	-	1,744.00	1,744.00	-	1,744.00	1,744.00	406902010000446(Union Bank Parala Khemundi)	
20	Govt. Science Coll,Chatrapur	1	2016-17	39,564.00	19,739.00	59,303.00	29,000.00	30,303.00	30,303.00	35214823933(SBI, Chatrapur)	
		1	2015-16	3,806.00	35,758.00	39,564.00	-	39,564.00	39,564.00	35214823933(SBI, Chatrapur)	Adv=Rs.29000/- & In Bank Rs 10564/-
21	M.K.C.G Medical Coll, BRM	1	2012-13	500.00	13,913.00	14,413.00	13,900.00	513.00	513.00	31035876045(SBI, MCC Branch)	
		1	2013-14	513.00	3,025.00	3,538.00	3,000.00	538.00	538.00	31035876045(SBI, MCC Branch)	
		1	2011-12	1,118.00	9,532.00	10,650.00	10,150.00	500.00	500.00	31035876045(SBI, MCC Branch)	
22	Aska Science College	3	2016-17	7,821.00	359.00	8,180.00	2,400.00	5,780.00	5,780.00	13532938060(UGB Kotinada,Aska)	
		2	2016-17	5,810.00	231.00	6,041.00	1,200.00	4,841.00	4,841.00	13532938059(UGB Kotinada,Aska)	
		1	2016-17	5,032.30	234.00	5,266.30	1,200.00	4,066.30	4,066.30	13532936108(UGB Kotinada,Aska)	
23	S.B.P Mahavidyalaya,S amantiapalli,GM	1 & 2	2016-17	162.00	7,461.00	7,623.00	7,246.00	377.00	377.00	34303043369(SBI, Patrapur)	
		1(N)	2006-07	4,100.00	2,612.00	6,712.00	6,200.00	512.00	512.00	0288101022001(Canada Bank,Patrapur)	
		1(N)	2007-08	512.00	3,607.00	4,119.00	3,441.00	678.00	678.00	0288101022001(Canada Bank,Patrapur)	
		1(N)	2011-12	1,343.00	9,120.00	10,463.00	4,000.00	6,463.00	6,463.00	0288101022001(Canada Bank,Patrapur)	
		1(Spl)	2007-08	-	7,473.00	7,473.00	7,473.00	-	-	xxx	

		1(N)	2012-13	6,463.00	-	6,463.00	3,000.00	3,463.00	3,463.00	0288101022001(Canada Bank,Patrapur)	
24	T.D.S College, BD Pur, GM	2	2016-17	108.00	8,758.00	8,866.00	8,700.00	166.00	166.00	908010101381(UBI, BD Pur)	
		3	2016-17	101.00	8,743.00	8,844.00	8,712.00	132.00	132.00	908010102354(UBI, BD Pur)	
25	Nabarangapur Womens Degree College	1 & 2	2016-17	6,538.09	8,356.00	14,894.09	2,400.00	12,494.09	12,494.09	11357490973(SBI, Nabarangapur)	
		1 & 2	2014-15	7,818.09	7,807.00	15,625.09	4,410.00	11,215.09	11,215.09	11357490973(SBI, Nabarangapur)	
26	Gopabandhu Anchalik Degree MV	1	2016-17	12,006.00	41,378.00	53,384.00	27,540.00	25,844.00	25,844.00	34806010976(SBI, Kalimela)	
		1	2015-16	-	65,844.00	65,844.00	53,838.00	12,006.00	12,006.00	34806010976(SBI, Kalimela)	
27	Laxmipur College, Koraput	F	2016-17	1,543.00	8,913.00	10,456.00	5,010.00	5,446.00	5,446.00	054501000058315(IOB, Laxmipur)	
		M	2016-17	4,497.00	17,268.00	21,765.00	8,850.93	12,914.07	12,914.07	054501000058145(IOB, Laxmipur),SBI, Laxmipur(33700434670)	
		M	2011-12	2,322.00	9,235.00	11,557.00	6,339.00	5,218.00	5,218.00	054501000058145(IOB, Laxmipur)	Cash Rs.205/-
		M	2012-13	5,218.00	200.00	5,418.00	1,424.00	3,994.00	3,994.00	054501000058145(IOB, Laxmipur)	
		M	2013-14	3,994.00	161.00	4,155.00	-	4,155.00	4,155.00	054501000058145(IOB, Laxmipur)	
		M	2014-15	4,155.00	167.00	4,322.00	-	4,322.00	4,322.00	054501000058145(IOB, Laxmipur)	
		M	2015-16	4,322.00	11,425.00	15,747.00	11,250.00	4,497.00	4,497.00	054501000058145(IOB, Laxmipur)	
		F	2013-14	-	11,209.00	11,209.00	3,310.00	7,899.00	7,899.00	054501000058315(IOB, Laxmipur)	
		F	2014-15	7,899.00	3,690.00	11,589.00	3,371.00	8,218.00	8,218.00	054501000058315(IOB, Laxmipur)	
		F	2015-16	8,218.00	4,190.00	12,408.00	10,865.00	1,543.00	1,543.00	054501000058315(IOB, Laxmipur)	
28	Sri Ram Degree College, Kasinagar, Gajapati	1	2016-17	6,975.00	11,581.00	18,556.00	13,753.50	4,802.50	4,802.50	31590819854(SBI, Kasinagar)	
		2	2016-17	7,326.00	11,434.00	18,760.00	14,176.00	4,584.00	4,584.00	032410011006911(Andhra Bank,Kasinagar)	
		3	2016-17	7,567.00	11,582.00	19,149.00	14,850.00	4,299.00	4,299.00	31590814211(SBI, Kasinagar)	
29	Gandhi Institute of Engineering &	1	2016-17	4,463.00	20,246.00	24,709.00	20,000.00	4,709.00	4,709.00	33370340020(SBI, Gunupur)	

	Technology			0	00	00	0	0			
		2	2016-17	6,512.00	332.00	6,844.00	-	6,844.00	6,844.00	33370337630(SBI, Gunupur)	
30	Gunupur College, Gunupur	1	2016-17	10,002.00	51,548.00	61,550.00	31,100.00	30,450.00	30,450.00	33295428161(SBI, Gunupur)	
		2	2016-17	14,064.00	11,999.00	26,063.00	11,250.00	14,813.00	14,813.00	33295423989(SBI, Gunupur)	
		3	2016-17	6,947.00	11,614.00	18,561.00	11,250.00	7,311.00	7,311.00	35498199280(SBI, Gunupur)	
		2	2015-16	23,785.00	12,179.00	35,964.00	21,900.00	14,064.00	14,064.00	33295423989(SBI, Gunupur)	
		3	2015-16	-	8,850.00	8,850.00	1,903.00	6,947.00	6,947.00	35498199280(SBI, Gunupur)	
		2	2013-14	9,819.00	11,377.00	21,196.00	13,725.00	7,471.00	7,471.00	33295423989(SBI, Gunupur)	
		2	2014-15	7,471.00	29,274.00	36,745.00	12,960.00	23,785.00	23,785.00	33295423989(SBI, Gunupur)	
31	Adibasi College, Baliguda, Kandhamala	1(Spl)	2016-17	-	11,250.00	11,250.00	11,250.00	-	-	xx	
		2(Spl)	2016-17	0.55	11,250.00	11,250.55	11,250.00	0.55	0.55	11717460930(SBI, Baliguda)	
		1(N)	2016-17	-	600.00	600.00	600.00	-	-	xx	
		2(N)	20106-17	6.00	600.00	606.00	600.00	6.00	6.00	xx	cash
32	Rusikulya Degree College, Sorada, Ganjam	1(N)	2016-17	933.00	5,991.00	6,924.00	2,400.00	4,524.00	4,524.00	31997745608(SBI Sorada)	
		2(N)	2016-17	943.00	5,991.00	6,934.00	2,400.00	4,534.00	4,534.00	31997744864(SBI Sorada)	
33	Hill Top College, Mohana, Gajapati	2(F)	2016-17	1,880.00	20,607.00	22,487.00	12,896.00	9,591.00	9,591.00	31046333811(SBI, Mohana)	
		1(M)	2016-17	575.00	18,732.00	19,307.00	10,835.00	8,472.00	8,472.00	31081339265(SBI, Mohana)	
34	Science College, Hinjilicut	1	2016-17	4,675.00	26,809.00	31,484.00	3,444.00	28,040.00	28,040.00	30502663352(SBI, Hinjilicut)	
		1	2015-16	6,132.00	2,971.00	9,103.00	4,428.00	4,675.00	4,675.00	30502663352(SBI, Hinjilicut)	
		2	2016-17	7,126.00	367.00	7,493.00	-	7,493.00	7,493.00	30502668769(SBI, Hinjilicut)	
		2	2015-16	9,519.00	367.00	9,886.00	2,760.00	7,126.00	7,126.00	30502668769(SBI, Hinjilicut)	
		3	2016-17	5,828.00	300.00	6,128.00	-	6,128.00	6,128.00	30502669773(SBI, Hinjilicut)	
		3	2015-							30502669773(SBI,	

			16	7,749.00	1,407.00	9,156.00	3,328.00	5,828.00	5,828.00	Hinjilicut)	
35	Women's College,Jeypore, Koraput	1	2016-17	-	20,100.00	20,100.00	12,450.00	7,650.00	7,491.00	36086197794(SBI,Jeypore)	Diff Rs.159/-(BC 276-Intt 117)
		2	2016-17	-	20,100.00	20,100.00	-	20,100.00	7,663.50	36077384752(SBI,Jeypore)	Diff Rs.12436.50[- Adv. Paid+Intt 117/- & -MCC Issue-103.50]
36	Muniguda College, Rayagada	2	2016-17	4,883.06	295.00	5,178.06	-	5,178.06	5,178.06	11674135010(SBI Muniguda)	
		2	2015-16	2,260.06	11,023.00	13,283.06	8,400.00	4,883.06	4,883.06	11674135010(SBI Muniguda)	
		2	1999-2000	157.00	3,299.00	3,456.00	2,700.00	756.00	756.00	4667(SBI,Muniguda)	
37	Darwin Memorial Degree College,Kudumuguma,Malkanagiri	1	2016-17	5,625.00	25,130.00	30,755.00	4,800.00	25,955.00	25,955.00	34449447990(SBI,Khairapur,Malakanagiri)	
38	Saheed Laxman Nayak Degree MV,Baipariguda, Koraput	1	2016-17	764.00	16,064.00	16,828.00	16,050.00	778.00	544.00	046801000009792(IOB,Baipariguda)	Bank=Rs.544/- Cash=Rs.234/-
39	Jeeban Jyoti MV,Raikia,Kandhamal	1	2013-14	551.00	45,136.00	45,687.00	44,981.00	706.00	706.00	32066305501(SBI Raikia)	
		1	2014-15	706.00	51,283.00	51,989.00	51,144.00	845.00	845.00	32066305501(SBI Raikia)	
		1	2016-17	1,824.00	22,120.00	23,944.00	23,350.00	594.00	594.00	32066305501(SBI Raikia)	
		2	2013-14	519.00	11,327.00	11,846.00	11,219.00	627.00	627.00	32066307676(SBI Raikia)	
		2	2014-15	627.00	22,591.00	23,218.00	22,410.00	808.00	808.00	32066307676(SBI Raikia)	
		2	2016-17	1,750.00	12,519.00	14,269.00	13,750.00	519.00	519.00	32066307676(SBI Raikia)	
40	S.K.C.G(A) College, Parala Khemundi	2	2016-17	3,901.00	112.00	4,013.00	-	4,013.00	4,013.00	406902010000446(Union Bank Parala Khemundi)Rs.3138/-	Cash Rs.2619/-
		1	2016-17	1,744.00	-	1,744.00	-	1,744.00	1,744.00		

			0		0		0		
	4	2013-14	1,744.00	-	1,744.00	-	1,744.00	1,744.00	Converted Unit 1
			0		0		0		

16.3 - STUDENTS STRENGTH IN DIFFERENT DEPARTMENTS DURING 2016-17-

As per information supplied by the P.G. Council chairman of B.U the following student strength of different department for the year 2016-17 given below:-

Student strength of difference department for the year 2016-17:-

Sl.No	Name of the Deptt	Sanction strength Part-1	Student admitted Strength Part -1
1	Botany	40	42
2	Business Admistration	40	37
3	Chemisty	38	38
4	Commerce	50	51
5	Computer Science	30	28
6	Economics	38	36
7	Electronic Science	26	20
8	English	30	30
9	History	38	38
10	DTIM (Diploma Course)	12	4
11	Home Science	24	9
12	IR & PM	42	41
13	J & MC	24	21

14	LAW	24	20
15	Linguistics	8	4
16	DLR (Diploma Course)	12	1
17	Marine Science	24	21
18	Mathmatics	34	34
19	Odia	32	32
20	Physics	38	33
21	Poltical Science	38	39
22	Zoology	30	30
	Total	672	609+LE5

Student strength of difference department for the year 2016-17:-

Sl.No	Name of the Deptt	Student admitted strength Part-II
1	English	25
2	Political Science	36
3	J & MC	34
4	MSW(SFC)	6
5	MBA(Business(Admn)	37
6	Commerce	47
7	MFC(SFC)	18
8	M.Pharma(Pharcy (SFC)	16

9	Biotechnology(SFC)	8
10	MCA 2nd Semestar	25
11	MCA 3rd Semestar	34
12	M.Tech Computer Science (SFC)	5
13	LLM(Law)	23
14	Botany	38
15	IR &PM	34
16	Chemistry	37
17	Economics	35
18	Physics	36
19	Geo-Physics(SFC)	0
20	M.Sc.Electronic Science	25
21	Histry	37
22	Marine Schience	20
23	Liguistics	4
24	Zoology	30
25	M.Tech Electronic Science (SFC)	11
26	Mathmatics	31
27	Home Science	20
28	Odia	32
	Total	704

16.4 - Staff position of the University along with different Departments-

The information supplied by the Berhampur University the following staff position along with different Departments are furnished below.

Non Teaching Staff

Group-A		Sanction strength	Man in position
1	Vice Chancellor	1	1
2	Register	1	1
3	Controller of Finance	1	1
4	Controller of Examination	1	0
5	Deputy Register	1	1
6	Development officer	1	1
7	Librarian	1	0
8	Maintenance Engineer (Sr.)	1	0
9	Syatem Engineer	1	1
	Total	9	6
Group-B			
10	Asst. Register	2	0
11	Assistant controller of exams	1	0
12	Bugdet-cum-Accounts officer	1	1
13	Students welfare officer	1	0
14	Secretary to VC	1	1
15	Research offdicer(WSRC)	1	0
16	Security Officer	1	0
17	Section Offsicer Level-1	8	5
18	Office Superintendent	2	2
19	Assistant Librarian	4	2
20	Assistant Engineer	1	0
21	Research Assistant	4	0
22	Micro Analyst	1	1
23	Maintanence Engineer Jr.	1	1
24	Programmer/Tech.Asst.	4	4
25	Curator	1	1
26	Field Asst.	1	1
27	Senior Coach	1	0
28	Physical Education Officer	1	1
29	Technical Asst.	1	1
30	Section Officer Level-II	17	17

31	Personal Asst.	2	2
32	Type Superintendent Level-1	1	1
33	Junior Engineer(Civil)	1	0
34	Junior Engineer (P.H.D)	1	1
35	Junior Engineer Electrical	1	1
36	Senior Asst.	80	63
37	Auditor	4	2
38	Type Superintendent Level-II	3	3
39	Senior Stenographer	6	3
40	Professional Asst.	3	3
41	Demonstrator	18	7
42	Store Keeper	5	4
43	Lab.Asst.Cum. Storekeeper	0	0
44	Monitor (PABX)	1	0
45	Asst.Archivist	1	0
46	Coach	1	1
47	Artist-cum-photo Grapher	1	0
48	Computer Operator	2	2
49	Head Master(UHSS)	1	0
50	Asst.Teacher(UHSS)	4	4
51	Classical Teacher(UHSS)	1	1
52	Hindi Teacher(UHSS)	1	0
	Total	193	136
Group-C			
53	Grade-I Electrician	1	1
54	Senior Typist	9	9
55	Senior Grade Diarist	5	4
56	Telephone Operator	2	2
57	Junior Stenographer	0	0
58	Key punch Operator	2	2
59	Glass Blower	1	0
60	Mechanics	2	1
61	P.E.T(UHSS)	1	0
62	Grade-II Electrician	1	0
63	Pump Driver -cum-Mechanic	1	0
64	Plumber Mistry	1	1
65	Professional Asst.	5	4
66	Driver(H.V)	6	0
67	Mason	1	0
68	Electrical Wireman	1	0

69	Junior Reader	2	2
70	Junior Asst.	36	6
71	Junior Grade Diarist	5	5
72	Junior Typist	12	9
73	Driver(L.V)	5	0
74	Copyist	1	1
75	Caretaker	1	1
76	Wireman	3	2
77	Pump Driver -cum-Mechanic	4	4
78	Khansama	1	0
79	Bimder	1	0
80	Carpainter	1	1
81	Library Attender	8	7
82	Labrotorhy Attendant	23	18
	Total	142	80
	Lingraj Law College,Berhampur		
Group-B			
83	Asst.Librarian	1	0
84	Section Officer	1	1
85	Senior Asst.	4	2
	Total	6	3
Group-C	Lingraj Law College,Berhampu		
86	Junior Asst.	2	2
87	Typist	1	1
88	P.E.T	1	1
89	Treasury Sarkar	1	1
90	Library Attendent	1	1
	Total	6	6
Group-D	Lingraj Law College,Berhampur		
91	Daftery	1	0
92	Peon	4	3
93	Watcher	2	1
94	Sweeper-cum-Scavenger	1	0
	Total	7	4
Group-D			
95	Matron	1	1
96	Daftery	4	1
97	Fuse call Attendent	1	0
98	Animal House Keeper	1	1
99	Gas and Water Man	1	0
100	Gardener	7	6

101	Speciman Collector	2	1
102	Zamadar	1	1
103	Attender	16	3
104	Bearer	1	0
105	Science Attender	1	1
106	Helper	15	11
107	Cleaner	2	1
108	Peon	58	49
109	Chowkidar	41	35
110	Sweeper	20	17
	Total	172	128
	Grand Total	535	363

Teaching Staff

Si No	Name of the Department	Sanction Strength			Total	Man in Position			Total
		Professor	Reader	Lecturer		Professor	Reader	Lecturer	
1	Botany	0	2	5	7	0	0	5	5
2	Business Administration	1	5	6	12	0	3	4	7
3	Chemistry	1	2	3	6	0	1	2	3
4	Commerece	1	3	6	10	0	0	4	4
5	Computer Science (3yrs course)	1	3	5	9	1	1	4	6
6	Economics	1	2	4	7	1	1	3	5
7	Electronics Science	1	2	3	6	1	1	2	4
8	English	1	2	4	7	0	2	3	5
9	History	1	3	5	9	1	1	3	5
10	Home Science	0	2	3	5	0	2	3	5
11	IR&PM	1	2	4	7	1	0	3	4
12	J & MC	1	1	4	6	0	0	0	0
13	Law	0	2	3	5	0	1	1	2
14	Linguistics	0	1	3	4	0	0	3	3
15	Mathematics	1	1	5	7	0	0	3	3
16	Marfrine Sciences(i) Oceanpgraphy	1	1	3	5	0	0	2	2
17	(ii)Marine Biology	1	1	2	4	0	0	2	2
18	Odia	1	2	4	7	1	1	3	5
19	Physics	1	2	5	8	1	1	4	6
20	Political Science	1	2	4	7	0	0	2	2
21	Zooglogy	1	2	6	9	1	1	4	6

22	WSRC	0	0	1	1	0	0	1	1
23	Lingaraj Law College Berhampur	1	2	4	7	0	1	1	2
24	F.W.I.(IRPM)	0	0	1	1	0	0	0	0
	Total	18	45	93	156	8	17	62	87

16.5 -

NIL

16.6 -

Lingaraj Law College (LLB Unit):-

The management of Lingaraj Law College was taken up by the Berhampur University on 1st July 1980 as per the provisions laid down Under Section –C of the Odisha University Act 1996 and Syndicate Resolution No.5/dtd.16.01.1980 of Berhampur University. The college imparts two types of Professional degrees, LLB and LLM having separate accounts for each stream.

Financial Position-

The financial position of LLB unit for the year 2016-17 is furnished below.

