

LOCAL FUND AUDIT, GANJAM, ODISHA

CATEGORY : University

Audit Report No : 562478/AR/2020-2021-GANJAM

PARA: 1 TITLE SHEET

1	Name of the Institution :	Khalikote University
2	Year of Accounts under Audit :	2017-2018 2015-2016 2016-2017 2018-2019
3	Name of the Local Authority during the year of A/Cs :	<p>VICE CHANCELLOR</p> <p>1. PROF. MANMATH PADHY, OSD -01.06.2015 TO 26.04.2016. 2. PROF. MANMATH PADHY, V.C. -27.04.2016 TO 13.07.2017. 3. PROF. AMARENDRA NARAYAN MISHRA, V.C. -14.07.2017 TO 31.03.2019.</p> <p>REGISTRAR</p> <p>1. RADHANATH RATH, PRINCIPAL, I.C. REGISTRAR -01.06.2015 TO 07.12.2017 2. KISHORE CHANDRA DAS, OAS -08.12.2017 TO 31.03.2019</p> <p>COMPTROLLER OF FINANCE- COF</p> <p>1. DR.PANCHANAN GOUDA, READER IN CHEMISTRY, I.C. COF- 01.06.2015 TO 19.06.2018 2. MINATI SASHU, OFS- 20.06.2018 TO 31.03.2109</p>
	Name of the Local Authority at the time of Audit :	<p>1. PROF. AMARENDRA NARAYAN MISHRA, V.C. -01.06.2020 TO 26.11.2020. 2. PROF. PRAFULLA KUMAR MOHANTY, V.C. -27.11.2020 TO TILL DATE</p> <p>1. KISHORE CHANDRA DAS, OAS, REGISTRAR 01.06.2020 TO 08.09.2020. 2. DILLIP KUMAR BAL, OAS, REGISTRAR- 09.09.2020 TO TILL DATE</p> <p>MINATI SAHU, OFS, COF- 01.06.2020 TO TILL DATE</p>
4	Duration of Audit :	19-06-2020 To 06-03-2021 (Mandays Consumed :- 137)
5	Name of the Auditors :	SUDHANSHU SEKHAR BISWAL - Lead Auditor(19-06-2020 to 06-03-2021) P.K. GOUDA - Lead Auditor(19-06-2020 to 06-03-2021)
6	Name of the Reviewing Officer :	JAGANNATH DASH(District Audit Officer)
7	Date of submission of report by Reviewing officer :	30-03-2021
8	Entry Conference Date :	29-05-2020
9	Exit Conference Date :	
10	Name of the District Audit Officer :	JAGANNATH DASH
11	Date of approval of report by District Audit Officer :	

Para1.1 :- Demographic information:-

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

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1						
2	Others					
3	Cash in hand					
4	Measurement Books					
5	Miscellaneous Receipt Books	19.06.2020 Before transaction	01	01	Page No.01 - of the Stock Register - The Receipts are related to PG Council	Nil
6	Service Postage Stamps					

Comments

As per OLFA Act Rule 1951, Rule -20(A) the audit intended to conduct Physical verification of cash, unused receipt books and postage stamps etc, on the date of commencement of audit i.e., on Dt.19.06.2020 before transaction. But, the physical verification of the cash balance and postage stamp could not be made as the cash book was not maintained up-to-date and due to non-maintenance of the stock register of postage stamp.

University Accounts Manual, 1987 (vide Rules 16 & 17 of chapter III) prescribes the manner in which the cash books are to be maintained and verified which is as follows:-

Rule 16(ii) - The cash books shall be closed every day and the Section Officer shall verify the closing balance & give a certificate to the effect every day at the bottom of the page in cash book. The Finance Officer shall verify the totalling of the cash books at frequent intervals.

Rule 16(iii) - The finance officer shall verify at least once in a month, the physical cash balance & give a dated certificate to that effect.

Rule 16(iv) - The Vice-Chancellor may at any time also verify the cash balance.

Rule 17 - 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 cash book agrees with the

bank balance as stated by the bank in the statement of account.

