

**RTI information**

**Compliance Report of Audit 2014-15**

Para	Objection	Responsible persons	Remarks	Annexure
8.1	Non-adjustment of outstanding advance	Prof. Deepak K Behera Prof. Bhabani P Rath SO Cash/Bill	Rs.1815500/- has been adjusted vide Vr. No. 805, 495,901,645,771 and 1295 (copy enclosed) of Prof. Bhagaban Sahu	<b>Annexure-I</b>

**Details of Adjustment / non-compliance**

SL NO	VR NO/DATE OF OUTSTANDING ADVANCE	DETAILS OF PAYMENT	AMOUNT	OUTSTANDING ADVANCE ADJUSTED VIDE VR NO/DATE	INTIMATED VIDE L.NO/DATE
1	90/28-4-2013	Principal Adibasi College (Baliguda) Centre Espenses (Squad Remuration/TA).	6000		
2	90/18-4-2013	Principal Aeronutic College Centre Espenses(Sunabeda) Squad Remuration/TA.	6000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
3	90/18-4-2013	Principal Aska Sc College College (Aska)Centre Espenses Squad Remuration/TA.	5000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
4	90/18-4-2013	Principal Gunupur College (GUNUPUR) Centre Espenses Squad Remuration/TA	6000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
5	90/18-4-2013	Principal SC College Hijicut ( Hilicut) Centre EspensesSquad Remuration/TA	7000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
6	90/18-4-2013	Principal KSUB College (Bhajanagar) Centre EspensesSquad Remuration/TA	6000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
7	90/18-4-2013	Principal Nabaragapur College (Nabrangapur)Centre Espenses Squad Remuration/Ta	6000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
8	90/18-4-2013	Principal Rayagada autonomus College (Rayagada) Centre Espenses Squad Remuration/TA	6000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
9	470/13-6-2013	Sri Basanta Ku. Das,SO. For insurance of Vehicle.	3000	270/22.06.2017	
10	482/18-6-2013	Sri Madan Gopal Panda Meeting excepenses.	3000	252/16.06.2017	
11	498/21-6-2013	Dr G P Choudhry (RO),Convocation Day.	135000	212/20.05.2015	
12	498/21-6-2013	Sri Manas Rajan Mishra JA,Convocation Day.	5000	1857/30.03.2017	
13	515/25-6-2013	Sri Basanta Kumar Das, SO, Repair of vehicle.	17000	273/22.06.2017	
14	805/21-8-2013	Prof Bhgaban Sahu Secretary, Conducting G. B Meeting of sports Council.	35000	1246/18.11.2016	

15	856/29-8-2013	Sri B Deenath, SO ICS BU	2575	235/26.05.2015	
16	955/7-9-2013	Sri B Deenath, SO ICS BU, Garden contigency.	20000	288/08.06.2015	
17	975/12-9-2013	Sri Trinath Mandal So Miss Expenses.	2000	250/16.06.2017	
18	1016/18-9-2013	Principal Sabitri Womens College, Centre Expenses	16700		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
19	1252/17-10-2013	Dr Ananta Narayan Mishra Dev Officer to meet the emergency expenses of Super Cyclon.	70000		
20	1258/23-10-2103	Prof Bhagaban Sahu, secy Sport Council conduting dept Game.	195000	987/23.09.206	
21	1265/25-10-2013	Principal C S Ganjam Law College, BAM. To conduct MA ( Part1) Examination.	16725		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
22	1448/29-11-2013	Principal Ganjam Law College, center expenses.	675		MISC-F2-834/FIN(CA9H)/18 Dtd:30.06.2018
23	1448/29-11-2013	Principal City College (BAM) center expenses.	11700	1520(6)/18.01.2017	
24	1448/29-11-2013	Principal DPASI, College Kanisi, Ganjam.	5400		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
25	1454/2-12-2013	Prof. Bhagaban Sahu, Secy, sport Council, Labour charges.	25000	987/23.09.2016	
26	1460/4-12-2013	Prof. Bhagaban Sahu, Secy, sport Council, Labour charges to cnduct of different of games.	600000	987/23.09.2016	
27	1488/6-12-2013	Dr G P Choudhry, AO on Foundation Day	36000	1731/23.03.2016	
28	1488/6-12-2013	Sri Trinath Mandal So on Foundation Day.	6000	251/06.06.2017	
29	1488/6-12-2013	Sri B Deenath CS, on Foundation Day	18000	253/29.05.2015	
30	1488/6-12-2013	Sri R N Sahu SA, on Foundation Day	18000	1205/16.03.2018	
31	1488/6-12-2013	Sri U K Achary, JE on Foundation Day	14000	1467/05.01.2017	
32	1603/13-12-2013	Sri Labani kanta Patra, Sr Typist, sinature of MOUat Deherudun University.	10000	1242/17.11.2016	
33	1674/27-12-2013	Dr A K Panigrahi, Prof Cordinator UGC,NET.	200000	857/14.12.2017	
34	1681/30-12-2013	Pricipal MKCG Medical College Centre Expenses.	200000	136/02.05.2015	
35	1694/1-1-2014	Sri R.N Sahu Foundation Day Mis Expenses.	5000	1204/16.03.2018	
36	1833/29-1-2014	Principal Ganjam Law College center expenses.	29250		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
37	1833/29-1-2014	Principal Law College BAM.	7950		
38	1833/29-1-2014	Principal City College, BAM.	14475	1520(6)/18.01.2017	
39	1833/29-1-2014	M.M Mahavidyalaya BAM.	23475		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
40	1833/29-1-2014	DPIAS Kanisi Ganjam.	12150		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
41	1874/6-2-2014	Sri Sankar Behera, SO Store	15000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018