Opening balance as on 01.04.16 as per Audit	27,49,059.31
Receipt during 2016-17	23,24,600.00
Total	50,73,659.31
Expenditure during 2016-17	22,01,022.83
Closing balance as on 31.03.17 as per Audit	28,72,636.48
Closing balance as on 31.03.17 as per cash book	29,13,252.48
Difference	-40,616.00

Details of closing balance of the cash book-

Cash in hand = 1,118.00

Bank = 29,12,134.00

Total =29,13,252.48

Reconciliation between closing balance of Audit and cash book	
Closing balance as on 31.03.17 as per Audit	28,72,636.48
Closing balance as on 31.03.17 as per cash book	29,13,252.48
Difference	-40,616.00

1 Closing balance as per Audit as on 31.03.17	Rs.28,72,636.48
2 Add: Preevious descripancy described vide AR No.299647/AR/2017-18(+67266-25700 -1000+50)	Rs. 40,616.00
3.Closing balance as per Cash book as on 31.03.17	Rs .29,13,252.48

Details of Receipts for the year 2016-17		
Sl.no.	Head of account	Amount
1	Admission Fee	9,59,655.00
2	Examination Fee	9,38,445.00
3	Registration & Recognition fee	402.00
4	TC Fee & IC fee	3,210.00
5	CC fee	385.00
6	migration Late fee	6,746.00
7	Infrastructure for contact classes	70,510.00
8	DEC exam	48,230.00
9	Share of Union, Athletic and Cultural association	15,000.00
10	Telephone Charges	8,555.00
11	From Univsty for Lingaraj samarah	10,000.00
12	Electric charges	67,771.00
13	Xerox Charges	1,885.00
14	Tender Notice Drafts	3,000.00
15	Telephone excess refund	110.00
16	Audit Recovery	62.00
17	RTI form fee	124.00
18	Bank Interest	1,90,510.00

	Total	23,24,600.00	
Details of Receipts for the year 2016-17			
Sl.no.	Head of account	Amount	
1	Admission Fee	9,59,655.00	
2	Examination Fee	9,38,445.00	
3	Registration & Recognition fee	402.00	
4	TC Fee & IC fee	3,210.00	
5	CC fee	385.00	
6	migration Late fee	6,746.00	
7	Infrastructure for contact classes	70,510.00	
8	DEC exam	48,230.00	
9	Share of Union, Athletic and Cultural association	15,000.00	
10	Telephone Charges	8,555.00	
11	From Univsty for Lingaraj samarah	10,000.00	
12	Electric charges	67,771.00	
13	Xerox Charges	1,885.00	
14	Tender Notice Drafts	3,000.00	
15	Telephone excess refund	110.00	
16	Audit Recovery	62.00	
17	RTI form fee	124.00	
18	Bank Interest	1,90,510.00	
	Total	23,24,600.00	

A/C No-10859097670, SBI, Berhampur

OB as on 01.04.16=36,22,295.10

CB as on 31.03.17=29,12,134.48

Reconciliation between closing balance of bank pass book and bank position shown in cash book-(POM-)

1 Closing balance as per cash book as on 31.03.17 Rs.29,12,134.48

2 Add: Difference amount of opening balance

Opening balance as per pass book = Rs.36,22,295.10

Opening balance as per cash book = Rs.27,89,557.31

Difference = Rs.8,32,737.79 (+) Rs.8,32,737.79

3 Deduct :Cheques issued during 2015-16 but encashed during

2016-17

<u>Ch. No/Dt</u>	<u>Amount</u>	<u>Dt of encashment</u>
763493/5.2.16	200.00	26.4.16
763506/8.3.16	384795.00	20.5.16
763513/17.3.16	6265.00	20.5.16
763515/28.3.16	1643.00	2.4.16
763516/31.3.16	4990.00	29.4.16
763517/31.3.16	900.00	29.4.16
763518/31.3.16	<u>19050.00</u>	28.4.16
	418003.00	(-) Rs.4,18,003.00

4.Add :Cheques issued during 2016-17 but not encashed during

2016-17 i.e. by Dt.31.03.2017

<u>No/Dt</u>	<u>Amount</u>	<u>Dt of encashment</u>
135376/31.03.17	6065.00	4.5.17
135377/31.03.17	502592.00	18.4.17
135375/31.03.17	13400.00	3.5.17
135371/24.03.17	435240.00	
763365/26.10.16	48000.00	
135352/24.01.17	<u>7063.00</u>	
	1012360.00	(+) Rs.10.12,360.00

5.Deduct:Bank charges not taken to the cash book

{21x57.50 +10.90= Rs1218.40 during 2016-17} (-) Rs.1218.40

6.Discrepancy shown in previous audit not settled

a)Deduct :Bank charges not taken to the cash book (-) Rs.2395.00

b) Add :Deposit of Rs.20.00 on 31.3.16 of the pass book not found in the cash book (+) Rs.20.00

c) Deduct difference amount of Rs.100.00 as Rs.11800.00 is

taken to the cash book towards processing fee vide vr

no-103/dtd.30.7.15 (page-55) against the actual amount of

Rs.11700.00 of the pass book. (-) Rs.100.00

d)Add :An amount of Rs.1000.00 as closing balance of the cash

book on dt.23.6.15 (page-25) is written as Rs.2421908.31

instead of Rs.2422908.31. (+)Rs. 1000.00

7. Closing balance as per pass book as on 31.03.17 Rs.43,36,385.67

16.7 -

Advance position of LLB unit of Lingaraj Law College is given below.

Advance outstanding as on 01.04.16	2,22,581.00
Advance paid during 2016-17	74,409.00
Total	2,96,990.00
Advance adjusted during 2016-17	50,634.00
Advance outstanding as on 31.03.17	2,46,356.00

Year-wise break up of outstanding of advance as on 31.03.17-

Year	Amount
2005-06	23,560.00
2006-07	62,450.00
2007-08	26,830.00
2008-09	50,991.00
2009-10	55,000.00
2010-11	0.00
2011-12	330.00
2012-13	0.00
2013-14	0.00
2014-15	1,720.00
2015-16	0.00
2016-17	25,475.00
Total	2,46,356.00

Out of the outstanding advances a sum of Rs .1720.00 for the year 2014-15 adjusted which is verified. The details of adjustment is furnished below :

MR No/Date	Amount	Remarks
11060/12.04.2018	20.00	
011985/12.03.2019	1700.00	

Details of outstanding of advance paid during the year 2016-17-

Vr. No/dt	Particulars	To whom paid	Advance amount	Remarks	
294/31.1.17	Saraswati Puja	Dr. P.V. Srinivas	10,475.00		
337/31.3.17	Utkal Diwas	Sri S.K. Panda	2,500.00		
338/31.3.17	Campus Cleaning	Sri S.K. Patro	4,500.00		
338/31.3.18	Table Repair	Sri S.K. Patro	4,000.00		
338/31.3.19	Fan Repairing	Sri S.K. Patro	4,000.00		
		Total	25,475.00		

Advance outstanding for more than one year-

An amount of **Rs. Nil** is outstanding advance for more than one year till 31.3.17.

As per Govt. of Odisha Finance Deptt. G.O. No.2221/dtd.08.03.2002 & DLFA L. No.15179/dtd.28.09.13, the outstanding advance for more than one year is to be surchargeable.

Hence, outstanding advance of Rs. Nil for 2015-16 is to be surchargeable in the current Audit Report.

Responsible Person for this paragraph

Sl.no.	Name	Designation	Address	Amount(In Rs:)
		NIL		

16.8 - Advance position of Lingaraj Law College LLB unit not mentioned in the cash book-POM-----

Maintenance of advance ledger as well as showing of advance position in the cash book-In course of audit it is seen that the advance position of Lingaraj Law College(LLB unit) is not shown in details in closing balance of the cash book. The outstanding advance against the advance holder could not be ascertained due to non-maintenance of advance ledger. Due to this practice, the funds given as advance could not be tracked properly which may lead to loss/misutilization of University/College fund. Hence, it is advised to take adequate care for proper maintenance of said records.

16.9 -

The LLM course was introduced in the college from academic session 1994-95 under self-financing scheme and is continuing till date. The university has no financial responsibility for the course.

Financial Position-

The financial position of LLM unit for the year 2016-17 is furnished below.

Opening balance as on 01.04.16 as per Audit	26,77,480.50
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Receipt during 2016-17	6,01,897.00
Total	32,79,377.50
Expenditure during 2016-17	3,41,006.00
Closing balance as on 31.03.17 as per Audit	29,38,371.50
Closing balance as on 31.03.17 as per cash book	28,83,305.50
Difference	55,066.00

Details of closing balance of the cash book-

Cash in hand =Rs. 584.00

Bank =Rs.28,82,721.50

Total =Rs.28,83,305.50

Details of receipt during the year 2016-17

Sl.no.	Head of account	Amount
1	Centre charge	
2	Exam fee	1,16,815.00
3	TC/IC fee	1,200.00
4	Admission fee(Part I)	1,88,804.00
5	Admission fee(Part II)	1,52,300.00
6	Processing-cum-application form fee	17,400.00
7	Conduct certificate fee	120.00
8	Seminar Fee	6,000.00
9	Misc	2,854.00
10	Interest	1,16,404.00
	Total	6,01,897.00

Details of expenditure during the year 2016-17

Sl.no.	Head of account	Amount
1	Exam fee to CoF a/c	1,11,945.00
2	Course fee to CoF a/c	1,22,316.00
3	Advertisement charges	16,973.00
4	Remuneration to Co-ordinator	14,100.00
5	Remuneration to Non-teaching staff	15,500.00

6	Remuneration to Guest faculty	40,980.00
7	Centre contingency	8,390.00
8	Other fee	804.00
9	Identity card fee	512.00
10	Postage	2,908.00
11	Bank Charges	578.00
12	Seminar Fee	6,000.00
	Total	3,41,006.00

Reconciliation between closing balance of Audit and cash book-

1	Closing balance as per Audit as on 31.03.17	?	29,38,371.50
2	Deduct amount of Rs.300.00 as per A/R no-44843/2014-15 for the year 2013-14	(-)	300.00
3	Deduct an amount of Rs.54766.00 credited towards interest on 05.03.16 but not taken to the cash book till 31.3.16	(-)	54766.00
4	Closing balance as per cash book as on 31.03.17	?	28,83,305.50

A/C No-008510011014445, Andhra bank, Courtpeta

OB as on 01.04.16=Rs.27,40,642.50

CB as on 31.03.17=Rs.28,82,721.50

Reconciliation between closing balance of bank pass book and bank position of cash book :

1:	Closing balance of bank position as per cashbook as on 31.03.17	Rs.28,82,721.50
2:	Add difference amount of opening balance on 01.04.15	
	Opening balance as per pass book =	2387932.50
	Opening balance as per cash book =	2387092.50
	Difference =	840.00 (+) Rs.840.00
3:	Add an amount of Rs.54766.00 credited towards interest on 05.03.16 but not taken to the cash book till 31.3.16/till date	(+)Rs.54,766.00
4:	Add an amount of Rs.64000.00 vide ch. No-273732/7.12.15 issued but not encashed till 31.3.16/till date	(+) Rs.64,000.00
5:	Deduct an amount of Rs.1206.00 received towards the cancellation of cheque no.273730/16.1.15 on 14.1.16	(-) Rs. 1,206.00
6:	Closing balance as per pass book as on 31.03.17	Rs.30,01,121.50

16.10 - University High School-

The University High School was upgraded to Higher Secondary School during the academic year 1993-94. The accounts of High School and Higher Secondary School are being maintained separately.

Financial Position

The financial position of University High School for the year 2016-17 is furnished below.

Opening balance as on 01.04.16 as per audit	402809.13	
Receipt during 2016-17	207945.00	
Total	610754.13	
Expenditure during 2016-17	50166.00	
Closing balance as on 31.03.17 as per Audit	560588.13	
Closing balance as on 31.03.17 as per Caah book	560588.13	
Difference	0.00	

A/C No.10941793255, SBI Bhanjabihar

OB as on 01.04.16 =	402809.13
CB as on 31.03.17 =	560588.13

Details of Receipt and Expenditure figure of High School

During the period of 2016-17, on subsidiary cash book is maintained. Hence financial position of subsidiary cash book is worked out basing on the details of head wise receipt and expenditure.

SI No	Head of A/C	OB as per Audit	Receipt	Total	Expenditure	CB as per Audit
1	Tution Fees	3531.75	3525.75	7057.50	0.00	7057.50
2	Library	34173.87	3315.00	37488.87	0.00	37488.87
3	Magazine	44371.75	3536.00	47907.75	0.00	47907.75
4	Laboratory	34452.00	2210.00	36662.00	2210.00	34452.00
5	Scout	18150.10	773.50	18923.60	0.00	18923.60
6	Junior Red Cross	10448.00	663.00	11111.00	0.00	11111.00
7	Medical Fees	14146.00	442.00	14588.00	0.00	14588.00
8	SUPW	8961.00	0.00	8961.00	0.00	8961.00
9	Cultural Fees	30470.04	13260.00	43730.04	13260.00	30470.04
10	Games	14196.46	4420.00	18616.46	4420.00	14196.46
11	Miscellaneous	12721.50	126213.75	138935.25	20174.00	118761.25
12	Examination Fees	23915.85	6630.00	30545.85	6630.00	23915.85
13	Unclassified	53763.81	0.00	53763.81	0.00	53763.81
	Total	303302.13	164989.00	468291.13	46694.00	421597.13
14	SC/ST Scholarships	6750.00	4380.00	11130.00	3300.00	7830.00

15	B S E	5737.00	15810.00	21547.00	0.00	21547.00
16	Bank Interest	87020.00	22766.00	109786.00	172.00	109614.00
	Total	99507.00	42956.00	142463.00	3472.00	138991.00
	Grand Total	402809.13	207945.00	610754.13	50166.00	560588.13

16.11 - University Higher Secondary School-

Financial Position:

The financial position of University Higher Secondary School for the year 2016-17 is furnished below.

Opening balance as on 01.04.16 as per audit	138106.16
Receipt during 2016-17	2301662.00
Total	2439768.16
Expenditure during 2016-17	2209617.74
Closing balance as on 31.03.17 as per Audit	23015042.00
Closing balance as on 31.03.17 as per Caah book	230150.42
Difference	0.00

A/C No.10941793448, SBI Bhanjabihar

OB as on 01.04.16 =138106.16	
CB as on 31.03.17 =230150.42	

Details of Receipt and Expenditure figure of Higher Secondary School

During the period of 2016-17, on subsidiary cash book is maintained .Hence financial position of subsidiary cash book is worked out basing on the details of head wise receipt and expenditure.

SI No	Head of A/C	OB as per Audit	Receipt	Total	Expenditure	CB as per Audit
1	Abstract of attendance and identy card	0.55	19820.00	19820.55	19820.00	0.55
2	Athletic fee	8000.65	22000.00	30000.65	22000.00	8000.65
3	Exmination fee	0.00	42000.00	42000.00	42000.00	0.00
4	Annual day clebration	0.00	43000.00	43000.00	43000.00	0.00
5	Calender	0.15	0.00	0.15	0.00	0.15
6	Cultural fee	0.00	28900.00	28900.00	26400.00	2500.00
7	J.R.C	0.80	4400.00	4400.80	4400.00	0.80
8	Library	0.15	22000.00	22000.15	22000.00	0.15
9	Laboratory	0.20	30935.00	30935.20	30935.00	0.20

10	Medical	0.15	4400.00	4400.15	4400.00	0.15
11	Magazine/MR cum Index fee	0.25	0.00	0.25	0.00	0.25
12	Time Table	0.10	2200.00	2200.10	2200.00	0.10
13	NSS	0.10	2200.00	2200.10	2200.00	0.10
14	Science society	0.95	870.00	870.95	870.00	0.95
15	TW Fund	0.90	2200.00	2200.90	2200.00	0.90
16	Maintenance of furniture	0.35	22000.00	22000.35	22000.00	0.35
17	Science caution money	13300.35	10000.00	23300.35	11100.00	12200.35
18	Library caution Money	23050.10	11100.00	34150.10	700.00	33450.10
19	Academic fee	0.70	1595000.00	1595000.70	1580000.00	15000.70
20	Miscellaneous fee	54738.85	63151.00	117889.85	42680.00	75209.85
21	Tution fee	0.00	97920.00	97920.00	97920.00	0.00
22	Council and syllabus fee	4090.50	111120.00	115210.50	111733.74	3476.76
23	I.T.fee	0.00	147196.00	147196.00	101809.00	45387.00
24	Council exam.fee	0.00	0.00	0.00	0.00	0.00
25	Admission/Re-admission fee	0.00	19250.00	19250.00	19250.00	0.00
26	Unclassified	34920.36	0.00	34920.36	0.00	34920.36
	Total	138106.16	2301662.00	2439768.16	2209617.74	230150.42

16.12 - Post- Graduate Central Office-
PG Central Office:-

The P.G Central Office is functioning under the overall control of the post graduate council.

The PG Central Office consists of the following departments. The detailed student's strength of these departments during the year 2015-16 is given below. This information is provided by the PG central Office.

SI No.	Name of the Department	Students strength	
		Part-I	Part-II
1	History	38	37
2	Odia	32	32
3	English	30	25
4	Linguistics	4	4
5	IR & PM	41	34
6	J & MC	21	19
7	Political Science	39	36
8	Botany	42	38
9	Zoology	30	30
10	Physics	33	36
11	Chemistry	38	37
12	Commerce	51	47
13	Economics	36	35

14	MBA	17	37
15	MCA	9	25
16	Mathematics	34	31
17	Marine Science	21	20
18	Electronics Science	20	25
19	Law	20	23
20	Home Science	9	20
21	DRL (Diploma)	1	0
22	DTI (Diploma)	4	0
23	Geo-Physics (S.F)		0
24	Bio-technology (S.F.)		8
25	MFC- MBA (FM)	17	18
26	M.Pharma	26	16
27	M.Tech. EIS (S.F)	2	11
28	Computer Science (M.tech)	28	5
29	PGDBM (S.F)		0
30	MSW (S.F)		6
	Total	623	655

Financial Position:

An abstract financial position of PGC cash book of B.U for the year 2016-17 is furnished below.

Opening balance (as on 1.04.16)	1536467.00
Receipt during the year 2016-17	4292700.00
Total	5827367.00
Expenditure during the year 2016-17	4725302.00
Closing balance as on 31.3.2017(Audit-wise)	1102065.00
Closing balance as on 31.3.2017(Cash book-wise)	1102065.00
Difference	0.00

Head-wise receipt & expenditure of PG Central Office during the year 2016-17

Receipt				Expenditure			
Sino	Head of account	Date of receipt	Amount	Remarks	Sino	Head of account	Amount
1	From COF	8.4.16	15100		1	Advertisement charges/quotation fees	97254
		31.5.16	2000000		2	Remuneration of OIC	6000
		22.12.16	2000000		3	Advocate fees	600
		30.1.17	134000		4	I.T.return	59375
		2.3.17	93375		5	Bus hire charges	2853209
2	Refund of unutilised amount	10.3.17	20000		6	Sports/Athletics	2100

3	Infrastructure charges	22.11.16	10020	7	Advance	524110
		4.1.17	2310	8	Remuneration for menials/for ADD-ON Courses	18000
4	Others	5.10.16	5000	9	Cultural fees	1000000
		5.10.16	7840	10	Misc.expenditure	164654
		29.11.16	55			
		24.1.17	5000			
	Total		4292700		Total	4725302

Reconciliation between PGC cash book and Bank pass book as on 24.03.17:-

1.Closing balance as on 24.03.17 as per cash book						1102065.00	
2.Deposit in Bank Pass book not taken to cash book till 31.03.17						(+)	8404.00
(a)	Cash depoist in Bank on dt. 19.4.16	5000					
(b)	Cash depoist in Bank on dt. 7.2.17	1094					
(C)	Interest on 04.01..17 credit	2310					
Total		8404					
3.Cheque deposited in cash book but not credited in bank pass book						(-)	2310.00
	Chq.No.,023076/25.11.16=2310						
4. less Amount debited from bank the year 2016-17						(+)	2234.00
	As per cash book cheq.no. 119378/30.7.16	109500					
	As per pass book cheq.no.119378/1.8.16	-107266					
	Less	2234					
5.Debited from bank pass book not reflected in cash book						(-)	861.50
	26.5.16 MCC issue	229					
	12.3.17 A/Cs keeping fees	632.5					
		861.50					
6.Add Previous year discrepancy						(-)	193461.95
Closing balance as on 24.03.17 as per bank pass book(SBI,Bhanjabihar-10941791065)						916069.55	

16.13 - Details of advance position of PGC for the year 2016-17 of B.U.
Details of advance position of PGC for the year 2016-17 of B.U.
Year wise break up of advanc:-

Year	Advance outstanding as 1.4.16	Advance paid during the year 2016-17	Total	Advance adjusted during gthe year 2016-17	Outstanding advance as on 31.3.17
2010-11	92208	0	92208		92208
2011-12	468270	0	468270		468270
2012-13	23000	0	23000		23000
2013-14	0	0	0		0
2014-15	354090		354090		354090
2015-16	1169550		1169550		1169550
2016-17	0	524110	524110	109002	415108
Total	2107118	524110	2631228	109002	2522226
Total advance adjusted during the year 2016-17				109002	0
Total outstanding advance as on 24.3.17					252222

Advance paid during 2016-17 of PGC:-

It would be seen that the advance ledger in PG Central Office is not maintained properly. The position of outstanding advance is not maintained in the ash book. The advance cum payment register only shows the advance paid to the person for a particular year. The advances adjusted in ledger are not reflected in cash book. There is no detailed information regarding adjustment of advance of previous years. So the outstanding advance against the advance holder could not be ascertained due to non-proper maintenance of advance ledger.