Nevertheless, the above procedure has not been observed by the University for Smooth Maintenance of the accounts during the years covered under audit. So, the local authority is suggested to ensure the same henceforth.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
Sln0	List Records/Register
1	Service Books
2	Pay Bill Register
3	Bank Pass Books
4	Money Receipt Books
5	Payment vouchers/Receipt Vouchers
6	Bank Books
7	Cash Books
B : List of Records/Registers not Produced to Audit	
Sln0	List Records/Register
1	Foundation Fund Register
2	Stamp Account Register
3	Allotment Register
4	SD/EMD Register
5	Endowment Register
6	Alphabetical Sheet
7	Loan Ledger
8	Utilisation Certificate files
9	Demand-Collection-Balance Register of fees recoverable from students/colleges
10	Advance Ledger
11	Register of Nomination for GPF/CPF
12	CPF Register
13	GPF Register
14	Trial Balance
15	Grand-in-Aid Register
16	Works Register
17	Sundry Debtors
18	Advances from Parties/Contractors/suppliers/employees
19	Deposits with various Authorities
20	Salary Control Register
21	Earnest Money Deposit Register
22	Retention Money Register
23	Security deposit Register
24	Sundry Creditors Register
25	General Ledger
26	TDR Register/Investment Register
27	BD/CHEQUE Receipt Register
28	College dues Register

29	T.A. Control Register
30	T.A. Advance Register
31	Festival Advance Register
32	Bank Loan Register
33	Pay Advance Register
34	House Building Loan Register
35	INCOME & EXPENDITURE ACCOUNT for the year end
36	Advance Register
37	Vehicle Advance Register
38	RECEIPT & PAYMENT ACCOUNT for the year end
39	Journal/Contra Vouchers
40	BALANCE SHEET at the end of the year
41	Fixed Assets Register
42	Journal Register

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Log Book of Vehicles
2	Consumable Stock Register
3	Non-Consumable Stock Register
4	Salary and Allowances Payable Register
5	Counterfoils of issued Cheques
6	Register of Cheques Issued

D : List of Records/Registers not Required

Sino	List Records/Register
1	Treasury Book of Drawal
2	Bill Register
3	Materials with Contractors

Comments

The following important account registers were not produced for verification in spite of issue of objection memo. Non production of such records to audit was arisen due to non-maintenance of records by the University. These records being vital in nature have both financial and administrative repercussion.

Consequence of non maintenance of following important records and registers:-

1) *Register of Abstract Receipt & Expenditure*: - Non maintenance of such registers may result hindrances regarding obtaining information in respect of actual amount of Receipt & Expenditures under different heads of accounts & also leads to improper Check & measure of the funds position of the University.

2) *Work Register*: - Non-maintenance of Work Register gives little scope to watch the expenditure incurred for various construction works undertaken by different line departments and the University Authority also fails to update with the information about the execution position of such works at any given point of time.

3) *Fixed Asset Register*: - Non maintenance of the register gives little scope to access and establish the asset of this University either in form of Capital or Revenue asset.

4) *Retention Money Register*: - Non maintenance of the register may cause temporary misappropriation due to lack of proper Check & measure of collection & deposit of students fees.

5) *SD/EMD Register*: - In absence of maintenance of this register there is every possibility of multiple release of SD and escape of collection due from different executing agencies & firms.

6) *Log Book of Vehicle*: - Non maintenance of this register may cause loss of fuel as well as irregular and inadmissible expenditure due to lack of proper check & measure of the plying of the vehicle.

7) *Loan Register*: - Non maintenance of this register may create confusion in collection & recovery of Personal loan amount availed by different employees and finally may cause non recovery which may result in loss of the University fund.

8) *House building Advance Register*: - Non maintenance of this register may create confusion in collection & recovery of HBA loan amount availed by different employees and finally may cause non recovery thereby resulting in loss of University fund.

9) *Advance Ledger/ Register*: - In absence of this register it is difficult to ascertain the details of advance paid/ adjusted and outstanding for adjustment for which it would not be easy to monitor the advance position and ensure timely adjustment of the outstanding advances.

10) *Allotment Register*: - In absence of this register information regarding amount of allotment received, the funding agency and the purpose for which the allotments are received cannot be known clearly.