42	1896/11-2-2014	Principal K.K College, BAM Centre +3 Final Exam	8000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
43	1896/11-2-2014	Principal Aska Sc College Aska Centre +3 Final Exam	8000		
44	1896/11-2-2014	Principal KSUB College (Bhajanagar) Centre +3 Final Exam	8000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
45	1896/11-2-2014	Principal Sc College Hijicut ( Hilicut) Centre +3 Final Exam	7000	1159(6)/31.10.2016	
46	1896/11-2-2014	Principal Rayagada Aotonomous College Rayagada	6000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
47	1896/11-2-2014	Principal SKCG College Paralakhemundi Centre +3 Final Exam	7000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
48	1896/11-2-2014	Principal Nabaragapur College (Nabrangapur) Centre +3 Final Exam	7000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
49	1896/11-2-2014	Principal Aeronutic College Centre +3 Final Exam	10000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
50	1972/19-2-2014	Principal Ganjam Law College center expenses.	43725		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
51	1972/19-2-2014	Principal Lingaraj Law College BAM center expenses.	23475		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
52	1972/19-2-2014	Principal Mahamyee Mahavidyalaya BAM center expenses.	27525		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
53	1972/19-2-2014	Principal City College, BAM center expenses.	12600	1520(6)/18.01.2017	
54	1972/19-2-2014	Principal DPIASE Kanasi center expenses.	10275		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
55	1973/20-2-2014	L.R Law College Sport Council for 2013-2014	12000		
56	1974/20-2-2014	Study Zone Of Student Study tour of student.	8000		
57	1975/20-2-2014	Memorial Of Lecture	5000		
58	2047/6-3-2014	Principal Aska Sc College College (Aska)Centre Expenses +3TDS 2nd Exam 14	8000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
59	2047/6-3-20014	Principal K.K College (Autonomous)Centre Expenses +3TDS 2nd Exam 14.	10000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
60	2047/6-3-38014	Principal KSUB College (Bhanagar)Centre Expenses +3TDS 2nd Exam 14.	8000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
61	2047/6-3-56014	Principal Sc College (Hijilicut)Centre Expenses +3TDS 2nd Exam 14.	7000	1159(6)/13.10.2016	
62	2047/6-3-74014	Principal Rayagad autonomous College (Rayagada)Centre Expenses +3TDS 2nd Exam 14.	6000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
63	2047/6-3-110014	Principal Nabarangapur College (Nabarangapur)Centre Expenses +3TDS 2nd Exam 14.	8000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
64	2047/6-3-128014	Principal Aeronutic College (Sunabeda)Centre Expenses +3TDS 2nd Exam 14.	10000		MISC-F2-834/FIN(CASH)/18 Dtd:30.06.2018
65	2048/7-3-2014	Sri L.N.Mapatra Sr Asst Mis Expenses 3G Dongal.	2000	1097/10.11.2015	
66	2057/7-3-2014	Sri Bsanta Ku Das, SO deposit of Road Tax/ fitness tax of Vehicle.	75000	271/22.06.2017	

67	2069/8-3-2014	Sri M Gopal Rao SO, to purchase of Medicine to health centre BU	20000	1684/13.02.2017
68	2016/12-3-2014	Director WSRC -BU Celebration of intrenation Womens Day.	21000	92/24.04.2015
69	2152/18-3-2014	Head of PG Deptt Marien Sc field study.	12000	533/22.07.2015
70	2176/21-3-2014	Sri B Deenath Garden Contingency.	20000	289/08.06.2015
71	2241/29-3-2014	Adm Office P.G Central Annual Function .	70000	1574/31.01.2017
72	2245/29-3-2014	UGC SAP(Odia Deptt.)	40000	1544/16.02.2016
73	2255/31-3-2014	Sri A.K Panda Coordinator SAP Deptt Odia.	579661	136/13.05.2016
TOTAL			2921336	

Para	Objection	Responsible persons	Remarks	Annexure
11.1	Misappropriation & Defalcation amount with drawn from Bank but not accounted for in LL.B. cashbook	L. R. Law College	The cash withdrawn was expended on athletic purposes vide chq no. 177815 dated 15/12/2014 which was not posted during 2014-15. However it was updated and was posted in the cash book of 15-16, vide p. 185 dtd 31.3.2016 (Copy of vr. Enclosed)	Annexure-II
11.2	Loss of fund due to non-showing of cash in hand in UHSS	Headmaster UHSS	Not complied	
12.1	Excess amount of Diesel shown consumed due to mistake in balancing of log-book	Bill Section B. K Nayak Driver B. K. Panigrahi Driver	Not complied	
12.2	Excess amount of Diesel shown consumed due to mistake in balancing of log-book vechile OAG7499	Bill Section, B. Rajeyya	Not complied	
12.4	Loss of stock of service postage stamp worth Rs. 6534	Simanchal Patnaik, Suptd.	Not complied	
12.5	Loss of stock of service postage stamp worth Rs. 180	Simanchal Patnaik, Suptd.	Not complied	
14.1	Payment of remuneration of Exam Duty beyond provision	A K. Sethi, Babuji Samal, Paramananda Samal	Objection may be exonerated keeping in view the instruction laid down in letter No. 19877/ HE / 1/8/13 of the Dept of HE , Odisha on the ground that the benefit of payment of	Annexure-III

			remuneration has been extended to the teachers getting UGC pay relating to examination works. (copy enclosed)	
14.2	Irregular Payment of HRA		Village Rangeilunda and Mandiapalli are coming under larger urban area of Municipal Council as per Odisha Gazette no. 2382 dated 29/12/2008. So the employees of the university residing in those villages are availing 10% HRA. The Syndicate has approved the same vide Res. No. 280/ 12.5.2016	<b>Annexure-IV</b>
14.3	Irregular payment of GIS amount from University Fund		After Objection of the LFA the university has been claiming GIS Amount(s) from the Department of Finance, Govt. Of Odisha, Vide letter No. 4465 / Fin (PF)/2015 dated 13.05.2015 with a copy to the Spl. Treasury , Berhampur (copy enclosed)	<b>Annexure-V</b>
14.4	Engagement of DLRs/ NMRs Also compliance to the audit memo No. 86 dated 22/1/2015 for the year 2012-13 of Para 14.2		The engagements were made in view of important, urgent and essential nature of work. This has not been sanctioned by the Dept. Of Higher Education since 1986. In the meantime, many departments, new colleges, hostels , DEC and new office buildings came up and many base level posts had been abolished by the Govt. also there was tremendous need to replenish the shortage of manpower through such temporary engagement. For smooth functioning of office work, maintenance work and security purposes the university was compelled to engaged DWWs of which the funds were met out of the	<b>Annexure-VI</b>