SI no	Adv.Vr.no/Dt	Amount	Pupose	Name of Advance Holder
1	4/2.5.16	81000	Expenses for Guest contract,local haspitality & Annual function with frand farewell 5/2016	Sri Pramod kumar senapati com P-II & Seretary SUBU.
	Total	81000		
2	13/1.7.16	8000	Misc.expenditure of students common for session 2015-16	Rabi Charan Mishra,PEO.
	26/28.9.16	13510	Preparation with participation P.G.teams in Inter College Badminton & Tabule Tennis Turnament 2016-17	Rabi Charan Mishra,PEO.
	29/27.10.16	21930	Preparation with participation P.G,Teams in Inter college Volly Ball (M) Basket Ball (W),Boxing(Men) & Women)Tournament session 16-17	Rabi Charan Mishra,PEO.
	Total	43440		
3	18/11.8.16	4000	Expenses for celebration of 70th Independence Day of P.G.Central Office	Manoj Kumar Tripathy,S.A.PGCO
	44/2.2.17	4000	Celebrating the 68th Republic Day in the premises of P.G.central office	Manoj Kumar Tripathy,S.A.PGCO

	Total	8000		
4	21/1.9.16	40000	Expenditure for celebration of Ganesh Puja 5.9.16 premises of students & Home session 16-17	Sri J.Srinivas, Deptt. of J&MC (P-II)
	Total	40000		
5	25/28.9.16	20000	Conduct election of BUSU sister Associations for session 2016-17	Sri Ganesh Charan Sahu, Sr. Typist, PGCO
	Total	20000		
6	30/31.10.16	23850	Preparation & participation of P.G. Team in Inter college Basket Ball(M), Cricket (M) Tournament organised by sports council 16-17	Padmasen Mahanandia Deptt. of Com. (P-II) & Secy. P.G. Athletic
	Total	23850		
7	36/28.12.16	6400	Preparation & participation of P.G. Team in Inter college Athletic (M&W) meet organised by sports Council	Sri Lingraj Behera Deptt. of Chemistry (P-II) & Asst. Secy. P.G. Athletic
	46/3.2.17	23000	Preparation of inter departmental cricket (M) & Badminton (M & W) tournament to be held 3.2.17 to 7.2.17 play ground B.U	Sri Lingraj Behera Deptt. of Chemistry (P-II) & Asst. Secy. P.G. Athletic
	47/8.2.17	114270	Preparation and conduct 45th Annual Athletic meet 16-17 to be held 10.2.17 at University Ground	Sri Lingraj Behera Deptt. of Chemistry (P-II) & Asst. Secy. P.G. Athletic
	Total	143670		
8	40/7.1.17	50000	Conducting the M.Phil entrance Test 2017 held on 8.1.17 per the provisions made the guide lines of the entrance test.	Prof. Jayaram Pradhan, Chairmen P.G. Council
	48/23.2.17	25000	To conduct the M.Phil Entrance Test 2017 held on 8.1.17	Prof. Jayaram Pradhan, Chairmen P.G. Council
	Total	75000		
9	41/27.1.17	24150	Performing Maa Saraswati Puja in the premises of student Union 1.2.17 for session 16-17	Ratan Kumar Sethi, (IRPM) (P-I) & President BUSU 2016-17
	Total	24150		
10	49/6.3.17	45000	To expenditure with various competitions of Dramatic Association B.U for the session 16-17	Sri Subhajit Barik, Deptt. of Marine Science (P-II) & Secy. Dramatic Association B.U

	Total	45000		
11	52/10.3.17	20000	Toexpenditure cultural activities of B.U students union u nder UGC XII plan period	Dr.Satyabrata Patra,A.O P.G.Central office
	Total	20000		
	Grand Total	524110		

Advance adjustment made during 2016-17:-

Si no	Vr no/Sanctioned order No.&Date of payme nt of Advance	Amount	To whom paid	Ref.cash book page No	Adjusted vide leter No. /Date
1	23/11.08.15	4000	Rabi Charan Mishra,PEO,PGC	Cash book Page 78	947(2)/PGC/BU/dt.16.7.16
	26/09.09.15	5900	Rabi Charan Mishra,PEO,PGC	74	715/PGC/BU/dt28.5.16
	34/05.10.15	16550	Rabi Charan Mishra,PEO,PGC	74	715/PGC/BU/dt28.5.16
	59/25.01.16	4000	Rabi Charan Mishra,PEO,PGC	80	948/PGC/BU/dt 16.7.16
	Total	30450			
2	16/20.6.15	20352	Prof.Bhagirathi Panigrahi,Deptt.of LLM	101	2570/PGC/BU/dt 29.11.16
	Total	20352			
3	28/12.9.15	34200	Dr.Ganapati Prasad Choudhury,AO,PGC	76	759/PGC/BU/dt 31.05.16
	33/5.10.15	20000	Dr.Ganapati Prasad Choudhury,AO,PGC	102	239/PGC/BU/dt 31.10.16
	Total	54200			
4	18/11.08.16	4000	Manoj Kumar Tripathy.Ar,Asst.PGC	100	2303/PGC/BU/dt 05.10.16
	Total	4000			
	Grand Total adv.adjustment made during 2016-17	109002			

16.14 - Advance outstanding for more than one year of PGC surchargeable.

As per Finanaceptt.Letter. No 2221/dtd.8.03.2002 the advance outstanding for more than one year stands for recovery and as per previous Audit report for the year 2015-16, a total sum of **Rs.11,69,550.00** was outstanding as advance, out of which sum of **Rs.1,05,002.00** was adjusted during the year 2016-17 leaving a balance of **Rs.10,64,548.00** as detailed below which is suggested for recovery.

Si.no	Vr.no/dt	Amount	Purpose	Name of Advance holder	Name of Sanctioning authority
1	4/27.4.15	300000	Org.of Annual functgion of students Union	PurnenduPriyatosh,PGDeptt.of Linguistics	Prof.DeepakKu.Behera ,V.C
	13/18.06.15	60000	Addl.Expr.regarding annual function	PurnenduPriyatosh,PGDeptt.of Linguistics	Prof.DeepakKu.Behera ,V.C
	Total	360000			
3	43/30.11.15	60000	Org.of Golden jubilee of B.U	PramodKu.Senapati,Deptt.of Commerece,P-II,&Secy.of Students Union	Prof.DeepakKu.Behera ,V.C
	52/15.12.15	20000	Purchase of stationaries for students Union	PramodKu.Senapati,Deptt.of Commerece,P-II,&Secy.of Students Union	Prof.DeepakKu.Behera ,V.C
	55/01.01.16	80000	Conduct of Inaugural function of stud.Union	PramodKu.Senapati,Deptt.of Commerece,P-II,&Secy.of Students Union	Prof.DeepakKu.Behera ,V.C
	64/10.02.16	20550	Celebration of Saraswati Puja	PramodKu.Senapati,Deptt.of Commerece,P-II,&Secy.of Students Union	Prof.DeepakKu.Behera ,V.C
	67/23.2.16	50000	Org.of Talent Hunt Prog 2016	PramodKu.Senapati,Deptt.of Commerece,P-II,&Secy.of Students Union	Prof.DeepakKu.Behera ,V.C
	Total	230550			
4	41/5.11.15	14060	Inter College Criket tournament	A Rajesh Dora,Deptt.of Zoology, P-II Secretary,PG Athletic Association	Prof.DeepakKu.Behera ,V.C
	44/30.11.15	13280	Inter College Chess competition	A Rajesh Dora,Deptt.of Zoology, P-II Secretary,PG Athletic Association	Prof.DeepakKu.Behera ,V.C
	51/15. 12.15	16700	Inter college Basket Ball & Hand Ball(Men)tournament	A Rajesh Dora,Deptt.of Zoology, P-II Secretary,PG Athletic Association	Prof.DeepakKu.Behera ,V.C
	62/08.02.16	49500	Conduct of Athletic meet	A Rajesh Dora,Deptt.of Zoology, P-II	Prof.DeepakKu.Behera ,V.C

				Secretary,PG Athletic Association	hera ,V.C
	66/15.02.16	34300	Purchase of materials/prizes for Annual function of Athletic Asso.	A Rajesh Dora,Deptt.of Zoology, P-II Secretary,PG Athletic Association	Prof.DeepakKu.Be hera ,V.C
	71/26.02.16	23000	Org.of prize distribution ceremony function of Athletic Asso.	A Rajesh Dora,Deptt.of Zoology, P-II Secretary,PG Athletic Association	Prof.DeepakKu.Be hera ,V.C
	79/28.03.16	12000	Org.of prize distribution ceremony function of Athletic Asso.	A Rajesh Dora,Deptt.of Zoology, P-II Secretary,PG Athletic Association	Prof.DeepakKu.Be hera ,V.C
	Total	162840			
5	56/31.12.15	33000	Purchase of stationeries &Org.of various competition of Dramatic Asso.	ParameswarNahak,Deptt.of History(DTIM)&Secy.Dramatic Association	Prof.DeepakKu.Be hera ,V.C
	61/08.02.16	48700	Purchase of prizes for Annual function of Dramatic Asso.	ParameswarNahak,Deptt.of History(DTIM)&Secy.Dramatic Association	Prof.DeepakKu.Be hera ,V.C
	70/26.02.16	90000	Preparation of stage for the Annual function of Dramatic Asso.	ParameswarNahak,Deptt.of History(DTIM)&Secy.Dramatic Association	Prof.DeepakKu.Be hera ,V.C
	74/17.03.16	12000	Org.of Annual function of Dramatic Asso.	ParameswarNahak,Deptt.of History(DTIM)&Secy.Dramatic Association	Prof.DeepakKu.Be hera ,V.C
	Total	183700			
6	29/12.09.15	17458	Conduct of PG-II exams.	Dr.NiharRanjanMishra,Deptt.ofMBA,Centr eSupdt.	Prof.DeepakKu.Be hera ,V.C
	Total	17458			
7	30/14.09.15	40000	Celebration of Genesh Puja	SatyabrataTripathy,Deptt.of Electronic Science	Prof.DeepakKu.Be hera ,V.C
	Total	40000			
8	50/11.12.15	70000	M.Phil Entrance test	PrasantaKu.Padhy,Chairman,PGC	Prof.DeepakKu.Be hera ,V.C
	Total	70000			
	Total surchargeable advance amount	10,64,548			

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	A. Rajesh Dora, Deptt. of Zoology	Deptt. of Zoology	AT- Berhampur University Dist-Ganjam	81420
2	Parameswar Nahak, Deptt. of HistoryDTIM&Secy.	Deptt. of HistoryDTIM&Secy.	AT- Berhampur University Dist-Ganjam	91850
3	Pramoda Kumar Senapati, Deptt. of Commerce	Deptt. of Commerce	AT- Berhampur University Dist-Ganjam	115275
4	Purnendru Priyatosh, PG Deptt. of Linguistics	PG Deptt. of Linguistics	AT- Berhampur University Dist-Ganjam	180000
5	Satyabrata Tripathy, Deptt. of Electronic Science	Deptt. of Electronic Science	AT- Berhampur University Dist- Ganjam	20000
6	Prof. Deepak Ku. Behera V.C	Ex-Vice chancellor	Sambalpur University	266136
7	Prof. Ashok Kumar Mohanty, Registrar	Registrar	Ex Registrar, BU, Now Retired.	51200
8	Prof. Manmath Padhi, Registrar	Registrar	Ex Registrar, BU, Now Retired.	75000
9	Prasanta Ku. Padhy, Chairman, PGC	Chairman, PGC	AT- Berhampur University Dist-Ganjam	35000
10	Remish Kerketta, OAS,	Registrar	Ex-Registrar	139938
11	Dr. Nihar Ranjan Mishra, Deptt. of MBA, Centre Supdt.	Dr. Nihar Ranjan Mishra, Deptt. of MBA, Centre Supdt.	AT- Berhampur University Dist- Ganjam	8729

16.15 - Irregularity in maintenance of advance position in PG Council of BU-

Advance position of PGC cash book not shown in the Closing balance.

On verification of PGC cash book it is found that the advance position of the PG Central cash book has not been shown in the closing balance & also advance ledger is not maintained properly. Due to this practice the fund given as advance cannot be tracked properly which may lead to loss/misutilisation of University fund. Hence it is advised to take adequate care for proper maintenance of outstanding advance ledger.

16.16 -

16.16 Directorate of Distance Education Centre

The DEC of Berhampur University was established during the year 1987-88 to facilitate education to non-collegiate students in pursuance of instructions issued by the Honourable Chancellor vide Raj Bhavan Letter No. 707/89 dated 2.05.87 following the proposal of the then administrator sent vide University letter No.140/87 dtd.30.3.87. For implementation of the program of the distance education it was decided to constitute a fund with fees collected from students undergoing M.E.D and other courses offered by the Directorate .Apart from these courses the DEC also offers three year courses, PG courses and professionals courses such as PGDF, PGDCE, BLIS etc.

Financial position of DEC:-

An abstract financial position of DEC Cash book of B.U for the year 2016-17 is furnished below

Opening balance (as on 1.04.16)	0.00
Receipt during the year 2016-17	10158067.00
Total	10158067.00
Expenditure during the year 2016-17	5486955.00

Closing balance as on 31.3.2017(Audit-wise)	4671112.00
Closing balance as on 31.3.2017(Cash book-wise)	4671112.00
Difference	0.00

Head-wise receipt & expenditure statement of DEC during the year 2016-17

Receipt			Expenditure		
SI No	Head of Account	Amount	SI No	Head of Account	Amount
1	From COF	10142057	1	Advertisement Charges/quotation fees	66523
2	Candidate deposit	15750	2	Infrasstructural development fees/Centre expenses	1824700
3	Cancelled cheque	260	3	Refund of Admission fee	218475
			4	Remuneration	1976931
			5	Contact program classes	1119985
			6	Advance	194060
			7	T.A	38845
			8	Miscellaneous(Registation&Recognition fees)	47436
	Total	10158067		Total	5486955

Reconciliation between DEC Cash book and Bank Pass book as on 31.03.2017

1.Closing balance as on 31.03.17 as per cash book	(+)	4671112.00
2.Deposit in Bank Pass book not taken to cash book till 31.03.17	(+)	275206.00
(a) T.A.by Misc. on 31.3.17 credit		127550
(b) Interest on 31.3.17 credit		147656
Date 25.6.16		49970
dt.25.9.16		39029
dt.25.12.16		18824
dt.25.3.17		39833
	Total	147656
3.Cheque issued during the year 2016-17 but not encashed by 31.03.17	(+)	65396.00
Cheque No/Date	Amount	
958065/28.6.16	2600	
958007/28.6.16	1560	
022988/28.6.16	1430	
023079/25.11.16	1710	
023080/3.12.16	47436	
958052/28.6.16	10660	
	Total	65396
4.Debited from Bank not reflected in cash book the year 2016-17	(-)	689.00
Date	Amount	

	7.5.16	229							
	1.7.16	230							
	1.7.16	230							
	Total	689							
5. less Amount debited from bank the year 2016-17						(+)	500.00		
cash book issued cheque no022947/dt28.6.16=6610.00									
Pass book credited cheq. No.022947/10.8.16(-)6610.00									
		Less	500						
6. Old cheque encashed during the year 2016-17						(-)	650846.00		
7. Cancelled cheque but withdrawn in passbook on dt 26.7.16 cheque No.958053/26.7.16						(-)	10660.00		
8.Add Previous year discrepancy						(+)	988761.52		
Closing balance as on 31.03.17 as per bank pass book(SBI,Bhanjabihar-10941793528)							5338780.52		

16.17 -

16.17 Details of advance position of DEC of B.U. for the year 2016-17

Advance O.B as on 01.04.2016	2110993.00
Advance paid during the year 2016-17	194060.00
Total	2305053.00
Advance adjusted during the year 2016-17	82500.00
Advance outstanding as on 31.03.2017(C.B)	2222553.00

Yearwise break up of advance of DEC for the year 2016-17

Year	Advance outstanding	Advance adjusted during the 2016-17	Outstanding advance as on 31.03.17
1995-96	4440	0	4440
1996-97	8972	0	8972
1997-98	700	0	700
1998-99	0	0	0
1999-00	5000	0	5000
2000-01	0	0	0
2001-02	76875	0	76875
2002-03	96000	0	96000
2003-04	1500	0	1500

2004-05	0	0	0
2005-06	1000	0	1000
2006-07	26755	0	26755
2007-08	97056	0	97056
2008-09	40000	0	40000
2009-10	28310	0	28310
2010-11	114600	0	114600
2011-12	18000	0	18000
2012-13	77500	1000	76500
2013-14	304830	0	304830
2014-15	925310	2500	922810
2015-16	697350	39000	658350
2016-17	154060	0	154060
Total	2265053	42500	2222553

Advance paid during 2016-17 DEC but not adjusted till 31.03.2017

Sl no	Adv.Vr.no/Dt	Amount	Purpose	Name of Advance Holder	Name of Sanctioning authority
1	02/7.5.16	50000	Payment of conduct contact classes of MBA Part-I & II	Dr.Nihar Ranjan Mishra, Course Co-ordinator, Deptt. of MBA	Prof. Bahagabat Patra, Director
2	10/31.5.16	10000	Payment for Travel expenses/DA	Sri Ganesh Ch. Behera, Sr. Asst.	Prof. Bahagabat Patra, Director
3	11/6.6.16	40000	Expenses of NCTE visiting for inspection of b.Ed(ODL) of 2016-17	Sri Phillimon Sabar, Officer-in-charge DEC	Prof. Bahagabat Patra, Director
4	37/26.9.16	40000	Misc. expenditure of refreshment charges of the staff engaged	Sri Ganesh Ch. Behera, Sr. Asst.	Prof. Bahagabat Patra, Director
5	38/1.10.16	14060	expenses of Refreshment & contingencies (Tea & Snacks) for admission of MBA entrance	Sri Susanta Kumar Sahu, Jr. Asst. of DEC & professional Unit	Prof. Bahagabat Patra, Director
	Total	154060			

Advance adjustment made during the year 2016-17 of DEC:

Sl no	Adv. Paym't Vr No/date	Amount	To whom paid	Adjusted vr.no/date	Adjusted amount	Remarks
1	74/23.01.2013	1000	Rajendra Satapathy, S.O of DEC	60(5)/17.03.17	1000	
2	60/27.8.2014	2500	Rajendra Satapathy, S.O of DEC	60(5)/17.03.17	2500	

3	13/29.6.2015	4000	Rajendra Satapathy,S.O of DEC	60(5)/17.03.17	4000	
4	39/21.10.2015	35000	Rajendra Satapathy,S.O of DEC	60(5)/17.03.17	35000	
5	41/6.10.2016	40000	Rajendra Satapathy,S.O of DEC	60(5)/17.03.17	40000	
Grand Total		82500			82500	

16.18 - Outstanding advance for the year 2015-16 remain un-adjusted for more than one year of DEC account Surchargeable

16.18 Outstanding advance for the year 2015-16 remain un-adjusted for more than one year of DEC account Surchargeable:-

During the course of audit it was found that the following advance of Rs.658350.00 outstanding for the year 2015-16 has not been adjusted till now of the DEC account . The purpose for which the advance has been sanctioned not fulfilled .Simultaneously the authority has not taken proper steps for recovery of the same.

As per Govt. of Odisha Finance Deptt. G.O.No.2221/dtd.08.03.2002 & DLFA Ltr. No. 15179/dtd.28.09.13 any advance remain un-adjusted for more than one year should be treated as loss to the audited institution and liable for surcharge action.

Therefore the un-adjusted advance amount of Rs.658350.00 will be recovered from concerned person.

SiNo	Vr.No/Dt	Amount	Purpose	Name of Advance Holder	Name of Sanctioning authority
1	10/04.09.15	5000	Purchase of office materials stationaries	Ganesh Ch.Behera,Sr.Asst.	Prof.Bahagabat Patra,Director
	27/21.09.15	35000	Expr.towards spot admission +3 TDC Exam.	Ganesh Ch.Behera,Sr.Asst.	Prof.Bahagabat Patra,Director
	Total	40000			
2	34/03.10.15	13350	Expenses regarding MBA entrance test 2015	Sushant Ku.Sahu,Jr.Asst.	Prof.Bahagabat Patra,Director
3	63/07.01.16	150000	Infrasgtructuralo development fees for conduct of contact classes of M.Sc	Dr.Subhasini,HOD,M.Sc.Zoology	Prof.Bahagabat Patra,Director

4	64/07.01.16	150000	Infrastructural development fees for conduct of contact classes of M.Sc. Physics	Dr.Snigdha Mishra,H.O.D,M.Sc.Physics	Prof.Bahagabat Patra,Director
5	65/07.01.16	150000	Infrastructural developemntg fees for conduct of contact classes of M.Sc. Botany	Dr.Mrutyunjaya Jena ,H.O.D,M.Sc.Botany	Prof.Bahagabat Patra,Director
6	66/07.01.16	150000	Infrastructural developemntg fees for conduct of contact classes of M.Sc. Chemistry	Dr.Bamakanta Garanayak ,H.O.D,M.Sc.Chemistry	Prof.Bahagabat Patra,Director
7	69/22.01.16	5000	Contingency nexpr.for conduct of +3 Sc.Final year practical classes 2016	Principal Nabarangapur College,Nabarangapur	Prof.Bahagabat Patra,Director
Total		658350			

Surchargeable advance of DEC:-

Having gone through the previous Audit Report for the year 2015-16,it is noticed that an amount of Rs.697350.00 was paid as advance during 2015-16,out of which a sum of Rs.39000.00 adjusted during 2016-17 leaving a balance of Rs.658350.00.

As per G.O.No.2221/F dtd.8.03.2002 of Finance Department,Odisha any advance remain un-adjusted for more than one year should be treated as loss to the auditee institution and liable for surcharge action. Therefore the un-adjusted amount of Rs.658350.00 will be recovered from concerned person.

Comments on outstanding Advance:-

It is seen from the advance payment ledger that advance relating to the year 1995-96 onwards are still pending adjustment. The University authority is advised to adjust or recover the amount from the advance holder without any procrastination. Besides this , it is noticed from the cash book that the position of advance has not been reflected in the closing balance of the cash book. Hence the local authority is advised to reflect the position of advance in the cash book to know the position at glance.