11) *Grant in aid Register*: - In absence of this register the details of grant received, drawn and utilized cannot be monitored for which there is every possibility of excess expenditure than the grants received for the purpose.

PARA: 4 FINANCIAL POSITION

Khalikote University - 2017-2018

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	General Cash Book	01-04-2017	65112360.00	63712036.00	128824396.00	78072694.20	31-03-2018	50751701.80	31-03-2018	50135900.80	615801.00	The Closing balance is excluding advance amount.

2	RUSA Cash Book	01-04-2 017	0.00	275000 000.00	275000 000.00	0.00	31-03-2 018	275000 000.00	31-03-2 018	275000 000.00	0.00	The Closing balance is exclu ding ad vance amount .
	GRAN D TOTAL		651123 60.00	338712 036.00	403824 396.00	780726 94.20		325751 701.80		325135 900.80	615801 .00	

Khalikote University - 2015-2016

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:) (AUDIT)	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:) (CASH BOOK)	Differen ce(In Rs:)	Remark s
1	Genera l Cash Book	01-04-2 015	0.00	507984 20.00	507984 20.00	410437 16.00	31-03-2 016	975470 4.00	31-03-2 016	975470 4.00	0.00	The Closing balance is exclu ding ad vance amount .
	GRAN D TOTAL		0.00	507984 20.00	507984 20.00	410437 16.00		975470 4.00		975470 4.00	0.00	

Khalikote University - 2016-2017

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:) (AUDIT)	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:) (CASH BOOK)	Differen ce(In Rs:)	Remark s
1	Genera l Cash Book	01-04-2 016	975470 4.00	629749 34.00	727296 38.00	761727 8.00	31-03-2 017	651123 60.00	31-03-2 017	651123 60.00	0.00	The Closing balance is exclu ding ad

												advance amount
	GRAND TOTAL		9754704.00	62974934.00	72729638.00	7617278.00		65112360.00		65112360.00	0.00	

Khalikote University - 2018-2019

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	RUSA Cash Book	01-04-2018	275000000.00	10600104.00	285600104.00	152330254.50	31-03-2019	133269849.50	31-03-2019	133269849.50	0.00	The Closing balance is excluding advance amount.
2	General Cash Book	01-04-2018	50751701.80	56814655.00	107566356.80	39939534.60	31-03-2019	67626822.20	31-03-2019	67110614.20	516208.00	The Closing Balance is excluding Advance amount.
	GRAND TOTAL		325751701.80	67414759.00	393166460.80	192269789.10		200896671.70		200380463.70	516208.00	

Comments		
<u>Para No.4.01:- Reason of Difference between Closing Balance as per Cash Book & as per Audit as on 31.03.2019:-</u>		
1	Closing balance as per General cash book as on 31.03.2019	6,71,10,614.20
2	Add Advance adjustment against A.N.Mishra, VC of Rs.15947.00 wrongly shown expenditure from	45,000.00

		Axis-455 account and Rs.29053.00 advance refund by the VC also not shown receipt in the cash book. So, the bank position of Axis-455 in cash book not raised by that amount. Thus, bank position reduced by 45000.00 (=15947 + 29053). (On dated 15.02.18 in expenditure side of the cash book at page No.31)	
3	Add	In case of advance adjustment against K.H.Badtya, CEO the CBI-847 account position wrongly reduced instead of reducing the advance position. (On dated 20.02.18 in expenditure side of the cash book at page No.32)	5,00,000.00
4	Add	Expenditure booked in cash book against three numbers of BDs (=3@1500/-) returned by bank due to invalid BDs. (On dated 18.07.18 in expenditure side of the cash book at page No.02)	4,500.00
5	Deduct	I.T. deposit of VC for the month of march 2018 amounting to Rs.20,000/- vide Chq No.331471 encashed on 26.04.18 from Axis bank A/c No.—455 wrongly booked expenditure in cash book as Rs.2,000/-. So, the discrepancy is 18,000 (=20,000 – 2,000). (On dated 12.04.18 in expenditure side of the cash book at page No.41)	-18,000.00
6	Deduct	Contra transaction by way of transfer from DCB A/C to CBI A/C No.—847 on 13.09.17 wrongly taken receipt in cash book. (On dated 30.04.18 in receipt side of the cash book at page No.42)	-1,49,393.00