			<p>university's own fund. The syndicate is empowered under Rule 21(5), chapter 7 of the Statue and under Rule 10 (3)(m) of the OUFS 1989 to administer its funds under the disposal of the University. So spending of money towards payment of wages was unauthorised and irregular. However, the practice has been stopped . (copy enclosed)</p>	
14.6	Awarding Prize money beyond stipulation	Radha Raman Patanik SO Nrushingha C Pati, SA	The payment was duly approved by the appropriate authority and thorough verification of internal auditor for necessary payment.	<b>Annexure-VII</b>
14.7	Excess payment made towards remuneration and TE relating to exam	J. K. Sethi, Radha Raman Patnaik, Susant K Sahu	The vouchers with the Cashier are found to be correct in accordance with the bill (Copy enclosed)	<b>Annexure-VIII</b>
14.8	Inadmissible payment of fine with Electricity Bill	Radha Raman Patanik and Susant K Sahu	This is compliance against the objected telephone bills and not electricity bill as objection raised. The late payment of telephone bill was due to unavoidable administrative grounds (copy enclosed)	<b>Annexure-IX</b>
14.9	Irregular engagement of employees through outsourcing		<p>1. 2. the engagement of personnel through outsourcing has been made as per letter No. 49134/F dated 29/11/2010 of the Finance Dept. , Govt of Odisha and letter No. 20781/HE dated 25/06/2008 of the Dept of HE , Odisha</p> <p>3. The syndicate in its resolution No. 271 dated 27/06/2011 has approved for engagement on outsourcing basis</p> <p>4. The files for tender and agreement is submitted later on on call .</p> <p>5. the personnel engaged against the sanction posts are as follows:</p>	<b>Annexure-X</b>

			<ol style="list-style-type: none"> <li>1. Asst. Librarian</li> <li>2. Professional Assistant</li> <li>3. Artist cum photographer</li> <li>4. Helper</li> <li>5. Choukidar</li> <li>6. Data entry operator</li> </ol> <p>Have been included with the above posts under SAMS (Student Academic Mgt. System) and payment has been made from the Exam. Head for the post only.</p>	
14.10	Less deposit of Professional Tax	Basanti Panigrahi, Urmila Nayak	Professional Tax of the employees has been deducted in May 2016 Salary (copy enclosed)	<b>Annexure-XI</b>
14.12	Non-production of documents/ registers/ records towards conducting NSS normal camp		Letter No.14 dated 7/11/2014 Produced in the next audit and verified accordingly	<b>Annexure-XII</b>
14.13	Non-production of documents/ registers/ records towards conducting NSS normal camp		Letter No.14 dated 7/11/2014 Produced in the next audit and verified accordingly	
14.14	Excess expenditure shown towards conducting NSS normal camp	Prabhakar Mahapatro Rs.762	Letter No.14 dated 7/11/2014 Produced in the next audit and verified accordingly	
14.15	Excess payment of local conveyance Allowance	J K Sethi, Paramananda Samal (Rs.990 each)	Not complied	
14.16	Inadmissible payment of daily allowance	J K Sethi, Paramananda Samal	Not complied	
14.17	Excess payment on travelling expenses	J K Sethi, Paramananda Samal (Rs.129 each)	Not complied	
14.19	Non production of Stock Register	OIC Store, Sports Council, SFC MSW, SFC MFC, SFC Chemistry, R P Padhi Library, MBA, LLM, Home Science, Guest House, Exam, Electronics Science,	Not complied	

16.3	Advance outstanding of more than one year	DEC, Computer Center Prof. Ashok K Panigrahi (4000)		
16.7	Production of utilization certificate (NSS 2014-15)	Camps held by 61 colleges (Rs.1502636)	Produced in the next audit and verified accordingly	
16.8	Non-refund of Special Grant (NSS Account)	Shanti Kumari Upadhyaya (Rs.7767)	Produced in the next audit and verified accordingly	
16.18	Surchargeable Advance	Kishore C Kanhar, OIC DEC, (Rs.304830)	Rs.50000 Advance to Prof. Anil Kumar Sahu has been adjusted against cheque no.692225 dtd 25./7/2014 for Rs. 40,000 and vr. 76 dated 21/3/16 (copy enclosed)	<b>Annexure-XIII</b>
18.1	Miscellaneous Less Mileage shown by vehicles  Distance covered in Kms. Fuel consumed in liter. Total kms. Run/ Fuel used in liter/ Km.s run as shown in cashbook	OAG 6755 (Ruby Bus), OR07Q 0617 (Bolero), OR075947 (Bus), OR07C4311 (Bus), OSG 9139 (Bus), OAG 3606 (Mini Truck), OR07D 6784 (Ambulance), OD-07G5262 (Ambulance, OR07Q0770 (Ambassador Car), OR07Y 9009 (Scorpio), OAG7499 (Jeep)  OSG9139, OR07C4311, OR07A5947 (Bus)	Not complied	
18.2	Less deposit of hire charges (Log books of vehicles for the year 2014-15)	P K Dalai, Ghanashyam Parida	Not complied	



Page No. - 7

8.1

BERHAMPUR UNIVERSITY  
BHANJA BIHAR, BERHAMPUR-7 (GM) ODISHA.

No. 8682 / Fin (Cash)

Date 22 NOV 2016

From  
The Controller of Finance  
Berhampur University.

To  
Prof. Bhabani Sahu  
P.G. Dept. of History, Bargarh University.

No. 1220/2016  
Dr. - 22/11/2016

Sub: Adjustment of outstanding advance regarding.