Responsible person for this paragraph:

Si No.	Name	Designatiion	Address	Amount(In Rs:)
1	Ganesh Ch.Behera	Sr.Asst.	Berhampur University	40000

2	Shusant Ku.Sahu	Jr.Asst.	Berhampur University	13350
3	Dr.Subhasini,HOD,M.Sc.Zoology	HOD,M.Sc.Zoology	Berhampur University	150000
4	Dr.Snigdha Mishra,H.O.D,M.Sc.Physics	HOD,M.Sc.Physics	Berhampur University	150000
5	Dr.Mrutyunjaya Jena ,H.O.D,M.Sc.Botany	HOD,M.Sc.Botany	Berhampur University	150000
6	Dr.Bamakanta Garanayak ,H.O.D,M.Sc.Chemistry	HOD,M.Sc.Chemistry	Berhampur University	150000
7.	Principal Nabarangapur College,Nabarangapur	Principal Nabarangapur College,Nabarangapur	Berhampur University	5000
			Total	658350

Person(s) Responsible for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Snigdha Mishra,HOD,M.Sc.Physcs	HOD,M.Sc.Physcs	AT- Berhampur University Dist-Ganjam	75000
2	Dr.Subhsini,HOD,M.Sc.Zoology	HOD,M.Sc.Zoology	At-Berhampur University Dist-Ganjam	75000
3	Shusant Kumar Sahu,Jr.Asst.	Junior Asst.	At-Berhampur University Dist.-Ganjam	6675
4	Ganesh Chandra Behera	Senior Asst.	At-Berhampur University Dist-Ganjam	20000
5	Dr.Mrutyunjaya Jena ,H.O.D,M.Sc.Botan	H.O.D,M.Sc.Botany	AT- Berhampur University Dist-Ganjam	75000
6	Dr.Bamakanta Garanayak ,H.O.D,M.Sc.Chemistry	H.O.D,M.Sc.Chemistry	AT-Berhampur University Dist-Ganjam	75000
7	Principal Nabarangapur College,Nabarangapur	Principal Nabarangapur College ,Nabarangapur	AT- Berhampur University Dist- Ganjam	2500
8	Prof.Bhagabat Patra,Director	DEC, Director.	AT- Bima Nagar, Ambapua, Berhampur Dist-Ganjam.	329175

16.19 -

The financial position of different departments of Berhampur University for the year 2016-17 is given below

Sl No	Name of the	Opening balance as	Receipt during the	Total	Expenditure during	Closing balance as	Closing balance as	Difference	Remarks	Name of H.O.D/Cour
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	Department	on 01.04.16	year 2016-17		the year 2016-17	on 31.03.17(Audit)	on 31.03.17(cash book)			se Co-Ordinator
1	Mathematics	314393.96	295470	609863.96	203185	406678.96	406678.96	0		Prof.Niyati Mishra
2	English	288692.86	72066	360758.86	40275	320483.86	320483.86	0		Dr.Shruti Das
3	Linguistics	10797.90	3577	14374.90	0	14374.90	14374.90	0		Dr.Smita Sinha
4	Botany	368560.08	263561	632121.08	155898.50	476222.58	476222.58	0		Chairman PG Council
5	Chemistry	539174.57	676130	1215304.57	437910	777394.57	777394.57	0		Dr.Sunakar Panda
6	Law(LLM)	127029.72	84405	211434.72	89550	121884.72	121884.72	0		Dr.Manoj Manjari Patnaik
7	Economics	289065.60	138557	427622.60	65285	362337.60	362337.60	0		Prof.Bhagabat Patro
8	Commerece	472927.19	318634	791561.19	266243	525318.19	525318.19	0		Prof.Prakash Ch.Mishra
9	(a) Journalism & Mass Communication(Admission account)	140216.35	31080	171296.35	42115.50	129180.85	129180.85	0		Prof.Sunil Kanta Behera
	(b) Journalism & Mass Communication(General account)	333.59	16	349.59	0	349.59	349.59	0		Prof.Sunil Kanta Behera
10	Electronic Science	155420.47	135681	291101.47	132114	158987.47	158987.47	0		Dr.Dhruba Charan Panda
11	Zoology	512932.98	682139	1195071.98	292309	902762.98	902762.98	0		Prof.Subasini Patanaik
12	Physics	573137.12	533844	1106981.12	599935.5	507045.62	507045.62	0		Dr.Snigdha Mishra
13	Political Science	358168.17	219333	577501.17	156875	420626.17	420626.17	0		Prof.Jitendra Nath Mohanty
14	History	229581.23	361149	590730.23	324999	265731.23	265731.23	0		Prof.Bhagaban Sahu

15	IR&PM	755289.08	326339	1081628.08	286594.75	795033.33	795033.33	0		Chairman PG Council
16	Home Science	58122.47	27968	86090.47	11600	74490.47	74490.47	0		Prof.Arundh ati Rath
17	W.S.R.C	32403.16	816030	848433.16	805399	43034.16	43034.16	0		Dr.Urmila Das
18	Odia	70036.00	399379	469415.00	249770	219645.00	219645	0		Prof.Devi prasanna Patanaiik
19	Marine Science	102242.83	54080	156322.83	25976	130346.83	130346.83	0		Prof.Khali Charan Sahu
20	MBA	43771.54	34016	77787.54	29696	48091.54	48091.54	0		Dr.Nihar Ranjan Mishra

Details of Closing Balance as per Bank pass book & Cash book Bank Balance figure:-

SI No	Name of the Department	Bank A/C No	Closing balance as per cash book	Closing balance as per Bank pass book	Difference	Reason
1	Mathematics	SBI, B.Bihar- 10941793562	406678.96	406678.96	0	
2	English	SBI, B.Bihar- 10941792514	320483.86	320483.86	0	
3	Linguistics	SBI, B.Bihar- 10941793346	14374.90	14374.90	0	
4	Botany	SBI, B.Bihar- 10941793266	476222.58	476222.58	0	
5	Chemistry	SBI, B.Bihar- 10941793288	777394.57	777394.57	0	
6	Law(LLM)	SBI, B.Bihar- 10941793404	121884.72	121884.72	0	
7	Economics	SBI, B.Bihar- 10941793391	362337.60	362337.60	0	
8	Commerece	SBI, B.Bihar- 10941792478	525318.19	525318.19	0	
9	(a) Journalism & Mass Communication(Admission account)	SBI, B.Bihar- 10941792547	129180.85	129180.85	0	
	(b) Journalism & Mass Communication(General account)	SBI, B.Bihar-	349.59	349.59	0	

		10941793335						
10	Electronic Science	SBI, B.Bihar- 10941793302	158987.47	158987.47	0			
11	Zoology	SBI, B.Bihar- 10941793379	902762.98	902762.98	0			
12	Physics	SBI, B.Bihar- 10941793368	507045.62	507045.62	0			
13	Political Science	SBI, B.Bihar- 10941793426	420626.17	420626.17	0			
14	History	SBI, B.Bihar- 10941792172	265731.23	265731.23	0			
15	IR&PM	SBI, B.Bihar- 10941792161	795033.33	795033.33	0			
16	Home Science	SBI, B.Bihar- 10941792536	74490.47	74490.47	0			
17	W.S.R.C	SBI, B.Bihar- 10941792682	43034.16	43034.16	0			
18	Odia	SBI, B.Bihar- 1094179242 3	219645	219639	6.00		Cash in hand 6.00	
19	Marine Science	SBI, B.Bihar- 10941793357	130346.83	130346.83	0			
20	MBA	SBI, B.Bihar- 1094179327	48091.54	48091.54	0			

16.20 -

16.20 Self Finance Course account for 2015-16

SI No	Name of the Department	Opening balance as on 01.04.16	Receipt during the year 2016-17	Total	Expenditure during the year 2016-17	Closing balance as on 31.03.17(Audit)	Closing balance as on 31.03.17(cash book)	Difference	Name of H.O.D/Course Co-Ordinator
1	Geo-Physics	15426.0000	627	16053	0	16053	16053	0	Prof.Surya Narayan Padhy
2	Marine Science	102242.83	54080	156322.83	25976	130346.83	130346.83	0	Prof.Khali Charan Sahu

3	MCA & Computer Science	1144967.54	123972	1268939.54	53625	1215314.54	1215314.54	0	Dr.Manas Ranjan Patra
4	PGDBM	281794	47129	328923	36424	292499	292499	0	Dr.Nihar Ranjan Mishra
5	MBA Finance Management	15213	35261	50474	15424	35050	35050	0	Prof.Prakash Ch.Mishra
6	MSW	35969	164206	200175	152589	47586	47586	0	Prof.Gitanjali Mishra
7	Electronics & Information systems(EIS)	111773	5687	1117460	0	1117460	1117460		Dr.Dhruba Charan Panda
8	Pharmacy	138162	19010	157172	5269	151903	151903	0	Prof. Gitanjali Mishra from 01.04.16 onwards
9	Bio-technology	45156.50	164834	209990	142154	67836.50	67836.50	0	Prof.Subasini Patanaik

Details of Closing balance as per Bank pass book & Cash book Bank balance figure of departments:-

SI No	Name of the Department	Bank A/C No	Closing balance as per cash book	Closing balance as per Bank pass book	Difference
1	Geo-Physics	SBI, B.Bihar-31086879364	16053	16053	0
2	Marine Science	SBI, B.Bihar-10941793357	130346.83	130346.83	0
3	MCA & Computer Science	SBI, B.Bihar-10941792637 10941793299	1215314.54	736977.71 + <u>478336.83</u> = 1215314.54	0
4	PGDBM	SBI, B.Bihar-30384828455	292499	292499	0
5	MBA Finance Management	SBI, B.Bihar-35150084751	35050	35050	0
6	MSW	SBI, B.Bihar-32444625782	47586	47586	0

7	Electronics & Information systems(EIS)	SBI, B.Bihar-30215014086	1117460	1117460	0
8	Bio-technology	SBI, B.Bihar- 10941792944	67836.50	67836.50	0
9	Pharmacy	SBI, B.Bihar-30496006854	151903	151903	0

Self Finance Course account for 2015-16

SI No	Name of the Department	Opening balance as on 01.04.15	Receipt during the year 2015-16	Total	Expenditure during the year 2015-16	Closing balance as on 31.03.16(Audit)	Closing balance as on 31.03.16(cash book)	Difference	Name of H.O.D/Course Co-Ordinator
1	Bio-technology	47197.50	1959.00	49156.50	4000.00	45156.50	45156.50	0	Prof.Subasini Patanaik

Details of Closing balance as per Bank pass book & Cash book Bank balance figure of departments:-

SI No	Name of the Department	Bank A/C No	Closing balance as per cash book	Closing balance as per Bank pass book	Difference
1	Bio-technology	SBI, B.Bihar-10941792944	45156.50	45156.50	0

16.21 -

16.21. Bio-informatics infrastructure facility Centre BIF

Opening balance as on 01.04.16	Receipt during the year 2016-17	Total	Expenditure during the year 2016-17	Closing balance as on 31.03.17(Audit)	Closing balance as on 31.03.17(pass book SBI,B.Bihar a/c-30309644342)	Difference	Name of H.O.D/Course Co-Ordinator

21982	69508	91490	78450	13040	13040	0	Prof.Subasini Pattnaik

16.22 - Non-submission of U.C on the following amount which has been disbursed to the colleges by the DEC .

The following amount of **Rs.17,22,970.00** has been paid to the Principals towards infrastructure development charges, centre expenses & contingencies for conduct of contact programme classes. But the utilization certificate against the fund released has not been produced for verification. The details are given below.

Sl.No.	Voucher No./Date	Amount	Name of the College
1	01/07.05.2016	10010	Anchalika Mahavidyalaya, Ballipadar
	DO	1170	Adivasi College, Balliguda
	DO	16770	Anchalika Mahavidyalaya, K.B.Pur
	DO	6240	Aska Science College, Aska
	DO	2210	Bhairab College, Dabugaon
	DO	1690	S.B.P.Mahavidyalaya, Samantiapalli
	DO	3120	Bellaguntha Science College, Bellaguntha
	DO	13520	Govt. Science College, Chatrapur
	DO	14040	Chikiti Mahavidyalaya, Chikiti
	DO	3510	Panabeda Mahavidyalaya, Chandahandi
	DO	260	City College, Berhampur
	DO	2600	Womens's College, Chatrapur
	DO	6630	D.A.V College, Koraput
	DO	1300	B.P.Women's College, Digapahandi
	DO	2340	G.A. Mahavidyalaya, Kalimela
	DO	9620	Gunupur College, Gunupur
	DO	13910	Gopalpur College, Gopalpur
	DO	19630	Gayatri Inst. of Sc. & Tech. Gaunju

	DO	25220	Science College, Hinjilicut
	DO	2470	Hill Top College, Mohana
	DO	4160	I.M.Degree College, Chandiput
	DO	1560	J.J.Mahavidyalaya, Raikia
	DO	1690	S.J.Mahavidyalaya, Rambha
	DO	2210	Anchalika Mahavidyalaya, Jagannathprasad
	DO	11960	K.S.U.B College, Bhanjanagar
	DO	1300	Kotpad College, Kotpad
	DO	10400	Khemundi College, Digapahandi
	DO	5070	Kalinga Mahavidyalaya, G.Udayagiri
	DO	3510	Keshpur College, Keshpur
	DO	22100	K.B.V Mahavidyalaya, Kabisuryanagar
	DO	650	Laxmipur College, Laxmipur
	DO	4420	L.N.Degree College, Kodala
	DO	1300	Malkangiri College, Malkangiri
	DO	10140	M.K.Degree College,Gurundi
	DO	35880	M.M.Mahavidyalaya, Berhampur
	DO	520	N.B.C. College, Kendukpadar
	DO	2340	N.S.B Mahavidyalaya, Tumudibandha
	DO	7930	Nabarangpur College, Nabarangpur
	DO	4290	People's College, Buguda
	DO	6630	Panchayat College, Phiringia
	DO	650	Pendrani Mahavidyalaya, Umarkote
	DO	3510	Polasara Science College, Polasara
	DO	1040	Womens Degree College,Paralakhemundi
	DO	3510	Rayagada(Auto) College, Rayagada
	DO	13520	Sri Ram College, Kasinagar
	DO	26390	R .N.Degree College, Dura
	DO	16640	R.C.M.Science College, Khallikote
	DO	3250	S.B.S College, Khandadeuli
	DO	910	Savitri Women's College, Bhanjanagar
	DO	780	A.M.C.S College, Tikabali
	DO	8060	T.T.College, Purushottampur
	DO	1560	U.P.Science College, Sheragada
	DO	1820	College of Sc. & Tech. Balimela
	DO	130	Biswasray Science College, Pattapur
	DO	4550	Ganjam College, Ganjam
	DO	260	Muniguda College, Muniguda
	DO	520	Womens College, Rayagada
	DO	42380	Presidence College,Konisi, Berhampur
	Total	423800	
2	12/28.06.2016	8060	Anchalika Mahavidyalaya, Ballipadar

DO	1430	Adivasi College, Balliguda
DO	13650	Anchalika Mahavidyalaya, K.B.Pur
DO	11570	Aska Science College, Aska
DO	1560	Bhairab College, Dabugaon
DO	910	B.P. College, Kundra
DO	2600	S.B.P.Mahavidyalaya, Samantiapalli
DO	3380	Bellaguntha Science College, Bellaguntha
DO	15990	Govt. Science College, Chatrapur
DO	17810	Chikiti Mahavidyalaya, Chikiti
DO	1170	Panabeda Mahavidyalaya, Chandahandi
DO	1950	Womens's College, Chatrapur
DO	8190	D.A.V College, Koraput
DO	650	B.P.Women's College, Digapahandi
DO	1690	G.A. Mahavidyalaya, Kalimela
DO	11310	Gunupur College, Gunupur
DO	12480	Gopalpur College, Gopalpur
DO	14430	Gayatri Inst. of Sc. & Tech. Gaunju
DO	32500	Science College, Hinjilicut
DO	1690	Hill Top College, Mohana
DO	5980	I.M.Degree College, Chandiput
DO	1560	J.J.Mahavidyalaya, Raikia
DO	1040	S.J.Mahavidyalaya, Rambha
DO	2080	Anchalika Degree Mahavidyalaya, Jagannathprasad
DO	17030	K.S.U.B College, Bhanjanagar
DO	130	Kotpad College, Kotpad
DO	14950	Khemundi College, Digapahandi
DO	7800	Kalinga Mahavidyalaya, G.Udayagiri
DO	1820	Keshpur College, Keshpur
DO	20670	K.B.V Mahavidyalaya, Kabisuryanagar
DO	650	Laxmipur College, Laxmipur
DO	5460	L.N.Degree College, Kodala
DO	260	Muniguda College, Muniguda
DO	2210	Malkangiri College, Malkangiri
DO	9750	M.K.Degree College,Gurundi
DO	34190	M.M.Mahavidyalaya, Berhampur
DO	130	N.B.C. College, Kendupadar
DO	1300	N.S.B Mahavidyalaya, Tumudibandha
DO	5980	Nabarangpur College, Nabarangpur
DO	3900	People's College, Buguda
DO	21450	Panchayat College, Phiringia
DO	650	Pendrani Mahavidyalaya, Umarkote

	DO	3380	Polasara Science College, Polasara
	DO	1690	Womens Degree College,Paralakhemundi
	DO	4940	Rayagada(Auto) College, Rayagada
	DO	10660	Sri Ram College, Kasinagar
	DO	24050	R .N.Degree College, Dura
	DO	16120	R.C.M.Science College, Khallikote
	DO	2080	S.B.S College, Khandadeuli
	DO	1430	Savitri Women's College, Bhanjanagar
	DO	1430	A.M.C.S College, Tikabali
	DO	10400	T.T.College, Purushottampur
	DO	1820	U.P.Science College, Sheragada
	DO	2860	College of Sc. & Tech. Balimela
	DO	520	Biswasray Science College, Pattapur
	DO	2340	Ganjam College, Ganjam
	DO	130	Womens College, Rayagada
	DO	48230	Lingaraj Law College, Berhampur
	Total	4,54,090.00	
3	13/28.06.2016	8190	Anchalika Mahavidyalaya, Ballipadar
	DO	1690	Adivasi College, Balliguda
	DO	7540	Anchalika Mahavidyalaya, K.B.Pur
	DO	7670	Aska Science College, Aska
	DO	1820	Bhairab College, Dabugaon
	DO	1690	S.B.P.Mahavidyalaya, Samantiapalli
	DO	5590	Bellaguntha Science College, Bellaguntha
	DO	5070	Govt. Science College, Chatrapur
	DO	10660	Chikiti Mahavidyalaya, Chikiti
	DO	2340	Panabeda Mahavidyalaya, Chandahandi
	DO	1950	Womens's College, Chatrapur
	DO	3510	D.A.V College, Koraput
	DO	1300	B.P.Women's College, Digapahandi
	DO	780	G.A. Mahavidyalaya, Kalimela
	DO	6240	Gunupur College, Gunupur
	DO	3250	Gopalpur College, Gopalpur
	DO	38090	Gayatri Inst. of Sc. & Tech. Gaunju
	DO	14560	Science College, Hinjilicut
	DO	1820	Hill Top College, Mohana
	DO	3900	I.M.Degree College, Chandiput
	DO	2600	J.J.Mahavidyalaya, Raikia
	DO	1560	S.J.Mahavidyalaya, Rambha
	DO	2860	Anchalika Degree Mahavidyalaya, Jagannathprasad
	DO	15080	K.S.U.B College, Bhanjanagar

	DO	520	Kotpad College, Kotpad
	DO	10270	Khemundi College, Digapahandi
	DO	6760	Kalinga Mahavidyalaya, G.Udayagiri
	DO	2210	Keshpur College, Keshpur
	DO	25350	K.B.V Mahavidyalaya, Kabisuryanagar
	DO	520	Laxmipur College, Laxmipur
	DO	4940	L.N.Degree College, Kodala
	DO	650	Muniguda College, Muniguda
	DO	1430	Malkangiri College, Malkangiri
	DO	4940	M.K.Degree College, Gurundi
	DO	14820	M.M.Mahavidyalaya, Berhampur
	DO	910	N.B.C. College, Kendukpadar
	DO	1820	N.S.B Mahavidyalaya, Tumudibandha
	DO	6110	Nabarangpur College, Nabarangpur
	DO	2990	People's College, Buguda
	DO	6370	Panchayat College, Phiringia
	DO	910	Pendrani Mahavidyalaya, Umarkote
	DO	3380	Polasara Science College, Polasara
	DO	260	Womens Degree College, Paralakhemundi
	DO	1560	Rayagada(Auto) College, Rayagada
	DO	10140	Sri Ram College, Kasinagar
	DO	8970	R .N.Degree College, Dura
	DO	16380	R.C.M.Science College, Khallikote
	DO	3120	S.B.S College, Khandadeuli
	DO	2730	Savitri Women's College, Bhanjanagar
	DO	1300	A.M.C.S College, Tikabali
	DO	6500	T.T.College, Purushottampur
	DO	1820	U.P.Science College, Sheragada
	DO	1040	Biswasray Science College, Pattapur
	DO	1690	Ganjam College, Ganjam
	DO	9100	Presidence College, Konisi, Berhampur
	DO	130	Science & Tech.College, Balimela
	DO	13130	College of Advanced Computing, Berhampur
	Total	322530	
4	14/28.06.2016	9750	Anchalika Mahavidyalaya, Ballipadar
	DO	1170	Adivasi College, Balliguda
	DO	17420	Anchalika Mahavidyalaya, K.B.Pur
	DO	8060	Aska Science College, Aska
	DO	1430	Bhairab College, Dabugaon
	DO	130	B.P. College, Kundra
	DO	1690	S.B.P.Mahavidyalaya, Samantiapalli