7	Add	Expenditure booked in cash book against four numbers of BDs (=4@400/-) returned by bank due to invalid BDs. (On dated 04.05.18 in expenditure side of the cash book at page No.43)	1,600.00
8	Deduct	NPS amount of VC for Nov 18 deposited vide chq No.331550 encashed on 14.01.19 from Axis bank A/c No.916020051633455 but not shown expenditure in the cash book.	-36,300.00
9	Add	Rs.66300.00 shown expenditure in cash book on 15.02.18 vide chq No. 331452 was not actually paid as the chq was cancelled and the same expenditure was booked again on 25.05.18 vide chq No.331469. But, the cancelled chq amount was not taken receipt in cash book.	66,300.00
10	Deduct	Exp. Not booked in cash book but Chq No.37873 encashed from CBI Bank A/C No.3463506847 on 11.03.19 (the payment was made to HOD, BSBI towards imprest money)	-10,000.00
11	Add	Closing balance of CBI-3463506847 in cash book wrongly reduced by Rs.1.00 on 20.02.2018. (=16399337.05 - 16399336.05)	1.00
12	Add	ICSSR grant credited to Registrar's Bank A/C No.3712959478 (CBI, Berhampur) on 12.02.2019 but not taken receipt in the General Cash Book till 31.03.2019.	1,12,500.00
13	Closing balance as per Audit as on 31.03.2019		6,76,26,822.20

The Local authority is advised to ensure reconciliation of the discrepancies by making suitable entries in the cash book.

Para No.4.02:- Details of Closing balance of Khalikote University for 2015-16 to 2018-19 as per cash book:-

Accounting Year 2015-16

Name of the cash book	General Cash book		TOTAL
Cash	-		-
Bank	97,54,704.00		97,54,704.00
Fix Deposit	-		-
Unrealised Bank Draft	-		-
Total	97,54,704.00		97,54,704.00

Accounting Year 2016-17

Name of the cash book	General Cash book		TOTAL
Cash	-		-
Bank	6,48,12,360.00		6,48,12,360.00
Fix Deposit	3,00,000.00		3,00,000.00
Unrealised Bank Draft	-		-
Total	6,51,12,360.00		6,51,12,360.00

Accounting Year 2017-18

Name of the cash book	General Cash book	RUSA Cash book	TOTAL
Cash	-	-	-
Bank	4,83,83,728.85	15,50,00,000.00	20,33,83,728.85
Fixed Deposit	17,00,000.00	12,00,00,000.00	12,17,00,000.00
Unrealised Bank Draft	52,171.95	-	52,171.95
Total	5,01,35,900.80	27,50,00,000.00	32,51,35,900.80

Accounting Year 2018-19

Name of the cash book	General Cash book	RUSA Cash book	TOTAL
Cash	-	-	-
Bank	6,59,71,258.25	1,32,69,849.50	7,92,41,107.75
Fix Deposit	11,00,000.00	12,00,00,000.00	12,11,00,000.00
Unrealised Bank Draft	39,355.95		39,355.95
Total	6,71,10,614.20	13,32,69,849.50	20,03,80,463.70

The details of bank position in different accounts maintained by the university are furnished in Para-5 and the position of Fixed deposit is furnished in Para-7 of the Audit Report. The details of receipt & expenditure are furnished in statement-A and statement-B respectively which is appended to the financial statement of this A/R as well as reflected in the following paragraph.

Information on unrealised BD outstanding as on 31.03.2019:

On checking of the General cash books for the period from 2015-16 to 2018-19 it was noticed that, Bank Drafts amounting to Rs.39,355.95 is outstanding unrealised which is included in the closing balance of the cash book on 31.03.2019. BDs amounting to Rs.9,30,445/- (=2326 Nos. @Rs.400/- + Rs.45/-) were taken receipt in the cash

book (after receiving from PL A/C cash book) on 04.09.2017 and was deposited in CBI, Berhampur A/C No.3463506847 on that day. But, not all BDs were credited to bank and subsequently on various dates more BDs were received/ deposited and remained unrealised/ non-credited in the bank. Eventually, BDs amounting to Rs.39,355.95 remained unrealised at the close of the financial year 2018-19.