Sir/Madam,

I am to inform you that consequent upon submission of bills & vouchers, following amount of outstanding advance has been adjusted against the advance paid to you as detailed:

Advance Register Record			Adjustment Register Record			Adv. Ledger	Cash Register
Vr. No.	Date	Amount	Vr. No.	Date	Amount	Page.	Page.
805	21/9/13	3500/-	1246	18/11/16	3500/-	385	280
455	25/2/14	40,000/-	1247	19/11/16	40,000/-	532	260
901	21/10/14	5,73,000/-	1248	19/11/16	5,73,000/-	532	260
645	25/2/14	1,95,000/-	1254	19/11/16	1,95,000/-	532	262
724	24/9/14	3,50,000/-	1244	19/11/16	3,50,000/-	532	262
1895	12/11/15	6,83,000/-	1254	19/11/16	6,23,500/-	389	212
				(808)	18,15,500/-		

Further, the bill & vouchers are retained with the Cash Section, which will be produced to audit authority as and when demanded for necessary verification/check and if any objection raised thereby, will be complied by you.

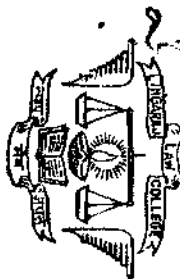
Yours faithfully,

Controller of Finance  
Berhampur University  
NB: Advance is only admissible to person when his/her previous advance is cleared.

21/11/16  
CONTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

~~Accd. Cou.~~

1/2/2016



**LINGARAJ LAW COLLEGE**  
(Constituent College of Berhampur University)  
**BERHAMPUR-760 010 (ODISHA)**



L.No. 902 /LLC/BU/2016

Date: 13/09/2016

To

The Comptroller of Finance  
Berhampur University  
Berhampur-7

Sub: Compliance of Audit Report No: 118423/AR/2015-16

Ref: Your Letter No: 6838/Fin(PF)/BU/16 dated.07/09/2016.

Sir,

With reference to your letter cited above, I am to inform you that an amount of Rs.5800/- (Rupees five thousand eight hundred only) was paid to Sri Sukanta Kumar Gouda, Secretary, Athletic Association vide Cheque No: 177815 dated.15/12/2014 ( copy of voucher checked by LFA Auditor is enclosed for kind reference). The said expenditure of Rs.5800/- could not be posted in the cash book of 2014-2015 but after objection of audit, the same has been posted in the Cash Book of 2015-2016 vide page No: 185 dated. 31/03/2016.

The xerox copy of the voucher is enclosed herewith. Hence the objection may please be dropped.

Yours faithfully,

*[Handwritten Signature]*

PRINCIPAL  
PRINCIPAL 13.9.16  
LINGARAJ LAW COLLEGE  
BERHAMPUR-10 (Gm.)

*[Handwritten Signature]*  
13/9/16

*Mr. P.K. Mishra*  
*15/9/16*

*554*  
*15/09/16*

Encl: Xerox copy of the voucher of Rs.5,800/-

COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

BERHAMPUR UNIVERSITY  
LINGARAJALAW COLLEGE  
BILL

Game fee Athletic Association 2014-15  
Sudanta Kishore Gouda, Secretary, Athletic Assn.  
1297. dt 15/12/2014

Purpose: Balance account for conducting Athletic Meet  
Amount: Rs. 5800/- Five Thousand Eight hundred only  
Passed for Rs. 5800/- Five Thousand Eight hundred only

Dealing Asst. *[Signature]* Section Officer PRINCIPAL

Received payment of Rs. 5800/- 1/-Rupees Five Thousand only  
By Cash/ Cheque No. 171815 Date 16/12/2014

*[Signature]*  
Signature of Payee

No. NO 304  
11/12/14

*[Signature]*  
COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

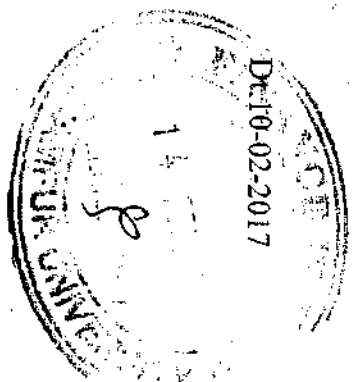
*Audit Cell*

From  
J. Babuji Samal,  
Deputy Registrar,  
Berhampur University.

To

The District Audit Officer,  
Local Fund Audit, Ganjam  
City Hospital Road,  
Near Biju Patnaik Homoeopathy College,  
Berhampur, Dist. Ganjam-760001

D-10-02-2017



*14.1*  
*10.2.17*

Sub: Audit Compliance for the Audit Para No. 14.7 regarding payment of remuneration to examiners on central valuation work.

Ref: Your Letter No.19919 dt.30-12-16

Sir,

This is regarding AR No.118423/AR/15-16, Ganjam/6118 of Ganjam on the accounts of Berhampur University suggesting recovery of Rs.2,69,179/- (Rupees two lakh sixty nine thousand one hundred seventy nine only) under Para 14.1. The same may please be exonerated keeping in view the instructions laid down in Letter No.19877/HE dated 1-8-2013 of the Department of Higher Education, Odisha, Bhubaneswar on the ground that the benefit of payment of Remuneration has been extended to the teachers getting UGC pay examination related works. A copy of the said letter is enclosed herewith for ready reference.

In this regard the Comptroller of Finance, Berhampur University has also clarified vide his Letter No.6845(3)/Fin.(PFY)/BU/16 dt.07-09-2016 (copy enclosed).

As such, the recovery amount may please be dropped, for which I shall be grateful to you.

Yours faithfully,

Deputy Registrar

Encl:- As above

Copy to the Comptroller of Finance, Berhampur University, for information and necessary action with reference to Letter No. 6845(3)/Fin.(PFY)/BU/16 dt.07-09-2016

Deputy Registrar

Deputy Registrar,  
Berhampur University

COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

*99*  
*14.2.17*  
*Received with int*  
*14.2.17*

112  
Preliminary objection memos for the year 2014-15 (To be returned in original along with compliance within three days)

Letter no. 70 / Date. 17/02/16

To

The Registrar,  
Berhampur University, Bhanja Vihar

Sub-Irregular payment of HRA

On scrutiny of the pay bill for the year under audit it was noticed that all the employees of this university has been paid HRA @ 10% throughout the year and it is continued till date. As per Finance Dept. O.M.55376/f/26.12.08 Berhampur University at Rangeilunda village comes under the category of areas for which 5% HRA is admissible. But in contravention of the said Govt. order an amount of Rs.766648.00 (details enclosed) has been paid to the employees of the University towards HRA during 2014-15. Audit asked for clarification if any, from the State Govt., to justify the payment.