DO	3120	Bellaguntha Science College, Bellaguntha
DO	16640	Govt. Science College, Chatrapur
DO	15990	Chikiti Mahavidyalaya, Chikiti
DO	3510	Panabeda Mahavidyalaya, Chandahandi
DO	2340	Womens's College, Chatrapur
DO	5980	D.A.V College, Koraput
DO	1300	B.P.Women's College, Digapahandi
DO	2210	G.A. Mahavidyalaya, Kalimela
DO	11830	Gunupur College, Gunupur
DO	14950	Gopalpur College, Gopalpur
DO	22490	Gayatri Inst. of Sc. & Tech. Gaunju
DO	27300	Science College, Hinjilicut
DO	2210	Hill Top College, Mohana
DO	4160	I.M.Degree College, Chandiput
DO	1430	J.J.Mahavidyalaya, Raikia
DO	1950	S.J.Mahavidyalaya, Rambha
DO	2080	Anchalika Degree Mahavidyalaya, Jagannathprasad
DO	12740	K.S.U.B College, Bhanjanagar
DO	1300	Kotpad College, Kotpad
DO	11050	Khemundi College, Digapahandi
DO	6240	Kalinga Mahavidyalaya, G.Udayagiri
DO	3640	Keshpur College, Keshpur
DO	25480	K.B.V Mahavidyalaya, Kabisuryanagar
DO	520	Laxmipur College, Laxmipur
DO	5070	L.N.Degree College, Kodala
DO	390	Muniguda College, Muniguda
DO	910	Malkangiri College, Malkangiri
DO	10010	M.K.Degree College, Gurundi
DO	37960	M.M.Mahavidyalaya, Berhampur
DO	520	N.B.C. College, Kendupadar
DO	2080	N.S.B Mahavidyalaya, Tumudibandha
DO	7150	Nabarangpur College, Nabarangpur
DO	3770	People's College, Buguda
DO	7020	Panchayat College, Phiringia
DO	520	Pendrani Mahavidyalaya, Umakote
DO	3250	Polasara Science College, Polasara
DO	1170	Womens Degree College, Paralakhemundi
DO	2860	Rayagada(Auto) College, Rayagada
DO	15730	Sri Ram College, Kasinagar
DO	31200	R .N.Degree College, Dura
DO	17550	R.C.M.Science College, Khallikote

	DO	3250	S.B.S College, Khandadeuli
	DO	910	Savitri Women's College, Bhanjanagar
	DO	910	A.M.C.S College, Tikabali
	DO	8060	T.T.College, Purushottampur
	DO	1430	U.P.Science College, Sheragada
	DO	2080	College of Sc. & Tech. Balimela
	DO	390	Biswasray Science College, Pattapur
	DO	5590	Ganjam College, Ganjam
	DO	520	Womens College, Rayagada
	DO	41730	Presidence College,Konisi, Berhampur
	Total	452140	
5	45/22.10.2016	10020	Chairman, P.G. Department, BU
	DO	7530	Headmistress, UHSS, BU
	DO	36030	Presidency College, Konisi, Bam
	50/25.11.2016	2310	Chairman P.G Council
	DO	12270	Headmaster, UHSC
	DO	540	Principal , SMIT
	DO	1710	Principal, L.R. Law College, BAM
	Total	70410	
	Grand Total	17,22,970	

In response to the University authority furnished no reply till the close of audit. Hence the amount of **Rs.17,22,970.00** is held under objection till the production of above U.Cs.

16.23 -

16.23 Hostel Account

There are 14 hostels in the Bderhampur University.They are namely-Jogendra,Rushikulya,Basundhara,Nagabali,Indrabati,Bahuda,Mahendra Tanaya,Saberi,Jhanjabati,Salunki, Dhanei,Kolab,Chilika and Ansupa .Out of which only two hostel namely Jogendra land Mahendra Tanaya have been produced records for verification.

Jogendra Hostel

Opening balance as on 01.04.16	90,651.00
Receipt during 2016-17	41,750.00
Total	132,401.00
Expenditure during 2016-17	46,518.50
Closing balance as on 31.03.17	85,882.50
Closing balance as 31.03.17 as per pass book A/C no.10941791189, SBI, Bhanjabihar	90,382.50

Difference (As 6 cheques bearing No.136230,136231,136232, 136233,136234 and 136235 of Rs; 750.00 each issued but encashed on 2017-18 financial year respectively) 4,500.00

Mahendra Tanaya Ladies Hostel

Opening balance as on 01.04.16	549620.00
Receipt during 2016-17	551925.00
Total	1096545.00
Expenditure during 2016-17	272443.00
Closing balance as on 31.03.17	829102.00
Closing balance as 31.03.17 as per pass book A/C no. 10941791145, SBI, Bhanjabihar	893375.50
Difference 1.C.B .as per cash book (as on 31.3.17)	829102.00
2.Diff.in OB (as on 1.04.16) As per cash book=554255.00 As per pass book= 569947.00	(+) 15692.00
3.Cheques issued in cash book but not encashed from bank pass book Cheq.no.119052/7.3.17=3100,.119053/7.3.17.=2000, 119001/24.6.16=400 & 119002/29.6.16=7880	(+) 13380.00
4. 7 nos cheques @ 850 =5950.00	(+) 5950.00
5. Deposits made in Pass book not taken to cash book. 2.5.16=240,6.5.16=240,9.5.16to 12.5.16=(240X15)=3600,9.5.16=120,10.5.16=360,18.5.16=120,23.5.16=240,24.5.16=120,25.5.16=240,25.5.16=240, 26.5.16(120X2)=240,30.5.16=240,30.5.16=120,30.5.16=240,4.11.16=3600,30.12.16=300,30.12.16(700X3)=2100,9.3.16=120 ,16.3.17 =(120X11)=1320 & 18.7.16=240 =14040.00 &Transfor Money 26.4.16=13652,26.4.16=9101 =22753	(+) 36793.00
6.Bank comm(MCC)not reflected in cash book (-)229 &(-)632.50=861.50	(-)861.50
7.Gap period of pass book	(-)6680.00
C.B.as per pass book (as on 31.3.17)	8,93,375.50

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

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PARA: 18 MISCELLANEOUS

18.1 -
<p>18.1 Vehicles:-</p> <p>The University maintains 3 Buses, 1 Mini Bus, 2 Cars, 1 Mini Truck , 1 Jeep, 1 Ambulance & 1 Mahindra Bolero land 1 Scorpio for the conveyance of staffs and officers. These vehicl3es have shown excess quantity of fuel consumption than those prescribed by the Govt. of Orissa as well as in university accounts manual, 1987 vide App. II Para 71(V) . From the vehicle records,. The last inspection of vehicle was done by an works Engineer of OSRTC on 17.11.2005 vide L.tr.No.10015 and in the same report the mileage of vehicle (OR 07A 5947 & ORG 4022)was shown 3kms/ltr. But to this effect no syndicate resolution could be produced to audit. Hence the reduction of mileage to 3kms/ltr in contravention to the prescribed Govt.norms simply on the basis of report of works Engineer is not admissible from audit point of view. There</p>

should be periodical check-up of vehicles by a Govt.authority/Technical person having automobile expertise to ascertain the mileage of vehicle without the excess expenditure of Rs.314687.50 or say Rs.314688.00 As calculated below is held under objection.

	Vehicle No	Distance run in km	Fuel consumed in litres
1	OAG 6755 Ruby Bus	.NON PRODUCTION-	
2	OR 07 Q 0617 Bolero	32485	3248.5
3	OR 07A 5947 BUS	23850	7950
4	OR 07C 4311 BUS	19533	6486
5	OSG 9139 BUS	2157	719
6	OAG 3606 MINI TRUCK	696	87
7	OR07D 6784 AMBULANCE	.NON PRODUCTION-	
8	OD 07G 5262 AMBULANCE	5280	528
9	OR 07 Q 0770 AMBASSADOR	8460	832
10	OR 07Y 9009 SCORPIO	25064	2506

Less mileage shown by vehicles:-

On checking of the log book of vehicle it is seen that the mileage shown by the university bus is 3km perlitre . As per O.M.No.7966/F dtd 24.2.2003 and O.M.No.16620(90)/T dtd 30.10.87 issued by Com. & Transport deptt. The mileage distances of buses are 4.5 Kms in town area. Violating this the university buses are showing mileage 3km per litre which can not be admitted in audit. Due to this an excess expenditure of Rs. 314687.50 or say Rs.314688.00 was made towards cost of propulsion as detailed below.

Vehicle No	Type of Vehicle	Total Kms run	Fuel used (in litre)	Kms run per litre as shown in Log book
OSG 9139	Bus	2157	719	3Km
OR 07C 4311	Bus	19533	6486	3Km
OR 07A 5947	Bus	23850	7950	3Km
	Total	45540	15155	

Fuel consumed @ 3Km/Litre=15155 X 62.50	947187.50
Fuel required @ 4.5Km/Litre=10120 X 62.50	632500.00
Excess consumption of fuel 5035 litre @ 62.50	314687.50

Till the receipt of any satisfactory explanation from the university authority in support of the excess consumption of fuel, the aforesaid amount of Rs.314687.50 or say Rs.314688.00 is kept under objection.

With reference to the foregoing observation, the Local authority submitted compliance that they have not done anything against rule. The Local Authority submitted the compliance regarding consumption of fuel by the vehicle 3km per liter. They maintained that as per letter no.10005 dt.17.11.05 of the RTO, Ganjam, regarding mileage test of university Buses , the mileage had been approved by the MVI @ 3KMP. Thus, requested to drop the para.

As the RTO Chatrapur, Ganjam has communicated to the University in their letter No.10005 dt. 17.11.2005 regarding fuel consumption @ 3kmpl, the compliance is accepted and the objection raised by the audit stands dropped.

18.2 - Misappropriation in fuel stock

Misappropriation in Fuel stock POM-07/dtd22.11.18

By checking of the vehicle log book vide vehicle No OSG-9139 it is noticed that a sum of

Rs 563.00 misappropriated in fuel which needs early recovery from the person concern.

The details are furnished below:-

Date	OB as on 23.12.16 as per S/R	Fuel consumption	CB as on 23.12.16 as per Audit	CB as on 23.12.16 as per Stock Register vide page-25	Less shown	Loss of stock
23.12.16	76 Ltr	9Ltr	67Ltr	58Ltr	9Ltr	9Ltr@62.50/ltr.=Rs 562.50 or say 563/-
					Total	563.00

However, on issue of objection memo. the University authority furnished the photocopies of SBI Challan bearing No.06 dt.06-12-2018 for Rs.563.00 deposited by Mr.Bijaya Kumar Nayak, the person Driving the HMV{Bus} bearing no.OSG 9139. Thus, this para is dropped.

18.3 - Misappropriation in fuel stock

Misappropriation in Fuel stock- POM No.08/24.11.18

By checking of the vehicle log book vide vehicle No OAG-7499 it is noticed that a sum of Rs 872.00 misappropriated in fuel which needs early recovery from the person concern.

The details are furnished below:

Date	OB as on 10.5.16 as per S/R	Fuel consumption	CB as on 10.5..16 as per Audit	CB as on 10.5.16 as per Stock Register vide page-17 & CB as on 24.6.16 as per Stock Register vide page -35	Less shown	Loss of stock
10.5.16	39.5 Ltr	5 Ltr	34.5 Ltr	24.5 Ltr	10 Ltr	10Ltr@62.79/ltr.=Rs 627.90 or say 628/-
24.6.16	41 Ltr	8 Ltr	33 Ltr	29 Ltr	4 Ltr	4 Ltr @ 60.97/ltr=Rs.243.88 or say 244/-
					Total	872.00

However, on issue of objection memo. the University authority furnished the photocopies of SBI Challan bearing No.13 dt.06-12-2018 for Rs.872.00 deposited by Mr.B.Rajeya,the former Driver of LMV{Jeep} bearing no.OAG 7499. Hence, this para is dropped.

18.4 - Excess payment due to wrong fixation of salary under RACP

Excess payment due to wrong fixation of salary under RACP:

On verification of the pay acquittance roll w.r.t. the payment cash book of BU, it was noticed that, 35 numbers of employees have been paid an excess amount of Rs.8,80,902.00 towards their pay raising the grade pay against the provision laid down by the Government.

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

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

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

Period completed	Name of the post	PB and GP eligible	PB and GP sanctioned under RACP
Entry stage	Junior Assistant	PB-1, Rs.5200-20200 + GP Rs.1900	-
On completion of 10 years	Senior Assistant	PB-2, Rs.9300-34800 + GP Rs.4200	PB-2, Rs.9300-34800 + GP Rs.4200
On completion of 20 years	Section Officer Level-II	PB-2, Rs.9300-34800 + GP Rs.4200	PB-2, Rs.9300-34800 + GP Rs.4600
On completion of 30 years	Section Officer Level-I	PB-2, Rs.9300-34800 + GP Rs.4600	PB-2, Rs.9300-34800 + GP Rs.5400

Similarly, as per Office memorandum No. 4554/F dated 23.02.016 of finance department and Letter No.26557/HE dated 30.11.15 of Higher Education, Odisha, salaries of employees in isolated/ Ex-cadre posts are to be upgraded to next higher grade pay as per first schedule to ORSP Rules, 2008 with interpolations introduced subsequently while sanctioning RACP to them. So, employees at SI No.01 to 05 having entry level grade pay of Rs.4600/- are to be sanctioned grade pay of Rs.4800/5400/6600 on completion of 10/20/30 years of service. But, they have been sanctioned grade pay of Rs.5400/6600 on completion of 10/20 years under RACP.

Deviating the above circulars, the grade pay of the 35 employees has been raised and drawn during 2015-16 and 2016-17 for which draw of an excess amount of **Rs.8,80,902.00** is considered a loss to the University fund. The detailed list of the pay due and drawn is furnished below :

Excess drawn & paid Salary for the year 2015-16 & 2016-17

SI No	Name, Designation & Employee Code No.	Drawn						Period	Due						Excess drawn	
		BP	GP	DA	HRA	Others	Gross		BP	GP	DA	HRA	Others	Gross	Per month	G.Total
1	V Mohan Patra, Programmer (677)	26,110	6,600	38,925	3,271	275	75,181	12/15 - 2/16	26,110	5,400	37,497	3,151	275	72,433	2,748	8,244
		26,110	6,600	38,925	3,271	275	75,181	Mar-16	26,110	5,400	37,497	3,151	275	72,433	2,748	2,748
		27,100	6,600	40,103	3,370	275	77,448	Apr-16	27,100	5,400	38,675	3,250	275	74,700	2,748	2,748
		27,100	6,600	42,125	3,370	275	79,470	5/16-11/16	27,100	5,400	40,625	3,250	275	76,650	2,820	19,740
		27,100	6,600	44,484	3,370	275	81,829	Dec-16	27,100	5,400	42,900	3,250	275	78,925	2,904	2,904
		28,120	6,600	45,830	3,472	275	84,297	1/17-2/17	28,120	5,400	44,246	3,352	275	81,393	2,904	5,808
2	Santosh Ku Padhi, Programmer (676)	26,110	6,600	38,925	3,271		74,906	12/15 - 2/16	26,110	5,400	37,497	3,151		72,158	2,748	8,244
		26,110	6,600	38,925	3,271		74,906	Mar-16	26,110	5,400	37,497	3,151		72,158	2,748	2,748
		27,100	6,600	40,103	3,370		77,173	Apr-16	27,100	5,400	38,675	3,250		74,425	2,748	2,748
		27,100	6,600	42,125	3,370		79,195	5/16-11/16	27,100	5,400	40,625	3,250		76,375	2,820	19,740
		27,100	6,600	44,484	3,370		81,554	Dec-16	27,100	5,400	42,900	3,250		78,650	2,904	2,904
		28,120	6,600	45,830	3,472		84,022	1/17-2/17	28,120	5,400	44,246	3,352		81,118	2,904	5,808
3	Ashok Ku Khanda, Programmer (637)	26,110	6,600	38,925	3,271		74,906	12/15 - 2/16	26,110	5,400	37,497	3,151		72,158	2,748	8,244
		26,110	6,600	38,925	3,271		74,906	Mar-16	26,110	5,400	37,497	3,151		72,158	2,748	2,748
		27,100	6,600	40,103	3,370		77,173	Apr-16	27,100	5,400	38,675	3,250		74,425	2,748	2,748
		27,100	6,600	42,125	3,370		79,195	5/16-11/16	27,100	5,400	40,625	3,250		76,375	2,820	19,740
		27,100	6,600	44,484	3,370		81,554	Dec-16	27,100	5,400	42,900	3,250		78,650	2,904	2,904
		28,120	6,600	45,830	3,472		84,022	1/17-2/17	28,120	5,400	44,246	3,352		81,118	2,904	5,808

4	Bijay Kumar Behera, Programmer (636)	26,110	6,600	38,925	3,271		74,906	12/15 - 2/16	26,110	5,400	37,497	3,151		72,158	2,748	8,244
		26,110	6,600	38,925	3,271		74,906	Mar-16	26,110	5,400	37,497	3,151		72,158	2,748	2,748
		27,100	6,600	40,103	3,370		77,173	Apr-16	27,100	5,400	38,675	3,250		74,425	2,748	2,748
		27,100	6,600	42,125	3,370		79,195	5/16-11/16	27,100	5,400	40,625	3,250		76,375	2,820	19,740
		27,100	6,600	44,484	3,370		81,554	Dec-16	27,100	5,400	42,900	3,250		78,650	2,904	2,904
		28,120	6,600	45,830	3,472		84,022	1/17-2/17	28,120	5,400	44,246	3,352		81,118	2,904	5,808
5	Radha Govinda Padhy, Curator (281)	26,270	6,600	39,115	3,287		75,272	12/15 - 2/16	26,270	5,400	37,687	3,167		72,524	2,748	8,244
		26,270	6,600	39,115	3,287		75,272	Mar-16	26,270	5,400	37,687	3,167		72,524	2,748	2,748
		26,960	6,600	39,936	3,356		76,852	Apr-16	26,960	5,400	38,508	3,236		74,104	2,748	2,748
		27,370	6,600	42,463	3,397		79,830	5/16-11/16	27,370	5,400	40,963	3,277		77,010	2,820	19,740
		27,370	6,600	44,840	3,397		82,207	12/16-2/17	27,370	5,400	43,256	3,277		79,303	2,904	8,712
6	Rama Prasad Panda, SO-II (158)	17,170	5,400	26,858			49,428	12/15 - 2/16	17,170	4,800	26,144			48,114	1,314	3,942
		17,170	5,400	26,858			49,428	Mar-16	17,170	4,800	26,144			48,114	1,314	1,314
																5,256
7	Dipti Prakash Naik, SA (381)	14,580	5,400	23,776	1,998		45,754	12/15 - 2/16	14,580	4,600	22,824	1,918		43,922	1,832	5,496
		14,580	5,400	23,776	1,998		45,754	Mar-16	14,580	4,600	22,824	1,918		43,922	1,832	1,832
		15,180	5,400	24,490	2,058		47,128	Apr-16	15,180	4,600	23,538	1,978		45,296	1,832	1,832
		15,180	5,400	25,725	2,058		48,363	5/16-11/16	15,180	4,600	24,725	1,978		46,483	1,880	13,160
		15,180	5,400	27,166	2,058		49,804	12/16-2/17	15,180	4,600	26,110	1,978		47,868	1,936	5,808
															28,128	
8	Simanchal Panda, SA (279)	14,020	5,400	23,110	1,942		44,472	12/15 - 2/16	14,020	4,600	22,158	1,862		42,640	1,832	5,496
		14,020	5,400	23,110	1,942		44,472	Mar-16	14,020	4,600	22,158	1,862		42,640	1,832	1,832
		14,610	5,400	23,812	2,001		45,823	Apr-16	14,610	4,600	22,860	1,921		43,991	1,832	1,832
		14,610	5,400	25,013	2,001		47,024	5/16-8/16	14,610	4,600	24,013	1,921		45,144	1,880	7,520
															16,680	
9	Sankar Prasad Mohapatra, SO-I (399)	17,880	5,400	27,703	2,328	40	53,351	12/15 - 2/16	17,880	4,800	26,989	2,268	40	51,977	1,374	4,122
		17,880	5,400	27,703	2,328	40	53,351	Mar-16	17,880	4,800	26,989	2,268	40	51,977	1,374	1,374
		17,200	5,400	26,894	2,260	40	51,794	Apr-16	17,200	4,800	26,180	2,200	40	50,420	1,374	1,374
		17,200	5,400	28,250	2,260	40	53,150	5/16-9/16	17,200	4,800	27,500	2,200	40	51,740	1,410	7,050
		17,880	5,400	29,100	2,328	40	54,748	10/16-11/16	17,880	4,800	28,350	2,268	40	53,338	1,410	2,820
		17,880	5,400	30,730	2,328	40	56,378	12/16-2/17	17,880	4,800	29,938	2,268	40	54,926	1,452	4,356