The local authority was asked to produce the details of those unrealised BDs like BD No./Date, amount, payer etc. to ascertain the genuineness of the BDs as they were remaining unrealised since a long period of time. Also, audit enquired about the reason of such delay for credit of those BDs in the bank and the steps taken to make those BDs deposited in the bank account.

Moreover, it was also noticed that,

1. On 18.07.17 (Cash book page-02) an amount of Rs.4500/- was booked expenditure in the cash book against three numbers of BDs (=3@1500/-) returned by bank due to invalid BDs.
2. On 04.05.18 (Cash book page-43) an amount of Rs.1600/- was booked expenditure in the cash book against four numbers of BDs (=4@400/-) returned by bank due to invalid BDs.

The reason of showing such expenditures in the cash book without revalidating those BDs and if those BDs were returned to the payers, the acknowledgement receipt of those BDs from the payers were asked to be produced before audit.

In response to the objection memo the local authority stated that, out of total BD amount of Rs.9,30,445/-, an amount of Rs.891089.05 had been realized by the CBI, Khalikote University branch, Berhampur on different dates and the rest amount of Rs.39,355.95 were retained by the bank without realization of the said amount which had been shown in cash book till date.

As regards showing expenditure of invalid BDs amounting to Rs.6100/- (=4500 + 1600) the local authority stated that, the bank draft had been returned by bank due to invalid BDs. So it was booked expenditure in cash book on 18.07.17 (Rs.4500/-) and 04.05.18 (Rs.1600/-).

The reply of the local authority is not convincing and solves no purpose for regularization of the accounts.

Hence, the local authority is requested to take swift steps to credit of the BDs amounting to Rs.39,355.95 in bank account of the University. Also, the invalid BDs amounting to Rs.6100/- which have been shown expenditure in the cash book need to be regularized by following appropriate steps and compliance may be reported to audit. Till then, the amount of **Rs.6100/-** is kept under objection.

Para No.4.03:- Details of Receipt and Expenditure for the year 2015-16 to 2018-19 :-

Receipt Statement for 2015-16 (General Cash Book)		
SI No	Head of Account	Amount
I	Grants	
	OSD salary grant	40,00,000
	Non-salary grant	10,00,000
	Infrastructure Development grant	3,00,00,000
	Installation of wi-fi	20,00,000
	English language skill development	1,50,000
	Total:	3,71,50,000

II	Students' Collection	
A	Govt. Fund	
	Tuition fees	64,668
	Admission fees	21,443
	Transfer fees	15
	Total:	86,126
B	University fund	
	University registration and recognition	4,01,280
	Late fine for admission	1,17,399
	Other University	38,456
	Total:	5,57,135
C	Hostel seat rent	
	Hostel seat rent	120
	Total:	120
D	Autonomous	
	Course of studies	18,860
	Exam fees	16,56,070
	Duplicate mark sheet	50
	Total:	16,74,980
E	Private fund/ PL	
	Processing charge	1,000
	IPO	33,120
	DSA	3,874
	Cycle token fee	38,740
	Class examination fee	37,720
	Identity card fee	77,800
	Medical fee	9,685
	SSG fee	3,874
	Abstract of attendance	1,937
	Proctorial fees	7,748
	College calendar fees	29,055
	Laboratory fees	14,680
	University sports	1,25,905
	Scouting	23,244
	Games fees	48,425
	Faculty society fees	9,685
	Student's aid fee	1,937
	Library fee	19,390
	Reading room fee	11,622