*Prasenjit*  
17/02/16  
Auditor

*Debn*  
17-02-2016  
Audit Superintendent  
Local Fund Audit, Ganjam, Berhampur

LFA Compliances are as follows

It is for information that the village Rangeilunda and Maadiapelli are coming under larger urban area of Municipal Council as per Orissa Gazette Notification No. 2352/D.O. 29.12.2008. So, the employees of this University residing in those villages are availing 10% HRA. Recently syndicate has been approved the same in a case vide No. 380/D.O. 12.5.16.  
Deputy Registrar  
B.U.

*Prasenjit*  
COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

BERHAMPUR UNIVERSITY  
BHANJA BIHAR, BERHAMPUR-7(GM) ODISHA

No. 4465 /Fin (PF)/2015

Dated 13.5.15

From: The Comptroller of Finance,  
Berhampur University.

To: The Under Secretary to Govt. (GIS)  
Govt. of Odisha  
Department of Finance  
Odisha, Bhubaneswar

Sub: Sanction of GIS amount which paid by the University in favour of retired /death employees.

Sir,  
Enclosed please find herewith the list in 03 no's of Death/Retired employee in which favour paid the own-subscription of GIS one time refundable for the year 2012-13, 2013-14 and 2014-15. Due to urgent in nature the said amount refunded from the University as and when the employees retired. As the deducted amount towards one time refundable deposited in the Govt. Accordingly a sum of Rs. 1,99,640/- for the year 2012-13, Rs. 2,76,440/- for the year 2013-14 and Rs. 1,79,000/- for the year 2014-15 may kindly sanctioned and released in favour of the University  
This is for your kind information and necessary action.

Yours faithfully,

Encl: As above.

Memo No. 4465 /Fin (PF)/2015

Copy to Treasury Officer, Special Treasury Berhampur, Ganjam.

*[Signature]*  
Comptroller of Finance,  
Berhampur University  
Dated 13.5.15

*[Signature]*  
Comptroller of Finance,  
Berhampur University

*[Signature]*  
COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

14.4  
[Handwritten signature]

BERHAMPUR UNIVERSITY  
BHANJA BIHAR

COMPLIANCE OF THE AUDIT MEMO NO.86 DATED.22.01.2015 FOR THE YEAR 2012-13  
(Objection Statement P No. 93)

OBJECTION STATEMENT P.NO. 142

With regard to the engagement of Daily Wage Workers in the Berhampur University this is to comply that to carry out the important, urgent and essential nature of works, the university has engaged Daily Wage Workers from time to time due to non-availability of regular staff. The department of Higher Education has not sanctioned even a single post to cater the need of the university since 1986. In the meantime, many departments, new hostels, buildings have come up. As the university is under the steady progress and expanded its activities many folds, the necessity for more manpower was felt by the university from time to time. In the ~~meantime, due to retirement~~ and death of many employees with no further recruitment many of the posts remained vacant. So, for the smooth functioning of the ~~maintenance works, deployment of security personnel~~ etc. university have been compelled to engage Daily Wage Workers from time to time.

With regard to disbursing of wages to the persons, this is to comply that the syndicate is empowered under rules 21(5) (Chapter-VII) of the "Statute" and under the rule 10 (3) (m) of the Orissa University Act. 1989 to administer its funds under the disposal of the University. So, spending of money towards payment of wages to meet the work load is justified.

The university administration finding no other way to meet the required man-power has engaged the Daily Wage-workers. Further, the university has informed the facts and the Syndicate approved list has been sent to the Commission-Cum-Secretary to the Chancellor and the Additional Secretary to Government in the Department of Higher Education vide letter No.8807/Adm.II dated. 14.11.98 and memo no.8808/Adm.II dated. 14.11.98 respectively.

The university is incurring the expenditure out of its own source and the same has been reflected in the Budget of the university duly recommended by the Finance Committee and approved by the Syndicate. In this connection, the latest Syndicate Resolution No.22 dated.25.01.2010 is enclosed herewith which reflects the purpose of engagement of Daily Wage Workers. Further, the university has never claimed this expenditure from the Govt. and hence, no additional financial liability fell on the Govt. for such payment. Hence the audit objection for the said amount made on the question of payment of wages to Daily Wage Workers during the year 2012-13 may kindly be dropped.

Memo No. 8687 /Admn.III (NT)

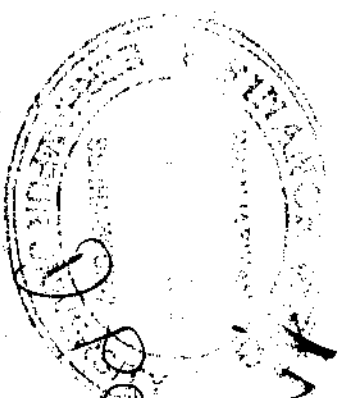
Dated. 20.8.15 [Handwritten signature]

[Handwritten signature]  
Registrar

Copy to the Comptroller of Finance, Berhampur University for information and necessary action with reference to his letter NO. 8478/F/III (PF) dated. 13.08.2015. The original audit memo and the syndicate resolution is enclosed herewith for further necessary action with a request to pursue the matter to drop the audit objection.