																				21096
10	Prakash Ch Ghatual, SA (368)	14,960	5,400	24,228	2,036		46,624	12/15 - 2/16	14,960	4,600	23,276	1,956		44,792	1,832					5,496
		14,960	5,400	24,228	2,036		46,624	Mar-16	14,960	4,600	23,276	1,956		44,792	1,832					1,832
		15,570	5,400	24,954	2,097		48,021	Apr-16	15,570	4,600	24,002	2,017		46,189	1,832					1,832
		15,570	5,400	26,213	2,097		49,280	5/16-11/16	15,570	4,600	25,212	2,017		47,399	1,881					9,405
		15,570	5,400	27,680	2,097		50,747	12/16-2/17	15,570	4,600	26,624	2,017		48,811	1,936					5,808
																				24,373
11	Paramananda Samal, SO-II (522)	16,710	5,400	26,311	2,211		50,632	12/15 - 2/16	16,710	4,800	25,597	2,151		49,258	1,374					4,122
		16,710	5,400	26,311	2,211		50,632	Mar-16	16,710	4,800	25,597	2,151		49,258	1,374					1,374
		17,380	5,400	27,108	2,278		52,166	Apr-16	17,380	4,800	26,394	2,218		50,792	1,374					1,374
		17,380	5,400	28,475	2,278		53,533	5/16-8/16	17,380	4,800	27,725	2,218		52,123	1,410					5,640
																				12,510
12	Upendra Narayan Mohapatra, SO-I (367)	17,880	5,400	27,703	2,328	40	53,351	12/15 - 2/16	17,880	4,800	26,989	2,268	40	51,977	1,374					4,122
		17,880	5,400	27,703	2,328	40	53,351	Mar-16	17,880	4,800	26,989	2,268	40	51,977	1,374					1,374
		17,200	5,400	26,894	2,260	40	51,794	Apr-16	17,200	4,800	26,180	2,200	40	50,420	1,374					1,374
		17,200	5,400	28,250	2,260	40	53,150	5/16-8/16	17,200	4,800	27,500	2,200	40	51,740	1,410					5,640
		17,880	5,400	29,100	2,328	40	54,748	9/16-11/16	17,880	4,800	28,350	2,268	40	53,338	1,410					4,230
																				16,740
13	Madan Mohan Sahu, SA (572)	14,580	5,400	23,776	1,998		45,754	12/15 - 2/16	14,580	4,600	22,824	1,918		43,922	1,832					5,496
		14,580	5,400	23,776	1,998		45,754	Mar-16	14,580	4,600	22,824	1,918		43,922	1,832					1,832
		14,020	5,400	23,110	1,942		44,472	Apr-16	14,020	4,600	22,158	1,862		42,640	1,832					1,832
		14,020	5,400	24,275	1,942		45,637	5/16-11/16	14,020	4,600	23,275	1,862		43,757	1,880					13,160
		14,020	5,400	25,634	1,942		46,996	12/16-2/17	14,020	4,600	24,578	1,862		45,060	1,936					5,808
																				28,128
14	Niranjan Prasad Patro, SO-II (400)	16,830	5,400	26,454	2,223		50,907	12/15 - 2/16	16,830	4,600	25,502	2,143		49,075	1,832					5,496
		16,830	5,400	26,454	2,223		50,907	Mar-16	16,830	4,600	25,502	2,143		49,075	1,832					1,832
		17,510	5,400	27,263	2,291		52,464	Apr-16	17,510	4,600	26,311	2,211		50,632	1,832					1,832
		17,510	5,400	28,638	2,291		53,839	5/16-11/16	17,510	4,600	27,638	2,211		51,959	1,880					13,160
		17,510	5,400	30,241	2,291		55,442	12/16-2/17	17,510	4,600	29,185	2,211		53,506	1,936					5,808
																				28,128
15	Simanchal Rath, SO-II (369)	17,140	5,400	26,823	2,254		51,617	12/15 - 2/16	17,140	4,600	25,871	2,174		49,785	1,832					5,496
		17,140	5,400	26,823	2,254		51,617	Mar-16	17,140	4,600	25,871	2,174		49,785	1,832					1,832
		17,830	5,400	27,644	2,323		53,197	Apr-16	17,830	4,600	26,692	2,243		51,365	1,832					1,832
		17,830	5,400	29,038	2,323		54,591	5/16-6/16	17,830	4,600	28,038	2,243		52,711	1,880					3,760

								6								12,920
16	P Parsuram Patro, SO-I (567)	17,880	5,400	27,703	2,328		53,311	12/15 - 2/16	17,880	4,800	26,989	2,268		51,937	1,374	4,122
		17,880	5,400	27,703	2,328		53,311	Mar-16	17,880	4,800	26,989	2,268		51,937	1,374	1,374
		17,200	5,400	26,894	2,260		51,754	Apr-16	17,200	4,800	26,180	2,200		50,380	1,374	1,374
		17,200	5,400	28,250	2,260		53,110	5/16-11/ 16	17,200	4,800	27,500	2,200		51,700	1,410	9,870
		17,880	5,400	30,730	2,328		56,338	12/16-2/ 17	17,880	4,800	29,938	2,268		54,886	1,452	4,356
																21,096
17	Bhabani Kanta Nayak, SO-II (350)	17,140	5,400	26,823	2,254	40	51,657	12/15 - 2/16	17,140	4,800	26,109	2,194	40	50,283	1,374	4,122
		17,140	5,400	26,823	2,254	40	51,657	Mar-16	17,140	4,800	26,109	2,194	40	50,283	1,374	1,374
		17,830	5,400	27,644	2,323	40	53,237	Apr-16	17,830	4,800	26,930	2,263	40	51,863	1,374	1,374
		17,830	5,400	29,038	2,323	40	54,631	5/16-11/ 16	17,830	4,800	28,288	2,263	40	53,221	1,410	9,870
		17,830	5,400	30,664	2,323	40	56,257	12/16-2/ 17	17,830	4,800	29,872	2,263	40	54,805	1,452	4,356
																21,096
18	Kabir Prasad Sahu, SO-II (510)	16,830	5,400	26,454	2,223		50,907	12/15 - 2/16	16,830	4,600	25,502	2,143		49,075	1,832	5,496
		16,830	5,400	26,454	2,223		50,907	Mar-16	16,830	4,600	25,502	2,143		49,075	1,832	1,832
		17,510	5,400	27,263	2,291		52,464	Apr-16	17,510	4,600	26,311	2,211		50,632	1,832	1,832
		17,510	5,400	28,638	2,291		53,839	5/16-11/ 16	17,510	4,600	27,638	2,211		51,959	1,880	13,160
		17,510	5,400	30,241	2,291		55,442	12/16-2/ 17	17,510	4,600	29,185	2,211		53,506	1,936	5,808
																28,128
19	Shyama Ghana Parida, SO-I (401)	16,590	5,400	26,168			48,158	12/15 - 2/16	16,590	4,800	25,454			46,844	1,314	3,942
		16,590	5,400	26,168			48,158	Mar-16	16,590	4,800	25,454			46,844	1,314	1,314
		17,250	5,400	26,954			49,604	Apr-16	17,250	4,800	26,240			48,290	1,314	1,314
		17,250	5,400	28,313			50,963	May-16	17,250	4,800	27,263			49,313	1,650	1,650
																8,220
20	Sankar Behera, SO-I (465)	17,210	5,400	26,906	2,261		51,777	Dec-15	17,210	4,600	25,954	2,181		49,945	1,832	4,580
		17,210	5,400	26,906	2,261		51,777	Jan-16	17,210	4,800	26,192	2,201		50,403	1,374	
		17,210	5,400	26,906	2,261		51,777	Feb-16	17,210	4,800	26,192	2,201		50,403	1,374	
		17,210	5,400	26,906	2,261		51,777	3/16 &4/16	17,210	4,800	25,954	2,201		50,165	1,612	3,224
		17,210	5,400	28,263	2,261		53,134	5/16-8/1 6	17,210	4,800	26,192	2,201		50,403	2,731	10,924
																18,728
21	Umakanta Mohapatra, SO-I (395)	18,470	5,400	28,405	2,387		54,662	12/15 - 2/16	18,470	4,800	27,691	2,327		53,288	1,374	4,122
		18,470	5,400	28,405	2,387		54,662	Mar-16	18,470	4,800	27,691	2,327		53,288	1,374	1,374
		18,510	5,400	28,453	2,791		55,154	Apr-16	18,510	4,800	27,739	2,331		53,380	1,774	1,774
		18,510	5,400	29,888	2,791		56,589	5/16-11/ 16	18,510	4,800	29,138	2,331		54,779	1,810	12,670

		19,230	5,400	32,512	2,463		59,605	12/16-1/17	19,230	4,800	31,720	2,403		58,153	1,452	2,904
																22,844
22	Debi Prasad Das, SO (277)	14,950	5,400	24,217	2,035		46,602	12/15 - 2/16	14,950	4,600	23,265	1,955		44,770	1,832	5,496
		14,950	5,400	24,217	2,035		46,602	Mar-16	14,950	4,600	23,265	1,955		44,770	1,832	1,832
		15,560	5,400	24,942	2,096		47,998	Apr-16	15,560	4,600	23,990	2,016		46,166	1,832	1,832
		15,560	5,400	26,200	2,096		49,256	5/16-11/16	15,560	4,600	25,200	2,016		47,376	1,880	13,160
		15,560	5,400	27,667	2,096		50,723	12/16-2/17	15,560	4,600	26,611	2,016		48,787	1,936	5,808
																28,128
23	Deelip Ku Das, SO-II (613)	15,580	5,400	24,966	2,098		48,044	12/15 - 2/16	15,580	4,600	24,014	2,018		46,212	1,832	5,496
		15,580	5,400	24,966	2,098		48,044	Mar-16	15,580	4,600	24,014	2,018		46,212	1,832	1,832
		16,840	5,400	26,466	2,224		50,930	Apr-16	16,840	4,600	25,514	2,144		49,098	1,832	1,832
		16,840	5,400	27,800	2,224		52,264	May-16	16,840	4,600	26,800	2,144		50,384	1,880	1,880
																11,040
24	M Gopal Rao, SO-II (184)	16510	5400	26073			47983	12/15 - 2/16	16510	4600	25121			46231	1752	5256
		16,510	5,400	26,073			47,983	Mar-16	16,510	4,600	25,121			46,231	1,752	1,752
																7,008
25	Uma Sankar Mohapatro, SO-II (501)	16,190	5,400	25,692	2,159		49,441	12/15 - 2/16	16,190	4,600	24,740	2,079		47,609	1,832	5,496
		16,190	5,400	25,692	2,159		49,441	Mar-16	16,190	4,600	24,740	2,079		47,609	1,832	1,832
		16,840	5,400	26,466	2,224		50,930	Apr-16	16,840	4,600	25,514	2,144		49,098	1,832	1,832
		16,840	5,400	27,800	2,224		52,264	5/16-11/16	16,840	4,600	26,800	2,144		50,384	1,880	13,160
		16,840	5,400	29,357	2,224		53,821	12/16-2/17	16,840	4,600	28,300	2,144		51,884	1,937	5,811
																28,131
26	Susanta Ku Mohapatra, SO-II (289)	16,190	5,400	25,692	2,159		49,441	12/15 - 2/16	16,190	4,600	24,740	2,079		47,609	1,832	5,496
		16,190	5,400	25,692	2,159		49,441	Mar-16	16,190	4,600	24,740	2,079		47,609	1,832	1,832
		16,840	5,400	26,466	2,224		50,930	Apr-16	16,840	4,600	25,514	2,144		49,098	1,832	1,832
		16,840	5,400	27,800	2,224		52,264	5/16-11/16	16,840	4,600	26,800	2,144		50,384	1,880	13,160
		16,840	5,400	29,357	2,224		53,821	12/16-2/17	16,840	4,600	28,300	2,144		51,884	1,937	5,811
																28,131
27	Radha Raman Patanaik, SO-I (405)	17,210	5,400	26,906	2,261		51,777	12/15 - 2/16	17,210	4,800	26,192	2,201		50,403	1,374	4,122
		17,210	5,400	26,906	2,261		51,777	Mar-16	17,210	4,800	26,192	2,201		50,403	1,374	1,374
		17,250	5,400	26,954	2,265		51,869	Apr-16	17,250	4,800	26,240	2,205		50,495	1,374	1,374
		17,250	5,400	28,313	2,265		53,228	5/16-11/16	17,250	4,800	27,263	2,205		51,518	1,710	11,970
																18,840
28	S Bhima Rao, SO-II (568)	16,190	5,400	25,692	2,159		49,441	12/15 -	16,190	4,600	24,740	2,079		47,609	1,832	5,496

		16,190	5,400	25,692	2,159		49,441	2/16										
		16,190	5,400	25,692	2,159	125	49,566	Mar-16	16,190	4,600	24,740	2,079	125	47,609	1,832	1,832		
		16,840	5,400	26,466	2,224		50,930	Apr-16	16,840	4,600	25,514	2,144		49,098	1,832	1,832		
		16,840	5,400	27,800	2,224		52,264	5/16-11/16	16,840	4,600	26,800	2,144		50,384	1,880	13,160		
		16,840	5,400	29,357	2,224		53,821	12/16-2/17	16,840	4,600	28,300	2,144		51,884	1,937	5,811		
																		28,131
29	Rajendra Satapathy, SO-II (467)	16,190	5,400	25,692	2,159	125	49,566	12/15 - 2/16	16,190	4,600	24,740	2,079	125	47,734	1,832	5,496		
		16,190	5,400	25,692	2,159		49,441	Mar-16	16,190	4,600	24,740	2,079		47,609	1,832	1,832		
		16,840	5,400	26,466	2,224		50,930	Apr-16	16,840	4,600	25,514	2,144		49,098	1,832	1,832		
		16,840	5,400	27,800	2,224		52,264	5/16-11/16	16,840	4,600	26,800	2,144		50,384	1,880	13,160		
		16,840	5,400	29,357	2,224		53,821	12/16-2/17	16,840	4,600	28,300	2,144		51,884	1,937	5,811		
																		28,131
30	Basanta Ku Das, SO-II (265)	17,180	5,400	26,870	2,258		51,708	12/15 - 2/16	17,180	4,800	26,156	2,198		50,334	1,374	4,122		
		17,180	5,400	26,870	2,258		51,708	Mar-16	17,180	4,800	26,156	2,198		50,334	1,374	1,374		
		17,100	5,400	26,775	2,250		51,525	Apr-16	17,100	4,800	26,061	2,190		50,151	1,374	1,374		
		17,100	5,400	28,125	2,250		52,875	5/16-9/16	17,100	4,800	26,061	2,190		50,151	2,724	13,620		
		17,780	5,400	28,975	2,318		54,473	10/16-12/16	17,780	4,800	26,061	2,190		50,831	3,642	10,926		
		17,780	5,400	30,598	2,318		56,096	1/17 & 2/17	17,780	4,800	26,061	2,190		50,831	5,265	10,530		
																		41,946
31	Dibakar Sethi, SO-II (183)	17,180	5,400	26,870	2,258		51,708	12/15 - 2/16	17,180	4,800	26,156	2,198		50,334	1,374	4,122		
		17,180	5,400	26,870	2,258		51,708	3/16 & 4/16	17,180	4,800	26,156	2,198		50,334	1,374	2,748		
		17,180	5,400	28,225	2,258		53,063	May-16	17,180	4,800	27,475	2,198		51,653	1,410	1,410		
		17,100	5,400	28,125	2,250		52,875	6/16-9/16	17,100	4,800	27,375	2,190		51,465	1,410	5,640		
		17,780	5,400	28,975	2,318		54,473	10/16-11/16	17,780	4,800	28,225	2,258		53,063	1,410	2,810		
		17,780	5,400	30,598	2,318		56,096	12/16 & 2/17	17,780	4,800	29,806	2,258		54,644	1,452	4,356		
																		21,086
32	Sunil Ku Patra, SA (910)	17,010	5,400	26,668	2,241		51,319	12/15 - 2/16	17,010	4,800	25,954	2,181		49,945	1,374	4,122		
		17,010	5,400	26,668	2,241		51,319	Mar-16	17,010	4,800	25,954	2,181		49,945	1,374	1,374		
		17,210	5,400	26,906	2,261		51,777	Apr-16	17,210	4,800	26,192	2,201		50,403	1,374	1,374		
		17,210	5,400	28,263	2,261		53,134	5/16-11/16	17,210	4,800	27,513	2,201		51,724	1,410	9,870		
		17,210	5,400	29,845	2,261		54,716	Dec-16	17,210	4,800	29,053	2,201		53,264	1,452	1,452		
		17,890	5,400	30,743	2,329		56,362	1/17 & 2/17	17,890	4,800	29,951	2,269		54,910	1,452	2,904		

																	21,096
33	Lal Bahadur Sharma, SA (912)	12,560	5,400	21,372	1,796		41,128	12/15 - 2/16	12,560	4,200	19,944	1,676		38,380	2,748		8,244
		12,560	5,400	21,372	1,796		41,128	Mar-16	12,560	4,200	19,944	1,676		38,380	2,748		2,748
		13,100	5,400	22,015	1,850		42,365	Apr-16	13,100	4,200	20,587	1,730		39,617	2,748		2,748
		13,100	5,400	23,125	1,850		43,475	5/16-11/16	13,100	4,200	21,625	1,730		40,655	2,820		19,740
		13,100	5,400	24,420	1,850		44,770	12/16-2/17	13,100	4,200	22,836	1,730		41,866	2,904		8,712
																	42,192
34	Satya Narayan Sahu, SO-II (398)	17,180	5,400	26,870			49,450	12/15 - 2/16	17,180	4,800	26,156			48,136	1,314		3,942
		17,180	5,400	26,870			49,450	Mar-16	17,180	4,800	26,156			48,136	1,314		1,314
		17,860	5,400	27,679			50,939	Apr-16	17,860	4,800	26,964			49,624	1,315		1,315
		17,860	5,400	29,075			52,335	5/16-11/16	17,860	4,800	28,325			50,985	1,350		9,450
		17,860	5,400	30,703			53,963	Dec-16	17,860	4,800	29,911			52,571	1,392		1,392
		18,560	5,400	31,627			55,587	1/17 &2/17	18,560	4,800	30,835			54,195	1,392		2,784
																	20,197
35	Prasanta Ku Das, SO-II (595)	14,950	5,400	24,217	2,035		46,602	12/15 - 2/16	14,950	4,600	23,265	1,955		44,770	1,832		5,496
		14,950	5,400	24,217	2,035		46,602	Mar-16	14,950	4,600	23,265	1,955		44,770	1,832		5,496
		15,560	5,400	24,942	2,096		47,998	Apr-16	15,560	4,600	23,979	2,015		46,154	1,844		1,844
		15,560	5,400	26,200	2,096		49,256	5/16-11/16	15,560	4,600	25,200	2,015		47,375	1,881		13,167
		15,560	5,400	27,667	2,096		50,723	12/16-2/17	15,560	4,600	26,611	2,015		48,786	1,937		5,811
																	31,814
														Total			8,80,902

Compliance for SI No.1 to 4:

The four programmers were appointed in the post on 31.12.1988 in the scale of pay of Rs.1350-55-1735-EB-60-2095-70-2375-EB-75-2975/-. Subsequently, the said pay scale has been revised w.e.f. 01.05.1989 at Rs.2000-60-2300-EB-75-3200-100-3500/- and w.e.f. 01.01.1996 (OURSP 1999) at Rs.6500-200-10500/-. They have been allowed the Time Bound Advanced Scale w.e.f. 01.01.2004 at Rs.8000-275-13500 corresponding to the scale Rs.6500-200-10500/-.

The said TBA scale of Rs.8000-275-13500/- has been subsequently revised to Rs.9300-34800/- with Grade Pay of Rs.5400/- w.e.f. 01.01.2006, duly approved by the Hon'ble Chancellor vide letter No.246/SG(HE) dated 18.03.2010 (Annexure - I).

Accordingly they have been allowed the next Grade pay of Rs.6600/- on completion of 20 years of service, under RACP Scheme.

As regards the applicability of GP of Rs.4800/- it is mentioned here that, the said GP has not been stipulated under OURSP 2009 w.e.f. 01.01.2006 approved by the Chancellor and the same has been introduced on 01.01.2013 as per F.D. Resolution No.262274/F dated 08.08.2013.

Compliance for SI No.5:

The Curator Dr. Radha Govinda Padhy had joined the post on 16.02.1987 in the scale of pay of Rs.1350-55-1735-EB-60-2095-70-2375-EB-75-2975/-. Subsequently the said pay scale has been revised w.e.f. 01.05.1989 at Rs.2000-60-2300-EB-75-3200-100-3500/- and w.e.f. 01.01.1996 (OURSP 1999) at Rs.6500-200-10500/-. He has been allowed the Time Bound Advancement Scale w.e.f. 16.02.2002 at Rs.8000-275-13500/- corresponding to the scale Rs.6500-200-10500/-

The said TBA Scale of Rs.8000-275-13500/- has been subsequently revised to Rs.9300-34800/- with grade pay Rs.5400/- w.e.f. 01.01.2006, duly approved by the Hon'ble Chancellor vide letter No.246/SG(HE) dated 18.03.2010 (Annexure – I).

Accordingly he has been allowed Grade pay of Rs.6600/- on completion of 20 years of service under RACP Scheme.

As regards the applicability of GP of Rs.4800/- it is mentioned here that, the said GP has not been stipulated under OURSP 2009 w.e.f. 01.01.2006 approved by the Chancellor and the same has been introduced on 01.01.2013 as per F.D. Resolution No.262274/F dated 08.08.2013.

Further, the Hon'ble Chancellor vide letter No.U-06/2018/234/SG(HE) dated 30.04.2018 under clause b16 subtitle "Exemption" has notified that, the F.D. Lt. No.26274 dated 08.08.2013, of Govt. of Odisha is not applicable to the State Universities.

Hence, it is requested to re-consider the objections after re-examine the facts stated above.

Compliance for SI No.6 to 35:

As per finance department resolution No.3560 dated 06.02.2013, the RACP scheme has been allowed to this University vide letter No.22351(2)/HE dated 05.10.2015.

The pay fixation of the eligible employees from the cadre of Jr. Asst. to Section Officer has been made under clause 10 of the resolution cited above.