	Dramatic club fee	29,055
	Magazine fee	58,110
	Union fee	36,803
	Sahitya samaj fee	1,814
	Time table and lesson plan fee	11,316
	Teachers welfare fund fee	1,937
	Science society fee	2,985
	Commerce society fee	2,880
	Maintenance	9,685
	Common room	11,622
	SSIS	3,874
	Annual day conference	3,874
	Development	4,84,780
	Internal assessment	1,89,400
	NCC	9,470
	Sale of admission form	4,590
	Seminar	8,112
	Cultural	77,480
	S/S	14,700
	EDP	2,26,000
	JRC	19,370
	Computer Science course fee	3,60,000
	MBA course fee	12,00,000
	BBA course fee	15,000
	MCA course fee	4,05,000
	BCA course fee	15,000
	Electronic and telecommunication	10,000
	MSc Biotechnology	4,80,000
	Course fee	37,56,000
	IGNOU electricity charge	1,000
	Railway concession	215
	NSS	4,240
	Total:	79,53,753
F	Others	
	PG entrance form	2,41,000
	University fee	2,54,317
	M.Phil application form	2,17,000
	Cultural fee	36,880
	Sports fee	58,325
	(+)3 application fee	11,89,240

	Undergraduate Admission fee (SAMS)	1,03,500
	Examination fee	700
	Hostel fee	420
	Total:	21,01,382
	Sub Total (A to F):	1,23,73,496
III	Miscellaneous	
	Centenary hall rent	4,500
	Ground rent	2,39,750
	Tender call money	5,000
	Teachers' registration fee	12,650
	Bank Interest	1,21,643
	Control section	6,400
	Unclassified amount received from five colleges onn 29.03.16	8,21,900
	Income tax collected from OSD (VC)	63,081
	Total:	12,74,924
	TOTAL RECEIPT (=I + II III):	5,07,98,420
	OPENNING BALANCE FOR 2015-16	-
	GRAND TOTAL	5,07,98,420

Expenditure Statement for 2015-16 (General Cash Book)

SI No	Head of Account	Amount
I	Grants	
A	Salary and other grant	
	Salary of OSD/VC	12,02,545
	Infrastructure Development grant paid to E.E., R & B, Berhampur-I	3,00,00,000
	Installation of wi-fi	20,00,000
	English language skill development	-
	TOTAL:	3,32,02,545
B	Non-salary grant	
	TA/ DA to staff	21,490
	Office contingency	1,56,823
	Forms and stationeries	1,11,515
	Hire and fuel charges of Vehicle used in Office work	1,46,468
	Advertisement Charges	18,612

	TOTAL:	4,54,908
	TOTAL OF GRANT:	3,36,57,453
II	Others	
A	Students' fund	
	Cycle stand watcher remuneration	18,000
	Refund of admission fee to students	1,099
	Identity card	46,569
	M.Phil admission process	54,450
	Conduct of seminar	1,000
	Sports and Games	38,000
	Annual function of students' union	1,30,000
	Scout	11,500
	Annual function of Science society	2,000
	Printing of Question Papers	21,570
	Development fund (furniture & Electrical/ Electronics equipments purchase)	2,61,144
	TOTAL:	5,85,332
B	Transferred to Other Accounts (of KU Autonomous College)	
	MCA A/C No.3273390803	4,05,000
	BSc. Computer Science A/C No.30225682881	10,000
	Self finance course A/C NO.116410011211	48,85,000
	Students' Academic Management System (SAMS) A/C NO.3068336985	14,07,350
	TOTAL:	67,07,350
	OTHER TOTAL:	72,92,682
III	Miscellaneous	
	Refund of ground rent	30,500
	Income tax deposit of VC	63,081
	TOTAL:	93,581
	TOTAL EXPENDITURE (I to III)	4,10,43,716
	CLOSING BALANCE OF 2015-16	97,54,704
	GRAND TOTAL	5,07,98,420

Receipt Statement for 2016-17

SI No	Head of Account	Amount
--------------	------------------------	---------------

I	Grants	
	VC salary grant	20,00,000
	Non-salary grant	5,00,000
	Infrastructure Development grant	5,00,00,000
	English language skill development	-
	Total:	5,25,00,000
II	Students' Collection	
A	Govt. Fund	
	Tuition fees	31,356
	Admission fees	-
	Breakage fees	5
	Library fee	72
	Transfer fees	2,016
	Total:	33,449
B	University fund	
	University registration and recognition	1,21,813
	Late fine for admission	-
	Migration fee	3,300
	Other University	4,019
	Total:	1,29,132
C	Hostel seat rent	
	Hostel seat rent	5,640
	Total:	5,640
D	Autonomous	
	Course of studies	
	Examination fees	11,76,976
	Merit certificate	50
	Conduct certificate	30
	Duplicate mark sheet	750
	Total:	11,77,806
E	Private fund/ PL	
	Processing charge	-
	IPO	-
	DSA	12
	Cycle token fee	120
	Class examination fee	120
	Identity card fee	520
	Medical fee	30