[Handwritten signature]  
Registrar

COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY



*Answer - 1/11*  
*St. Cell 1/11*

*For copy of compliance  
of order in agenda  
+ copy of compliance  
order  
Berhampur  
28/09/16*

The Comptroller of finance,  
Berhampur University,  
Berhampur-760 007

Sub:- Compliance of Audit Report No. 118423/AR 2015-2016 Vide para 14.6, 14.7, and 14.8  
Ref:- Letter No. 6834 (3)/Fin/PF/BU/16 dated 07-09-16, 6844(3)Fin/PF/BU/16 Dated 07-09-16 and  
6833/Fin/PF/BU/16 dated 07-09-16

*14.6*  
*14.7*

*of dated  
28/09/16*

Sir,

With reference to letter cited above, I Radha Raman Patnaik, Section Officer Level-I beg to submit that the payment of bills by Finance Cash Section are generally come through the Finance Bill Section duly approved by appropriate authorities and after thorough verification by the Internal Auditor for necessary orders for payment by the Comptroller of Finance, Berhampur University and send to Finance Cash Section for payment. So the individual responsibilities to a Section Officer for recovery of the audited amount as per above mentioned memo para 4.6,4.7, and 4.8 for Rs.1081/- ,Rs.3193/- and Rs.256/- respectively does not arise here. The Local Fund Audit has given objection in Memo in the name of Section Officer, Radha Raman Patnaik which has no justification for showing the show cause.

Hence the objection memo of the Local Fund Audit are enclosed herewith for your kind reference with a request to drop the objection raised by the Local Fund Audit.

With regards,

Yours faithfully,

*Radharaman Patnaik*  
( Radha Raman Patnaik)  
Section Officer, Lev-I  
28/09/16

Academic-I & BOS Section  
Berhampur University.

*548*  
*28/09/2016*



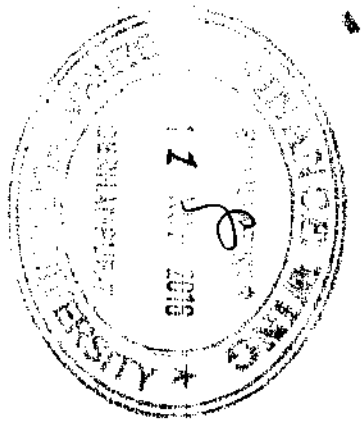
*Rudra*

*DAN VERMA - 11/11/16*

from

Susanta Kumar Sahoo  
Cashier,  
Berhampur University.

*M.F.*



To

The Comptroller of Finance  
Berhampur University.

Sub : Audit compliance to Para-No. 14.7 of AR No. 118423/AR/2015-16.

Ref : Your letter No. 6844(3) /Fin(PF)/16 dated. 7-09-16.

SIR,

In inviting audit para No. 14.7 on the AR No. 11823/AR/2015-16 I am to inform you that the payment made vide Vr. No. 1395(162) dated. 3-2-15 to Prof. R.P. Mahapatra, Dept of commerce, BU, Prof. N. Patra, RIPS, Berhampur, Miss Bandana Kullu, vide Vr. No. 1402(4) dated. 4-2-15 to Dr. D.Ch. Panda, Reader, PG Dept. of Electronic Science, BU Prof. R.K. Mishra, Dept of electronic Science, BU and Dr. R.K. Panigrahy Lect. In Electronic Science, BU are genuine and as per bills attached to the above said vouchers duly verified by the LFA. These may please be verified further from the vouchers kept with the cashier, Berhampur University and the objection as has been raised by the LFA may please be considered to drop.

Further regarding vr. No. 1761 dated 31-3-15 is concerned, Dr. Asish Kumar Panigrahy, Accosicate Prof & HOD, Dept. of Zoology, University of Kalyani, West Bengal is being informed to refund the excess amount for Rs. 1000/- ( Rupees one thousand ) only by way of deposit in the General Fund Account of the University. Soon after receipt of the information necessary objection shall be compiled.

Yours faithfully,

Encl; Photostat copies of the bills.  
(Six pages)

*Susanta Kumar Sahoo*  
(Susanta Kumar Sahoo)  
Cashier,  
Berhampur University.

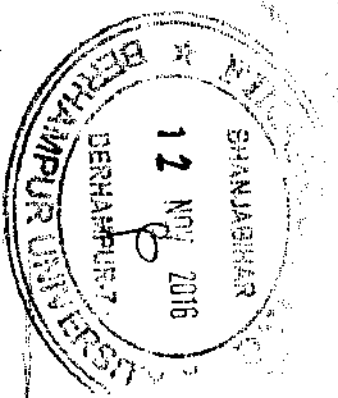
*085*  
*085*  
*085*

Audit Com

12/11/16

Susanta Kumar Sahoo  
Cashier,  
Berhampur University.

The Comptroller of Finance  
Berhampur University.



Sub : Audit compliance to Para No. 14.8 of AR No. 118423/AR/2015-16.

Ref : Your letter No. 6844(3) /Fin(PF)/16 dated: 7-09-16.

Sir,

In inviting to your audit memo that the payment made vide vr No. 1354 dated 27-1-15 towards excess amount for Rs. 511/- on telephone bill is correct. It caused the late payment of telephone bill of Berhampur University for the month of Nov, 2014. In this context, I would draw your kind attention that the telephone bills for the month of Nov, 2014 have reached to cashier on 29<sup>th</sup> Dec, 2014 about 4.25pm and the amount was paid vide cheque No. 849011 dated 29/12/14. The cheque was handed over on same day to the telephone monitor Sri Bhasker Choudhury who was in-charge of telephone section of the university to deposit cheque before the Accounts Officer (Cash) O/o GMTD, BSNL, Berhampur and to obtained money receipt as such practice prevailing earlier. The expenditure was booked vide vr No. 1236 dated 29-12-14

That Mr. Choudhury the telephone monitor of the University went to BSNL office for the purpose but office was closed by the time he reached. Under the circumstances he did not have any alternative and bound to deposit the same on 30<sup>th</sup> Dec 2014 and obtained money receipt enclosed. That accrued the late fine for the Rs. 511/- was required to pay to the BSNL office with the monthly telephone bills of Dec, 2014 paid in time on 27-1-2015 and booked expenditure vide vr. No. 1354 dated 27-1-15. (photostat copy of the bills for both vrs & telephone bills attached for reference).