Clause 10 – states that, the employees of the cadre having promotional hierarchy will get the Grade pay of the promotional post.

It may be mentioned here that, as per the Orissa Universities Recruitment & promotion of Non-teaching Employees Rules,1992 the promotional hierarchy of the cadre of Jr. Asst. is up to section Officer L-I and under clause 24(1) of Orissa Universities Recruitment & Promotion of Non-teaching employees Rule, the promotional hierarchy of SO L-I is to the post of Assistant Registrar/ Budget-cum-Accounts Officer/ Assistant Controller of Examination, Students' Welfare Officer etc., which carries the scale of pay of Rs.9300-34800 + GP Rs.5400/- (duly approved). Accordingly, the fixation of pay with Grade Pay of Rs.5400/- has been allowed to the eligible incumbents in cadre posts on completion of 30 years of service as per the conditions stipulated under clause 10 of RACPS.

As regards the letter No.23975/HE dated 24.08.2018 of the department of Higher Education, Odisha, it is stated here that, the university has moved the government with a request to take decision of granting the G.P. of Rs.4600/- to the Section Officer under RACP (merging Section Officer Level-II and Level-I) at par with the Gangadhar Meher University and Fakir Mohan University (Annexure-II) and Rs.5400/- to the next promotional post of Section Officer, vide this office letter No.6991(2) dated 03.10.2018 (Annexure-III). In response to the letter the Finance Department, Government of Odisha has moved the Additional Secretary, Higher Education to take appropriate action in the matter vide letter No.33301/F dated 23.10.2018 (Annexure-IV). As the matter is pending with the Government it has been decided to take action on the letter dated 24.08.2018 after getting clarification from the government.

Observation by Audit:-

SI No.01 to 05:

(1) RACP benefit has been extended to the employees vide the finance department resolution No.3560/F dated 06.02.2013. At clause 1 of Annexure-I, it has been stipulated that, " there shall be three financial up-gradation under the RACPS, counted from the direct entry grade on completion of 10, 20 and 30 years of service in a single cadre in absence of promotion." Moreover, under clause 16 of Memo No.1738/ F dated 20.01.2014 of finance department, Odisha it has been clarified that, the pay of an employee shall be fixed in the manner laid down u/r 13 of ORSP Rules, 2008 without change of Grade pay subject to adjustment of benefits already availed in shape of TBA/ACP under ORSP Rules, 1998 and ORSP Rules, 2008 respectively while fixing pay of an employee under RACPS if the next promotional post in the cadre carries the same Grade pay.

(2) The benefit of RACP scheme has been extended to the eligible Non-teaching employees of Berhampur University vide letter No.22351/dated 05.10.15 of Higher Education Department, Odisha. As per para 10 of Resolution No.3560/dated 06.02.2003 of the Finance Deptt., Odisha, it has been categorically mentioned that, "The employees in isolated/ ex-cadre posts not having any promotional hierarchy will get the next higher grade pay as per the first schedule of ORSP Rules, 2008 with the interpolations, if any introduced subsequently. Subsequently, the Finance Department, Odisha vide Resolution No.26274/ F dated 08.08.2013, interpolated a new grade pay of Rs.4800/- in the pay band Rs.9300-34,800/-. The interpolation of said grade pay was further reiterated vide letter No.26557/ dated 30.11.15 of Higher Education department, Odisha wherein it was mentioned that, in the finance department resolution No.26274/F dated 08.08.2013, a new grade pay Rs.4800/- was introduced under ORSP Rule 2008 w.e.f. 01.01.2013. The introduction of GP Rs.4800/- in ORSP Rule 2008 is a government decision for the employees of the state including isolated/ ex-cadre category of post.

Thus, the compliance submitted by the local authority is not acceptable and the objection holds good.

SI No.06 to 35:

Letter No.23975/HE dated 24.08.18 of Deptt. of Higher Education, Odisha fully vindicates the genuineness of the audit objection, to which the local authority has not produced any compliance. Moreover, as per the local authority, in connection to the aforesaid letter, the Govt. had been moved with a request to take decision of granting the GP of Rs.4600/- to Section Officers under RACP (merging Section Officer level-II and level-I) and Rs.5400/- to the next promotional post of Section Officer vide his Officer letter No.6991(2)/ dated 03.10.2018. The local authority had decided to take action on the letter dated 24.08.2018 after getting clarification from the Govt.

Hence, it's requested to effect recovery from the employees in light of letter No.23975/HE dated 24.08.2018 and the audit objection, necessary re-fixation of salary may be made after getting clarification from the Government.

The following officials are equally held responsible for the excess payment..

<u>Name of the Officials</u>	<u>Amount</u>
1-Sri Jayakrushna Reddy,C.O.F	Rs.1,76,181.00
2-Sri Remish Kerketta,Registrar	Rs.1,76,181.00
3-Sri Sankar Mahapatra,Section Officer	Rs.1,76,180.00
4-Smt. Sasmita Padhi,Sr. Asstt.	Rs.1,76,180.00
5-Sri Susanta Kumar Panda ,Internal Auditor	<u>Rs.1,76,180.00</u>
Total	<u>Rs.8,80,902.00</u>

18.5 - Irregular Engagement of DWW/ DLRs-

On verification of paid vouchers wrt main cash book, the following amount **Rs.59,52,897.00** has been paid towards engagement of DWW/DLRs in different sections. In support of this payment, the permission of the Higher Education Deptt., Odisha, BBSR or permission from the Chancellor Office, BBSR may be produced to audit for verification.

DWW/DLR engaged in BU during 2016-17			
Vr. No	Date	Amount(Gross)	Amount(Net)
39/18.04.16		390858.00	268660.00
121/11.05.16		333420.00	259307.00
316/9.06.16		382291.00	262308.00
437/8.07.16		370831.00	253413.00
669/12.08.16		381109.00	261392.00
886/14.09.16		379634.00	259750.00
1057/6.10.16		361377.00	274362.00
1191/8.11.16		371659.00	282492.00
1338/13.12.16		356075.00	244408.00
1497/13.01.17		368705.00	253954.00
1617/9.02.17		374021.00	258073.00
1738/9.3.17		332518.00	226128.00
Total		4402498.00	3104247.00

DWW/DLR engaged in UHHS at BU during 2016-17			
Vr. No	Date	Amount(Gross)	Amount(Net)
30/16.4.16		89500.00	72041.00
112/7.5.16		113500.00	106130.00
310/8.6.16		113500.00	106130.00
439/8.7.16		113500.00	104966.00
671/12.8.16		107500.00	99315.00
888/15.9.16		107500.00	99315.00
1062/6.10.16		107500.00	103703.00
1189/5.11.16		98016.00	95081.00

1330/13.12.16	96000.00	90403.00	Nov-16
1498/13.1.17	96000.00	90403.00	Dec-16
1643/16.2.17	96000.00	90403.00	Jan-17
1740/9.3.17	96000.00	90236.00	Feb-17
Total	1234516.00	1148126.00	

DWW/DLR engaged in M Farma(S.F.C.) at BU during 2016-17

10(1)/7.4.16	148930.00	145339.00	Mar-16
100/5.5.16	148930.00	145339.00	Apr-16
278/6.6.16	148930.00	145339.00	May-16
435/8.7.16	148930.00	145339.00	Jun-16
599/3.8.16	148930.00	145339.00	Jul-16
827/3.9.16	148930.00	144999.00	Aug-16
1038/4.10.16	148930.00	145339.00	Sep-16
1176/4.11.16	148930.00	145339.00	Oct-16
1312/7.12.16	148930.00	145339.00	Nov-16
1480/9.1.17	148930.00	145339.00	Dec-16
1596/6.2.17	142156.00	134500.00	Jan-17
1721/6.3.17	118930.00	112974.00	Feb-17
Total	1750386.00	1700524.00	
G.total	7387400.00	59,52,897.00	

In response to audit objection statement the local authority stated that "No specific order received from the Department of Higher Education, Govt of Odisha ,BBSR and from the office of the Chancellor regarding payment of wage to DWWs.The university has engaged DWWs and paid wages to them as approved by Syndicate from its own sources vide Resolution No 22 & 23 dt.25.01.2010.The reply of the local authority not settled the objection. Hence till approval by the Department of Higher Education, Govt of Odisha ,BBSR and from the office of the Chancellor the entire amount of **Rs .59,52,897.00** is kept under objection.

18.6 -

Production of vehicle Log Book to Audit:

On verification of the vouchers of payment cash book for the year 2016-17 it was observed that, an amount of Rs.40,866.30 has been shown expenditure towards cost of fuel for the following vehicles. The concerned Log Book of the vehicles was asked to be produced for verification of the utilisation of fuels.

Vehicle No	Vr,No/Date	Bill No	Date	Fuel used qty.	HSD	Amount	
OD07Q-5959	1775/20.3.17	165	16.2.17	40 Liter	-do-	2602.80	
		105	21.2.17	20 Liter	-do-	1301.40	
		184	22.2.17	50 liter	-do-	3253.50	
		101	23.2.17	35 Liter	-do-	2277.45	
		35	7.2.17	45 liter	-do-	2928.15	
		103	8.2.17	40 liter	-do-	2602.80	
		41	12.2.17	35 liter	-do-	2277.45	
		1843/30.3.17	185	3.3.17	30 liter	-do-	1952.10
		91	4.3.17	15 liter	-do-	976.05	
		195	6.3.17	40 liter	-do-	2602.80	
		174	12.3.17	30 liter	-do-	1952.10	
		10	14.3.17	40 liter	-do-	2602.80	
						27329.40	

OAG 7499	88/3.5.16	104	31.3.16	40 liter	-do-	2071.20
	125/12.5.16	3	5.4.16	40 liter	-do-	2154.00
		68	11.4.16	40 liter	-do-	2154.00
						6379.20
New Vehicle	1707/1.3.17	194	23.1.17	20 liter	-do-	1301.40
		133	26.1.17	45 liter	-do-	2928.15
		9	28.1.17	45 liter	-do-	2928.15
						7157.70
Grand Total						40,866.30

But, in response to the objection memo, the local authority failed to produce the records to audit and the objection memo was not returned with any reply till close of audit. Hence, the payment of above amount of **Rs.40,866.00** towards cost of fuels is held under objection till production those records to audit.

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

19.1 -

Regarding collection & refund of SD/EMD, the concerned registers has not been maintained by the University.
 As per cash book the following position was ascertained. The balance of Rs.1,19,23,663.00 is due for refund.
 As per Odisha University Accounts Manual, the collection & refund of SD/EMD is to be maintained in the Form No.5 (vide Para no-13, Chapter-III). But this procedure has not been followed.

PARTICULARS	SD	EMD	TOTAL
Opening balance as on 01.04.2016	23,41,370	10,13,290	33,54,660
Receipt during 2016-17	8,92,107	79,21,667	88,13,774
Total	32,33,477	89,34,957	1,21,68,434
Deposited during 2016-17	2,44,771	0	2,44,771
Balance as on 31.03.2017	29,88,706	89,34,957	1,19,23,663

19.2 - Position of Government dues

Regarding collection & deposit of the Govt. dues, the concerned registers have not been maintained by the University. As per cash book the following position was ascertained. The balance of Rs.242430.00 is to be deposited in the concerned deptt. As per Letter No.2133/dtd.25.01.2017/FD tax deducted from the Contractors & other sources to be remitted to the Govt. deptts. through Treasury within a week from the deduction of tax. Necessary steps may be taken for early deposit of Govt. dues.and compliance reported to audit.

Particulars	Income Tax	ST/VAT	Labour Cess	Royalty	Total
Opening balance as on 01.04.2016	10,958	25,038	6,260	2,00,174	2,42,430

Receipt during 2016-17	2,87,539	9,48,583	2,16,984	86,100	15,39,206
Total	2,98,497	9,73,621	2,23,244	2,86,274	17,81,636
Deposited during 2016-17	2,82,295	9,50,915	2,16,995	61,669	15,11,874
Balance to be deposited as on 31.03.2017	16,202	22,706	6,249	2,24,605	2,69,762

In addition to above, arrear dues of water charges and energy charges have not been cleared. It was noticed that, **Rs.6,29,132.30** towards arrear energy charges and **Rs.29,149/-** towards arrear water charges were outstanding to be paid as on 31.03.2017.

Hence the Local Authority is suggested to deposit the Govt. dues of **Rs.9,28,043.00** (=260762 + 629132 + 29149) in the concerned departments and compliance reported to audit

19.3 - Position of Professional tax

The position of professional tax received and deposited during the year 2016-17 is given below.

Opening balance as on 01.04.16	0
Receipt during 2016-17	9,96,475.00
Total	9,96,475.00
Expenditure during 2016-17	9,96,475.00
Closing balance as on 31.03.17	0

19.4 -

General Provident Fund of BU Employees

The financial position of GPF of BU for the year 2016-17 is furnished below.

Opening balance as on 01.04.16	1,247,572.97
Receipt during 2016-17	41,576,536.00
Total	42,824,108.97
Expenditure during 2016-17	40,743,155.00
Closing balance as on 31.03.17	2,080,953.97
Closing balance as on 31.03.17 as per pass book(A/C No-10941793108, SBI, Bhanjabihar)	2,080,953.97

TDR Position

Opening balance as on 01.04.16	103,874,638.00
TDR purchased during 2016-17	0.00
Total	103,874,638.00
TDR encashed during 2016-17	7,458,856.00
Closing balance as on 31.03.17	96,415,782.00
Details of Closing balance as on 31.03.2017	
In Bank as on 31.3.17	2,080,953.97
In TDR as on 31.3.17	96,415,782.00

Details of TDR Position(GPF) as on 31.03.2017

Sl.No.	DOD	TDR A/C No.	Amount	DOM	M.Value	In.Rate	Period	Fund
1	05-04-2011	31699788084	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
2	05-04-2011	31699786654	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
3	05-04-2011	31699824013	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
4	05-04-2011	31699824546	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
5	05-04-2011	31699824896	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
6	05-04-2011	31699866393	53,12,468	05-04-2019	106,17,569	8.75%	8 yr	G.P,F
7	05-04-2011	31699825131	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
8	05-04-2011	31699825460	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
9	05-04-2011	31699827194	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
10	05-04-2011	31699827503	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
11	05-04-2011	31699867477	57,62,021	05-04-2019	115,16,052	8.75%	8 yr	G.P,F
12	05-04-2011	31699827808	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
13	05-04-2011	31699828085	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
14	05-04-2011	31699828358	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
15	05-04-2011	31699828608	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
16	05-04-2011	31699828937	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
17	05-04-2011	31699865265	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	G.P,F
18	05-04-2011	31699868120	54,24,983	05-04-2019	108,42,443	8.75%	8 yr	G.P,F
		Total	964,15,782					

19.5 -

General Provident Fund of LLC, BU Employees	
The financial position of GPF, LLC BU for the year 2016-17	
Opening balance as on 01.04.16	2,346,936.03
Receipt during 2016-17	737,757.00
Total	3,084,693.03
Expenditure during 2016-17	2,313,781.00
Closing balance as on 31.03.17	770,912.03
Closing balance as on 31.03.17 as per pass book(A/C No-10941793471, SBI, Bhanjabihar)	770,912.03
The TDR position of GPF, LLC BU for the year 2016-17	
Opening balance as on 01.04.16	0.00
TDR purchased during 2016-17	2,000,000.00
Total	2,000,000.00
TDR encashed during 2016-17	0.00
Closing balance as on 31.03.17	2,000,000.00
Details of Closing balance as on 31.03.2017	
In Bank as on 31.3.17	770,912.03
In TDR as on 31.3.17	2,000,000.00

Details of TDR Position(LLC) as on 31.03.2017

Sl.No.	DOD	TDR A/C No.	Amount	DOM	M.Value	In.Rate	Period	Fund
1	04-11-2016	36231819634	5,00,000	04-11-2017	5,36,193	7.05%	1 yr	LLC,G.P.F
2	04-11-2016	36231819464	5,00,000	04-11-2017	5,36,193	7.05%	1 yr	LLC,G.P.F
3	04-11-2016	36231820605	5,00,000	04-11-2017	5,36,193	7.05%	1 yr	LLC,G.P.F
4	04-11-2016	36231810982	5,00,000	04-11-2017	5,36,193	7.05%	1 yr	LLC,G.P.F
		Total	20,00,000					

19.6 -

Contributory Provident Fund of BU Employees	
The financial position of CPF of BU for the year 2016-17 is furnished below.	
Opening balance as on 01.04.16	8,931,884.44
Receipt during 2016-17	4,705,550.00
Total	13,637,434.44
Expenditure during 2016-17	7,546,967.00

Closing balance as on 31.03.17	6,090,467.44
Closing balance as on 31.03.17 as per pass book(A/C No-10941792092, SBI, Bhanjabihar)	6,090,467.44
TDR Position	
The TDR position of CPF of BU for the year 2016-17	
Opening balance as on 01.04.16	45,640,583.00
TDR purchased & re invested during 2016-17	5,442,175.00
Total	51,082,758.00
TDR encashed during 2016-17	0.00
Closing balance as on 31.03.17	51,082,758.00
Details of Closing balance as on 31.03.2017	
In Bank as on 31.3.17	6,090,467.44
In TDR as on 31.3.17	51,082,758.00

Details of TDR Position(CPF) as on 31.03.2017

Sl.No.	DOD	TDR A/C No.	Amount	DOM	M.Value	In.Rate	Period	Fund
1	05-04-2011	31699910059	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	C.P.F.
2	05-04-2011	31699911359	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	C.P.F.
3	05-04-2011	31699919824	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	C.P.F.
4	05-04-2011	31699915900	32,69,892	05-04-2019	65,35,250	8.75%	8 yr	C.P.F.
5	05-04-2011	31699912080	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	C.P.F.
6	05-04-2011	31699923024	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	C.P.F.
7	05-04-2011	31699923466	53,27,754	05-04-2019	106,48,120	8.75%	8 yr	C.P.F.
8	05-04-2011	31699923965	24,84,678	05-04-2019	49,65,911	8.75%	8 yr	C.P.F.
9	04-01-2012	32122792217	25,00,000	04-04-2019	48,51,457	9.25%	7 yr 03 M	C.P.F.
10	04-05-2016	33888029990	13,17,585	04-05-2017	14,15,739	7.25%	1 yr	C.P.F.
11	04-05-2016	35786129077	13,17,585	04-05-2017	14,15,739	7.25%	1 yr	C.P.F.
12	04-05-2016	35786142838	6,58,791	04-05-2017	7,07,868	7.25%	1 yr	C.P.F.
13	23-05-2016	35786395776	10,00,000	23-05-2017	10,74,495	7.25%	1 yr	C.P.F.
14	23-05-2016	35786396178	10,00,000	23-05-2017	10,74,495	7.25%	1 yr	C.P.F.
15	23-05-2016	35786401725	10,00,000	23-05-2017	10,74,495	7.25%	1 yr	C.P.F.
16	23-05-2016	35786402139	10,00,000	23-05-2017	10,74,495	7.25%	1 yr	C.P.F.
17	23-05-2016	35786402399	10,00,000	23-05-2017	10,74,495	7.25%	1 yr	C.P.F.
18	01-10-16	33344973724	25,67,703	01-10-2017	27,56,275	7.15%	1 yr	C.P.F.
		Total						

510,82,758

19.7 -

Employees Welfare Fund of BU

The financial position of EWF of BU for the year 2016-17 is furnished below.

Opening balance as on 01.04.16	201,587.25
Receipt during 2016-17	534,571.00
Total	736,158.25
Expenditure during 2016-17	359,500.00
Closing balance as on 31.03.17	376,658.25
Closing balance as on 31.03.17 as per pass book(A/C No-10941793131, SBI, Bhanjabihar)	376,658.25

TDR Position

The TDR position of EWF of BU for the year 2016-17

Opening balance as on 01.04.16	3,600,615.00
TDR purchased & re invested during 2016-17	296,826.00
Total	3,897,441.00
TDR encashed during 2016-17	0.00
Closing balance as on 31.03.17	3,897,441.00

Details of Closing balance as on 31.03.2017

In Bank as on 31.3.17	376,658.25
In TDR as on 31.3.17	3,897,441.00

Details of TDR Position(EWF) as on 31.03.2017

Sl.No.	DOD	TDR A/C No.	Amount	DOM	M.Value	In.Rate	Period	Fund
1	11-04-16	33835778421	2,79,318	11-04-2017	3,00,126	7.25%	1 yr	E.W.F
2	11-04-16	33835781434	2,79,318	11-04-2017	3,00,126	7.25%	1 yr	E.W.F
3	11-04-16	33835789532	2,79,318	11-04-2017	3,00,126	7.25%	1 yr	E.W.F
4	11-04-16	33835778806	2,79,318	11-04-2017	3,00,126	7.25%	1 yr	E.W.F
5	11-04-16	33835781820	1,39,658	11-04-2017	1,50,062	7.25%	1 yr	E.W.F
6	11-04-16	33835780882	2,79,318	11-04-2017	3,00,126	7.25%	1 yr	E.W.F
7	11-04-16	33835778986	2,79,318	11-04-2017	3,00,126	7.25%	1 yr	E.W.F
8	12-05-2016	33832340118	1,18,318	12-05-2017	1,27,132	7.25%	1 yr	E.W.F

9	12-05-2016	33832337274	1,18,318	12-05-2017	1,27,132	7.25%	1 yr	E.W.F
10	12-05-2016	33832332276	1,18,318	12-05-2017	1,27,132	7.25%	1 yr	E.W.F
11	12-05-2016	33832334557	1,18,318	12-05-2017	1,27,132	7.25%	1 yr	E.W.F
12	12-05-2016	33832336871	1,18,318	12-05-2017	1,27,132	7.25%	1 yr	E.W.F
13	12-05-2016	33832337648	1,18,318	12-05-2017	1,27,132	7.25%	1 yr	E.W.F
14	12-05-2016	33832338029	1,18,318	12-05-2017	1,27,132	7.25%	1 yr	E.W.F
15	12-05-2016	33832338529	1,18,318	12-05-2017	1,27,152	7.25%	1 yr	E.W.F
16	12-05-2016	33832339066	1,18,318	12-05-2017	1,27,132	7.25%	1 yr	E.W.F
17	12-05-2016	33832339577	1,18,318	12-05-2017	1,27,132	7.25%	1 yr	E.W.F
18	01-10-2016	33344953505	8,98,695	01-10-2017	9,64,695	7.15%	1 yr	E.W.F
		Total	38,97,441					

19.8 -

Employees Welfare Fund of Lingaraj Law College, BU

The financial position of EWF of Lingaraj Law College, BU for the year 2016-17 is furnished below.