	SSG fee	12
	Abstract of attendance	6
	Proctorial fees	24
	College calendar fees	90
	Laboratory fees	70
	University sports	46,590
	Scouting	72
	Games fees	150
	Faculty society fees	30
	Student's aid fee	6
	Library fee	100
	Reading room fee	36
	Dramatic club fee	90
	Magazine fee	180
	Union fee	114
	Sahitya samaj fee	6
	Time table and lesson plan fee	36
	Teachers welfare fund fee	6
	Science society fee	15
	Commerce society fee	10
	Maintenance	30
	Common room	36
	SSIS	12
	Annual day conference	12
	Development	1,500
	Internal assessment	600
	NCC	30
	Sale of admission form	-
	Seminar	30
	Cultural	31,040
	S/S	10
	EDP	-
	JRC	60
	Computer Science course fee	-
	MBA course fee	-
	BBA course fee	-
	MCA course fee	-
	BCA course fee	-
	Electronic and telecommunication	-
	MSc. Biotechnology	20,000

	Course fee	-
	IGNOU electricity charge	-
	Railway concession	-
	NSS	50
	Total:	1,01,855
F	Others	
	PG entrance form	-
	University fee	-
	M.Phil application form	-
	Cultural fee	-
	Sports fee	-
	(+)3 application fee	1,000
	Undergraduate Admission fee (SAMS)	-
	Examination fee	25,16,997
	Evaluation verification	7,200
	College calendar from PL account	37,860
	Self financing application form	67,600
	Hostel fee	-
	Total:	26,30,657
	Sub Total (A to F):	40,78,539
III	Miscellaneous	
	Centenary hall rent	-
	Ground rent	2,000
	Tender call money	2,000
	Teachers' registration fee	-
	Bank Interest	9,79,750
	National lifetime achievement award for Indian literature and philosophy	3,50,000
	Control section	42,47,725
	Unclassified amount received on 29.06.16 (3,29,600) & 28.02.17 (1,76,685)	5,06,285
	Income tax collected from VC	3,08,635
	Total:	63,96,395
	TOTAL RECEIPT (=I + II III):	6,29,74,934
	OPENNING BALANCE FOR 2015-16	97,54,704
	GRAND TOTAL	7,27,29,638

Expenditure Statement for 2016-17		
SI No	Head of Account	Amount
I	Grants	
A	Salary and other grants	
	Salary of OSD/VC	21,14,092
	Infrastructure Development grant paid to E.E., R & B, Berhampur-I	-
	English language skill development (Trf to CBI A/C No.3546600937)	1,50,000
	TOTAL:	22,64,092
B	Non-salary grant	
	TA/ DA to staff	26,297
	Purchase of furniture	6,04,221
	Purchase of electrical/ electronic equipments	2,18,956
	Office contingency	25,881
	Forms and stationeries	-
	Hire and fuel charges of Vehicle used in Office work	1,57,082
	Advertisement Charges	6,062
	TOTAL:	10,38,499
	TOTAL OF GRANT:	33,02,591
II	Others	
A	Students' fund	
	Cycle stand watcher remuneration	13,935
	Cultural and dramatic function	23,052
	Identity card	952
	Saraswati Puja	2,000
	Conduct of seminar	-
	Sports and Games	1,19,500
	Annual function of students' union	33,500
	Scouts and Guide	1,290
	Library books purchase	6,200
	New paper and college magazine	60,265
	Laboratory expenditure	1,39,800
	Conduct of Examination	26,45,641
	Development fund (furniture & Electrical/ Electronics equipments purchase and Contingency)	3,43,751
	TOTAL:	33,89,886
B	Transferred to Other Accounts (of	