In view of the fact stated above, under the circumstances how the cashier is responsible for timely non payment of telephone bill. This may please be taken into consideration and my name may be set aside from objection as has been raised by the LFA.

Yours faithfully,

Encl: Six pages of the bills and vrs. of telephone bills.

(Susanta Kumar Sahoo)  
Cashier  
Berhampur University.

6844(3) / Fin(PF) / 16  
12/11/16

COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

14.9

Page 1

Half-Margin Memo on present position of recovery against the following Officers of Berhampur University  
in respect of Audit Report No.26/2004-05 for the accounting year 2002-03:

As required by the Directorate of Local Fund Audit, the University Authority is requested to furnish the present position of recovery against Audit Report No. 26/2004-05 on Berhampur University for the year 2002-03 in respect of Sri Vijay Chandra Mishra, Ex-CoF, Sri Chandramani Mishra, Ex-Development Officer and Sri Subash Chandra Pattnaik, Ex-Section Officer. In order to facilitate the above work, separate Sheets (8 Pages) have been appended for individual officers, which may be filled up (Column 7 to 9) while furnishing your compliance.

4/11/2015  
76  
Reg  
2-16

P.F  
Audit

Memo. No. 1/ LFA Date 23-02-2016

Copy submitted to the Registrar, Berhampur University  
for favour of information and kind compliance at the earliest.

Neel  
23/2/16

Audit Superintendent  
Local Fund Audit,  
Ganjam, Berhampur.

S.S. S. S. S.  
25.2.2016  
Controller of Finance  
Berhampur University

112  
25/02/2015

COF



The information required under A.M. memo may be collected from the DFM Section, B.O. as there is no information in this Section regarding this matter.

Deputy Registrar  
24-3-16

14/11  
CONTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

Sumeet security service, BBSR	651-652/26.08.14	161668
	809-810/29.09.14	272780
	1357-1358/27.01.15	162759
	Total	597207
<b>Grand total</b>		<b>920352</b>

The following information along with supporting documents was sought for verification

1. Prior finance concurrence/approval (Letter no./date)
2. Prior permission from higher education dept., Odisha (Letter no./date)
3. Syndicate approval
4. Tender file/agreement file
5. Whether engagement against sanctioned post. (specify the post for which they were engaged)

*[Signature]*  
Auditor

*[Signature]*  
19.4.16  
Audit Superintendent  
Local Fund Audit, Ganjam, Berhampur

COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

The Compliance of LFA Audit are as follows:

Sl. no. 1) The engagement of personnel through outsourcing has been made as per Lt. no. 49134/F, dtd. 29.11.2010 of finance Dept, Govt of Odisha and Lt. no. 2078 HE, dtd. 25.6.08 of DEPT. of HE Odisha.

3) Syndicate in its Res. no. 27 dtd. 27.6.2011 has been approved for engagement on outsourcing basis.

4) The files for Tender and agreement is submitted last date when call for.

5) The personnel engaged against the sanctioned posts are as follows:

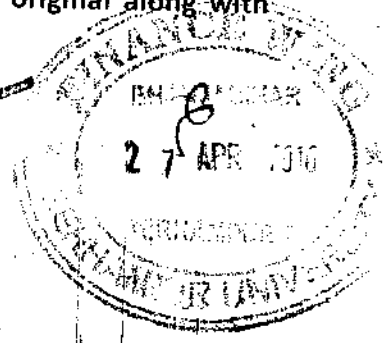
1. Assistant Librarian
2. Professional Asst.
3. Artist cum Photographer
4. Helper
5. Chowkidar
6. Data Entry Operator has been included with the above posts under SAMS (Student Assessment System) and payment has been made from Exam head of this post only.

on 19.4.16

185

re 25.4.16

14.10



CENTRAL DIARY

eliminary objection memos for the year 2014-15 (To be returned in original along with compliance within three days)

Letter no. 103 / Date. 20/04/16

To The Registrar, Berhampur University, Bhanja Vihar

Sub : Less deposit of Professional Tax

As per Finance Department notification no.31801/ - CTA - 43/2010, 21.07.2012, a Govt. employee whose salary exceed Rs.160000/annum is normally Professional Tax due Rs.1500/annum (@Rs.125/month) with effective from 1st august 2010 But by scrutiny of pay acquittance roll of Berhampur University staff for the year 2014-15, it is noticed that a total sum of Rs.250.00 as detailed below has been less deducted towards PT as detailed below by avoiding the above notification of Finance Department which cannot admitted in audit and needs recovery from the concerned staff and compliance may be reported.

Name of the employee	Employee code no.	PT due	PT deducted	Less deucted
Smt. Basanti Panigrahy, Peon	863	1500.00	1375.00	125
Smt. Urmila Nayak, Attender	893	1500.00	1375.00	125
Total				250.00

SOLBAO

Steps has been taken to deduct the prof. tax to the following employees of 2014-15 financial year in the month of May 2016 salary. So the LFA requested ~~the objection may be dropped~~ to drop the objection.

Request for orders. 01/5/16.

Later on

The prof. tax amt of Rs. 250/- (125+125) has been deducted from the monthly salary of May 2016. ~~But the LFA was deposited with prof. tax but in May 2016 salary SOLFA may be requested to drop the objection for order.~~

Request 27/10/16.

11.2016  
CONTROLLER OF FINANCE

219  
26-4-16

32  
26-4-16

262  
28/04/16  
F(Audit)

Prasanna  
20/04/16

14/11  
CONTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

Dabas  
A.S., L.F.A.,  
Ganjar,

Handwritten notes: "Prepared by" and "Anupam - XII" with a signature.

Form (Rule 16 of O.L. & Rules)

Audit objection statement on the accounts of  
Berhampur University for the year 2013-14

(To be returned in original along with compliance within three  
days)

Letter no. 14

date 7.11.14

To  
The Register,  
Berhampur University, Bhanjabihar.

Sub: Production of Records.

The listed below Stamp Account Stock Register and Letter is used  
Register of various section and department may please produce to audit  
for necessary verification without any delay.