Opening balance as on 01.04.16	39,425.92
Receipt during 2016-17	11,670.00
Total	51,095.92
Expenditure during 2016-17	0.00
Closing balance as on 31.03.17 as per cash Book	51,095.92
Closing balance as on 31.03.17 as per Pass Book(A/c No-10941793460,SBI,Bhanjabihar)	51,095.92
Difference	Nil

19.9 - Pension Fund of BU

Pension Fund of BU

The financial position of Pension Fund of BU, for the year 2016-17 is furnished below.

Opening balance as on 01.04.16	25,09,536.46
Receipt during 2016-17	40,60,46,933.00

Total	40,85,56,469.46
Expenditure during 2016-17	37,33,98,933.00
Closing balance as on 31.03.17 as per Cash Book	3,51,57,536.46
Closing balance as on 31.03.17 as per Pass Book	3,51,57,536.46
Difference	Nil

Details of Pass Book Position as on 31.03.2017

1. A/c No-10941793120,SBI,Bhanjabihar Rs.3,51,42,156.46
2. A/c No-31235968622.SBI.Bhanjabihar Rs . 15.380.00

Total Rs.3,51,57,536.46

TDR Position	
The TDR position of Pension of BU for the year 2016-17	
Opening balance as on 01.04.16	60,91,22,275.00
TDR purchased & re invested during 2016-17	28,15,50,691.00
Total	89,06,72,966.00
TDR encashed during 2016-17	22,43,72,291.00
Closing balance as on 31.03.17	66,63,00,675.00

Details of Closing balance as on 31.03.2017

In Bank as on 31.3.17	3,51,57,536.46
In TDR as on 31.3.17	66,63,00,675.00

Details of TDR Position of Pension as on 31.03.2017

Sl.No.	DOD	TDR Page	Amount	DOM	M.Value	A/c No.	In.Rate	Period	Fund	Mode of Int.
1	28-07-2016	242	60,00,000	01-04-2017	62,86,890	35956338158	7.00%	247 days	Pen. Fund	Maturity
2	28-07-2016	242	60,00,000	01-04-2017	62,86,890	35956337041	7.00%	247 days	Pen. Fund	Maturity
3	24-04-2015	212	50,00,000	24-04-2017	59,15,978	34891122216	8.50%	731 D	Pen. Reserve Fund	Maturity
4	24-04-2015	212	50,33,000	24-04-2017	59,55,024	34891125411	8.50%	731 D	Pen. Reserve Fund	Maturity
5	14.8.2012	150	100,00,000	10-08-2017	155,92,862	32485742534	9%	1822 days	Pen. Reserve Fund	Maturity
6	14.8.2012	150	100,00,000	10-08-2017	155,92,862	32485740570	9%	1822 days	Pen. Reserve Fund	Maturity
7	14.8.2012	150	100,00,000	10-08-2017	155,92,862	32485744440	9%	1822 days	Pen. Reserve Fund	Maturity
8	14.8.2012	152	100,00,000	10-08-2017	155,92,862	32485745750	9%	1822 days	Pen. Reserve Fund	Maturity
9	14.8.2012	152	100,00,000	10-08-2017	155,92,862	32485737920	9%	1822 days	Pen. Reserve	Maturity

									Fund	
10	14.8.2012	152	50,44,223	10-08-2017	78,65,387	32485748127	9%	1822 days	Pen. Reserve Fund	Maturity
11	09-10-15	218	90,00,000	09-10-2017	104,41,995	35279239611	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
12	09-10-15	218	90,00,000	09-10-2017	104,41,995	35279254197	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
13	09-10-15	220	90,00,000	09-10-2017	104,41,995	35279255645	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
14	09-10-15	220	90,00,000	09-10-2017	104,41,995	35279256230	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
15	09-10-15	220	90,00,000	09-10-2017	104,41,995	35279258205	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
16	09-10-15	220	90,00,000	09-10-2017	104,41,995	35279258680	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
17	09-10-15	220	90,00,000	09-10-2017	104,41,995	35279259683	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
18	09-10-15	220	90,00,000	09-10-2017	104,41,995	35279260972	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
19	09-10-15	220	90,00,000	09-10-2017	104,41,995	35279263190	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
20	09-10-15	222	90,00,000	09-10-2017	104,41,995	35279264489	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
21	09-10-15	222	90,00,000	09-10-2017	104,41,995	35279266872	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
22	09-10-15	222	60,00,000	09-10-2017	69,61,330	35279268188	7.50%	2 yrs.	Pen. Reserve Fund	Maturity
23	29-02-2016	230	70,94,063	01-02-2018	82,30,686	35602853672	7.50%	2 yr	Pen. Reserve Fund	Maturity
24	29-02-2016	230	71,43,728	01-02-2018	82,88,308	35602852454	7.50%	2 yr	Pen. Reserve Fund	Maturity
25	29-02-2016	230	19,56,937	01-02-2018	22,70,481	35602854235	7.50%	2 yr	Pen. Reserve Fund	Maturity
26	29-02-2016	230	71,44,215	01-02-2018	82,88,873	35602854701	7.50%	2 yr	Pen. Reserve Fund	Maturity
27	02-03-2016	232	70,95,398	02-03-2018	82,32,235	35633205091	7.50%	2 yr	Pen. Reserve Fund	Maturity
28	02-05-2016	236	61,56,821	02-03-2019	76,44,231	35752732892	7.50%	1064 days	Pen. Reserve Fund	Maturity
29	02-05-2016	236	91,57,685	02-03-2019	113,70,065	35752733908	7.50%	1064 days	Pen. Reserve Fund	Maturity
30	18-04-2016	238	94,78,000	01-04-2019	118,01,211	35718829278	7.50%	1078 days	Pen. Reserve Fund	Maturity
31	5.4.2011	68	52,26,394	05-04-2019	52,26,394	31699744669	8.75%	8yr	Pen. Reserve Fund	Yearly
32	5.4.2011	70		05-04-2019		3169974890	8.75%	8 yr	Pen.	Yearly

			52,26,394		52,26,394	4			Reserve Fund	
33	5.4.2011	70	52,26,394	05-04-2019	52,26,394	31699749293	8.75%	8 yr	Pen. Reserve Fund	Yearly
34	5.4.2011	72	52,26,394	05-04-2019	52,26,394	31699749645	8.75%	8 yr	Pen. Reserve Fund	Yearly
35	5.4.2011	72	52,26,394	05-04-2019	52,26,394	31699749930	8.75%	8 yr	Pen. Reserve Fund	Yearly
36	5.4.2011	74	52,26,394	05-04-2019	52,26,394	31699750388	8.75%	8 yr	Pen. Reserve Fund	Yearly
37	5.4.2011	74	52,26,394	05-04-2019	52,26,394	31699750649	8.75%	8 yr	Pen. Reserve Fund	Yearly
38	5.4.2011	76	52,26,394	05-04-2019	52,26,394	31699750990	8.75%	8 yr	Pen. Reserve Fund	Yearly
39	5.4.2011	76	52,26,394	05-04-2019	52,26,394	31699751553	8.75%	8 yr	Pen. Reserve Fund	Yearly
40	5.4.2011	78	52,26,394	05-04-2019	52,26,394	31699752002	8.75%	8 yr	Pen. Reserve Fund	Yearly
41	5.4.2011	78	52,26,394	05-04-2019	52,26,394	31699752513	8.75%	8 yr	Pen. Reserve Fund	Yearly
42	5.4.2011	80	52,26,394	05-04-2019	52,26,394	31699752794	8.75%	8 yr	Pen. Reserve Fund	Yearly
43	5.4.2011	80	52,26,394	05-04-2019	52,26,394	31699755478	8.75%	8 yr	Pen. Reserve Fund	Yearly
44	5.4.2011	82	52,26,394	05-04-2019	52,26,394	31699755988	8.75%	8 yr	Pen. Reserve Fund	Yearly
45	5.4.2011	82	52,26,394	05-04-2019	52,26,394	31699758368	8.75%	8 yr	Pen. Reserve Fund	Yearly
46	5.4.2011	84	52,26,394	05-04-2019	52,26,394	31699756776	8.75%	8 yr	Pen. Reserve Fund	Yearly
47	5.4.2011	84	52,26,394	05-04-2019	52,26,394	31699757599	8.75%	8 yr	Pen. Reserve Fund	Yearly
48	5.4.2011	86	52,26,394	05-04-2019	52,26,394	31699758059	8.75%	8 yr	Pen. Reserve Fund	Yearly
49	5.4.2011	86	52,26,394	05-04-2019	52,26,394	31699758468	8.75%	8 yr	Pen. Reserve Fund	Yearly
50	5.4.2011	88	52,26,394	05-04-2019	52,26,394	31699760590	8.75%	8 yr	Pen. Reserve Fund	Yearly
51	5.4.2011	138	50,00,000	05-04-2019	99,93,067	31698478357	8.75%	8 yr	Pen. Reserve Fund	Maturity
52	5.4.2011	138	50,00,000	05-04-2019	99,93,067	31698493954	8.75%	8 yr	Pen. Reserve Fund	Maturity
53	5.4.2011	138	54,56,684	05-04-2019	109,05,801	31700018489	8.75%	8 yr	Pen. Reserve Fund	Maturity
54	5.4.2011	140	54,56,684	05-04-2019	109,05,801	31700017112	8.75%	8 yr	Pen. Reserve Fund	Maturity

55	5.4.2011	140	65,46,911	05-04-2019	130,84,744	3170001767	8.75%	8 yr	Pen. Reserve Fund	Maturity
56	5.4.2011	140	65,46,911	05-04-2019	130,84,744	3170001983	8.75%	8 yr	Pen. Reserve Fund	Maturity
57	24-05-2016	238	90,00,000	05-04-2019	111,31,182	3578818395	7.50%	1046 days	Pen. Reserve Fund	Maturity
58	24-05-2016	238	90,00,000	05-04-2019	111,31,182	3578818465	7.50%	1046 days	Pen. Reserve Fund	Maturity
59	24-05-2016	240	90,00,000	05-04-2019	111,31,182	3578818472	7.50%	1046 days	Pen. Reserve Fund	Maturity
60	24-05-2016	240	90,00,000	05-04-2019	111,31,182	3578818477	7.50%	1046 days	Pen. Reserve Fund	Maturity
61	24-05-2016	240	90,00,000	05-04-2019	111,31,182	3578818484	7.50%	1056 days	Pen. Reserve Fund	Maturity
62	24-05-2016	240	50,00,000	05-04-2019	61,83,990	3578818492	7.50%	1056 days	Pen. Reserve Fund	Maturity
63	16.8.2011	136	54,44,235	16-04-2019	109,70,926	3188775919	9.25%	2800 days	Pen. Reserve Fund	Maturity
64	16.8.2011	136	54,44,235	16-04-2019	109,70,926	3188775760	9.25%	2800 days	Pen. Reserve Fund	Maturity
65	16.8.2011	136	79,24,091	16-04-2019	159,68,197	3188776003	9.25%	2800 days	Pen. Reserve Fund	Maturity
66	28.11.2013	196	60,03,432	16-04-2019	96,90,214	3359049696	8.50%	1965 days	Pen. Reserve Fund	Maturity
67	28.11.2013	196	60,03,432	16-04-2019	96,90,214	3359050449	8.50%	1966 days	Pen. Reserve Fund	Maturity
68	28.11.2013	196	33,10,211	16-04-2019	53,43,053	3359050152	8.50%	1967 days	Pen. Reserve Fund	Maturity
69	11-05-2016	238	87,47,479	16-04-2019	108,93,833	3576384672	7.50%	1080 days	Pen. Reserve Fund	Maturity
70	11-05-2016	238	65,80,645	16-04-2019	81,95,326	3576397502	7.50%	1080 days	Pen. Reserve Fund	Maturity
71	08-06-2016	240	73,76,123	16-04-2019	91,32,071	3582278773	7.50%	1048 days	Pen. Reserve Fund	Maturity
72	03-07-2016	242	26,66,955	16-04-2019	32,80,334	3590554263	7.50%	1017 days	Pen. Reserve Fund	Maturity
73	03-07-2016	242	41,60,706	16-04-2019	51,17,636	3590554285	7.50%	1017 days	Pen. Reserve Fund	Maturity
74	03-07-2016	242	41,60,706	16-04-2019	51,17,636	3590554298	7.50%	1017 days	Pen. Reserve Fund	Maturity
75	27.4.2012	122	94,50,700	27-04-2019	188,88,295	3230508549	8.75%	8 yr	Pen. Reserve Fund	Maturity
76	16.4.2013	166	94,50,700	27-04-2020	173,67,823	3294470263	8.75%	2508 days	Pen. Reserve Fund	Maturity
77	25.7.2013	174	50,00,000	25-07-2021	99,93,067	3315692134	8.75%	2922 days	Pen. Reserve	Maturity

									Fund	
78	25.7.2013	176	50,00,000	25-07-2021	99,93,067	33156923652	8.75%	2922 days	Pen. Reserve Fund	Maturity
79	25.7.2013	176	50,00,000	25-07-2021	99,93,067	33156925661	8.75%	2922 days	Pen. Reserve Fund	Maturity
80	25.7.2013	176	50,00,000	25-07-2021	99,93,067	33156926971	8.75%	2922 days	Pen. Reserve Fund	Maturity
81	25.7.2013	178	50,00,000	25-07-2021	99,93,067	33156928265	8.75%	2922 days	Pen. Reserve Fund	Maturity
82	25.7.2013	178	50,00,000	25-07-2021	99,93,067	33156928957	8.75%	2922 days	Pen. Reserve Fund	Maturity
83	25.7.2013	178	50,00,000	25-07-2021	99,93,067	33156930251	8.75%	2922 days	Pen. Reserve Fund	Maturity
84	25.7.2013	180	50,00,000	25-07-2021	99,93,067	33156931266	8.75%	2922 days	Pen. Reserve Fund	Maturity
85	25.7.2013	180	50,00,000	25-07-2021	99,93,067	33156932792	8.75%	2922 days	Pen. Reserve Fund	Maturity
86	25.7.2013	180	58,35,230	25-07-2021	116,62,368	33156935476	8.75%	2922 days	Pen. Reserve Fund	Maturity
87	25.7.2013	182	50,00,000	25-07-2021	99,93,067	33156894096	8.75%	2922 days	Pen. Reserve Fund	Maturity
88	01-03-2017	256	62,49,959	01-08-2017	64,19,229	3669964329	6.50%	153	Pen. Fund	Maturity
89	01-03-2017	256	62,49,959	01-08-2017	64,19,229	36695497898	6.50%	153	Pen. Fund	Maturity
90	01-03-2017	256	50,97,277	01-09-2017	52,64,285	36695506643	6.50%	184	Pen. Fund	Maturity
91	01-03-2017	256	30,58,366	01-09-2017	31,58,570	36695508288	6.50%	184	Pen. Fund	Maturity
92	07-03-2017	256	90,00,000	07-03-2018	96,37,254	36702728786	6.90%	365	Pen. Reserve Fund	Maturity
93	07-03-2017	256	32,47,094	07-03-2018	34,77,008	36702729257	6.90%	365	Pen. Reserve Fund	Maturity
94	11-11-2016	248	50,00,000	01-04-2017	51,27,032	36250011634	6.50%	141	Pen. Fund	Maturity
95	11-11-2016	248	30,00,000	01-04-2017	30,76,219	36250011872	6.50%	141	Pen. Fund	Maturity
96	11-11-2016	248	50,00,000	01-05-2017	51,53,225	36250012593	6.50%	171	Pen. Fund	Maturity
97	11-11-2016	250	50,00,000	01-05-2017	51,53,225	36250012718	6.50%	171	Pen. Fund	Maturity
98	11-11-2016	250	70,00,000	01-05-2017	72,14,515	36250012809	6.50%	171	Pen. Fund	Maturity
99	11-11-2016	250	50,00,000	01-06-2017	51,90,253	36250014997	6.75%	202	Pen. Fund	Maturity
100	11-11-2016	252	50,00,000	01-06-2017	51,90,253	36250015174	6.75%	202	Pen. Fund	Maturity
101	11-11-2016	252	70,00,000	01-06-2017	72,66,354	36250015312	6.75%	202	Pen. Fund	Maturity
102	11-11-2016	252	50,00,000	01-07-2017	52,27,162	36250021325	7.00%	232	Pen. Fund	Maturity
103	11-11-2016	254	50,00,000	01-07-2017	52,27,162	36250021461	7.00%	232	Pen. Fund	Maturity
104	11-11-2016	254	70,00,000	01-07-2017	73,18,027	36250021631	7.00%	232	Pen. Fund	Maturity

105	11-11-2016	254	60,00,000	01-08-2017	63,09,525	3625002358 2	7.00%	263	Pen. Fund	Maturity
	Total		66,63,00,675							

19.10 -

New Pension Scheme of BU

The financial position of New Pension Scheme(NPS) of BU, for the year 2016-17 is furnished below.

Opening balance as on 01.04.16	11,74,343.00
Receipt during 2016-17	4,12,12,111.00
Total	4,23,86,454.00
Expenditure during 2016-17	4,22,63,602.00
Closing balance as on 31.03.17 as per Cash Book	1,22,852.00
Closing balance as on 31.03.17 as per Pass Book	1,22,852.00
Difference	Nil

Details of Pass Book Position as on 31.03.2017

1. A/c No-33068139532,SBI,Bhanjabihar Rs. 1,22,852.00
2. **Total Rs.1,22,852.00**

TDR Position

The TDR position of New Pension Scheme(NPS) of BU for the year 2016-17

Opening balance as on 01.04.16	2,98,79,640.00
TDR purchased & re invested during 2016-17	1,14,87,427.00
Total	4,13,67,067.00
TDR encashed during 2016-17	3,56,19,616.00
Closing balance as on 31.03.17	57,47,451.00

Details of Closing balance as on 31.03.2017

In Bank as on 31.3.17	1,22,852.00
In TDR as on 31.3.17	57,47,451.00

Details of TDR Position New Pension Scheme(NPS) of BU as on 31.03.2017

Sl.No.	DOD	TDR A/C No.	Amount	DOM	M.Value	In.Rate	Period	Fund
1	26.06.2015	35203758726	57,47,451.00	26.06.2017	67,67,136.00	8.25%	2 yr	NPS
		Total	57,47,451.00					

19.12 -

PARA: 20 RESULT OF AUDIT AND CONCLUSION

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As a result of this Audit transactions involving a sum of Rs 39793378.61 are held under objection which include an amount of Rs 6295257.00 suggested for recovery. Besides, a sum of Rs 1435 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	19015466.61	0.00	0.00	0.00	
2	8.1	1771494.00	1771494.00	1771494.00	0.00	0.00	
3	13.2	0.00	109635.00	0.00	0.00	0.00	
4	14.1	1850.00	622043.00	1850.00	0.00	0.00	
5	14.2	25500.00	25500.00	0.00	0.00	0.00	
6	14.3	3140.00	3140.00	3140.00	0.00	0.00	
7	14.4	0.00	20000.00	0.00	0.00	0.00	
8	14.5	4800.00	4800.00	4800.00	0.00	0.00	
9	14.6	1144900.00	1144900.00	0.00	0.00	0.00	
10	14.7	0.00	1440468.00	0.00	0.00	0.00	
11	15.1	62593.00	62593.00	62593.00	0.00	0.00	
12	15.2	200382.00	200382.00	200382.00	0.00	0.00	
13	15.3	189290.00	189290.00	189290.00	0.00	0.00	
14	15.4	57234.00	57234.00	57234.00	0.00	0.00	
15	15.5	230274.00	329482.00	230274.00	0.00	0.00	
16	15.6	0.00	3176540.00	0.00	0.00	0.00	
17	16.2	0.00	1299878.00	0.00	0.00	0.00	
18	16.14	1064548.00	1064548.00	1064548.00	0.00	0.00	
19	16.18	658350.00	658350.00	658350.00	0.00	0.00	
20	16.22	0.00	1722970.00	0.00	0.00	0.00	
21	18.4	880902.00	880902.00	0.00	0.00	0.00	
22	18.5	0.00	5952897.00	0.00	0.00	0.00	
23	18.6	0.00	40866.00	0.00	0.00	0.00	
Total		6295257.00	39793378.61	4243955.00	0.00	0.00	

Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	18.02	Scroll No.06	2018-12-06	563	Bijaya Kumar Nayak, Driver
2	18.03	Scroll No.13	2018-12-06	872	B.Rajeya, Driver
				Total	1435

Audit Certificate

Certified that the accounts of Berhampur University for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**District Audit Officer
Local Fund Audit,GANJAM**