1. Mathematics Department
2. NSS Department A
3. English Department
4. Botany Department
5. Examination General Section
6. I.R. Law College
7. V.C. Office
8. Register Office
9. BPC Center

Handwritten note: "List of NSS Books for the year 2013-14 were produced for audit as per list. This may please be verified and objection may please be dropped."

Handwritten initials: "Yn"

Signature and stamp: "7/11/14" and "COMPTROLLER OF FINANCE BERHAMPUR UNIVERSITY"

*Received*  
To

THE DISTRICT AUDIT OFFICER-CUM-ASSISTANT EXAMINER OF LOCAL ACCOUNTS

LFA, City Hospital Road,  
Near Bijupattnaik Homeopathic College,  
Berhampur-1, Ganjam.

*16.18*  
*Pranavendra*  
*11/11/17*

Ref: your letter No 10819 dated 23/12/16, AR No. 118423/AR/2015-2016-GANJAM/6118 of  
Ganjam on the accounts of Berhampur University for the year 2014-15.

Respected Sir,

With due respect, I beg to state that when I was a course co-ordinator of Dept. of MBA, Berhampur university, I was given Rs. 50,000/- out of which Rs 10,000/- was spent. The original bills and vouchers of Rs 10,000/- were given to the Director DEC, Berhampur University and refunded Rs 40,000/- vide cheque No-692225 Dated 25/07/2014, of Account no. 30132238555 to the Officer in Charge DEC, Berhampur University. And then the total Rs. 50,000/- was adjusted vide Voucher No 76, Dated 21/03/2016 (copy enclosed).

This is for your information and kind help. *Pls case may be dropped.*

Yours Faithfully,

*AKS*  
*20/11/17*

Prof. A.K Sahu

Dept. of MBA, Berhampur University

Copy to the

1. Registrar, Berhampur University
2. Comptroller of finance, Berhampur University
3. Director, DEC, Berhampur University

Yours faithfully

*AKS*  
*20/11/17*

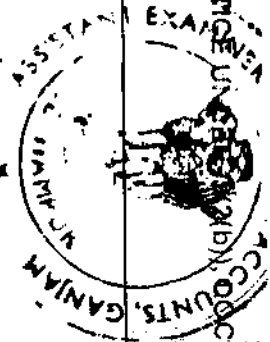
Prof. A.K Sahu

Dept. of MBA, Berhampur University

*AKS*  
COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY

LALFA

SHOW CAUSE NOTICE  
01-01-1970



JIT  
16.18

SC NO : 23/2015-2016/LFA/GANJAM

OFFICE OF THE DISTRICT OFFICER-CUM-ASSISTANT EXAMINER  
OF LOCAL ACCOUNTS: LFA, GANJAM, CITY HOSPITAL ROAD, NEAR BIJU PATNAIK HOMEOPATHY COLLEGE, BERHAMPUR.  
Dist-GANJAM, 760001

Notice Under Section-9(2)(b) Orissa Local Fund Audit Act, 1948  
Notice No 13443/S.LALFA/2015-2016-GANJAM/ LFA, GANJAM, Dated 19-12-2016

To

10819

23/12/16

Smt/ Sri Prof. Anil Kumar sahu (Course Co-ordinator Dept. of MBA)  
Berhampur University

After considering the paragraph (s) noted below (Copy/copies enclosed) of A.R.No. 118423/AR/2015-2016-GANJAM/6118 of GANJAM on the accounts of the Berhampur University for the Year 2014-2015, I hereby serve a notice on you under section 9(2)(b) of Orissa Local Fund Audit Act, 1948 and require you to show cause to me in writing within one month from the date of receipt of this notice why the sum(s) referred to in the said Paragraph(s) should not be recovered from you and credited to the Berhampur University fund. While showing cause you may also state if you want to be heard in person.

Paragraphs	Amount Rs/.
16 18	25000
Total Amount	25000

PITABASTHALLIK  
ASST. EXAMINER - CUM SUPERINTENDENT OF LOCAL ACCOUNTS - LFA, DISTRICT OFFICE, BERHAMPUR, ODISHA  
Accounts - Cur No 13443/S.LALFA/2015-2016-GANJAM/ LFA, GANJAM, Dated 19-12-2016

LFA, GANJAM, CITY HOSPITAL ROAD, NEAR BIJU PATNAIK HOMEOPATHY COLLEGE BERHAMPUR, Dist-GANJAM, 760001  
Memo No 13443 - 1/LFA, LFA, GANJAM, CITY HOSPITAL ROAD, NEAR BIJU PATNAIK HOMEOPATHY COLLEGE BERHAMPUR, Dist-GANJAM, 760001 Dated 19-12-2016

Copy of the notice forwarded to the Collector, Berhampur, for service and early return of the show cause notice to this office. The third copy of the show cause notice may be retained in his office for further action.

ASST. EXAMINER OF LOCAL ACCOUNTS,  
LOCAL FUND AUDIT  
LFA, GANJAM, CITY HOSPITAL ROAD, NEAR BIJU PATNAIK HOMEOPATHY COLLEGE BERHAMPUR, Dist-GANJAM, 760001  
Memo No. 13443 - 2/LFA, LFA, GANJAM, CITY HOSPITAL ROAD, NEAR BIJU PATNAIK HOMEOPATHY COLLEGE BERHAMPUR, Dist-GANJAM, 760001 Dated 19-12-2016

Copy forwarded to the Registrar, Berhampur, for information.

ASST. EXAMINER OF LOCAL ACCOUNTS,  
LOCAL FUND AUDIT  
LFA, GANJAM, CITY HOSPITAL ROAD, NEAR BIJU PATNAIK HOMEOPATHY COLLEGE BERHAMPUR, Dist-GANJAM, 760001

Advised

Vide Voucher No-76

Dr 21/3/2016

Per  
12.1.17

21/1/17  
MDC

Officer-in-Charge (DEC)  
Berhampur University

COMPTROLLER OF FINANCE  
BERHAMPUR UNIVERSITY