KU Autonomous College)		
	A/C NO.1936065140 (Students' Union)	28,000
	A/C NO.3526435274 (Biotech Course fee)	4,80,000
	Govt. A/C cash book (tuition fee & fine for 2015-16)	86,666
	TOTAL:	5,94,666
	OTHER TOTAL:	39,84,552
III	Miscellaneous	
	Refund of ground rent	7,000
	Blue print and tracing copy of University building.	14,500
	Income tax deposit of VC	3,08,635
	TOTAL:	3,30,135
	TOTAL EXPENDITURE (I to III)	76,17,278
	CLOSING BALANCE OF 2015-16	6,51,12,360
	GRAND TOTAL	7,27,29,638

General Cash Book (Receipt for 2017-18)		
SI No	Head of Account	Amount
I	Grants	
	VC salary grant	-
	Non-salary grant	10,00,000
	Infrastructure Development grant	5,00,00,000
	Induction training of Odia language	5,20,000
	Digital site survey	66,300
	Career counseling	12,50,000
	Total:	5,28,36,300
II	Students' Collection	
A	University fund	
	University registration and recognition	4,34,717
	Registration fees from colleges	1,29,444
	Registration, Recognition, SAF, Migration fees	2,86,224
	Late fine for admission	-
	Migration fee	31,610
	Other University	-

	Total:	8,81,995
B	Others	
	PG entrance form	16,71,445
	University application fee	4,07,000
	M.Phil application form	-
	Cultural fee	1,06,504
	Sports fee	3,04,440
	Sports entry fee	5,500
	Sports and cultural fee	2,68,710
	Sports, SS fees, Cultural fee etc.	1,29,478
	(+)3 application fee	-
	Undergraduate Admission fee (SAMS)	-
	Examination fee	31,67,324
	Foundation day	52,750
	Self financing application form	-
	PHD application form	3,61,500
	NSS	9,012
	Total:	64,83,663
	Sub Total (A to F):	73,65,658
III	Miscellaneous	
	Centenary hall rent	
	Ground rent	
	Tender call money	
	Teachers' registration fee	
	Bank Interest	5,45,112
	Unclassified amount	24,39,676
	Income tax collected from VC	3,24,195
	NPS Employee share of VC	1,35,935
	Profession Tax of VC	1,460
	Profession Tax of Registrar	700
	GPF of Registrar	48,000
	Income tax collected from Registrar	15,000
	Total:	35,10,078
	TOTAL RECEIPT (=I + II III):	6,37,12,036
	OPENNING BALANCE FOR 2017-18	6,51,12,360
	GRAND TOTAL	12,88,24,396

RUSA Cash Book (Receipt for 2017-18)

SI No	Head of Account	Amount
1	RUSA Grant	27,50,00,000
	TOTAL RECEIPT	27,50,00,000
	OPENNING BALANCE FOR 2017-18	-
	GRAND TOTAL	27,50,00,000

General Cash Book (Expenditure for 2017-18)

SI No	Head of Account	Amount
I	G r a n t s	
A	Salary and other grant	
	Salary of VC	19,58,394
	House Rent of VC	69,200
	Salary of Registrar	3,16,377
	NPS (Employer share) deposit of VC	1,35,935
	Infrastructure Development grant paid to E.E., R & B, Berhampur-I	7,05,00,000
	Induction training of Odia language	5,20,000
	Digital site survey	-
	TOTAL:	7,34,99,906
B	Non-salary grant	
	TA/ DA to staff	1,66,654
	Purchase of furniture	1,33,201
	Purchase of electrical/ electronic equipments	2,19,828
	Office contingency	55,141
	Recruitment of VC	1,04,089
	Hire and fuel charges of Vehicle used in Office work	2,68,449
	Audit fee of Chatard Accountant	15,000
	Advertisement Charges	42,925
	TOTAL:	10,05,287
	TOTAL OF GRANT:	7,45,05,193
II	Students' fund	
	University foundation day celebration	1,72,147
	Cultural and dramatic function	-
	Identity card	-
	Saraswati Puja	-

	Conduct of seminar	-
	Sports and Games	4,62,000
	Refund of sports fee to SBRG Women's college	90,257.90
	Paid to Secretary, Sports Council, KU	1,50,000
	Annual function of students' union	-
	Scouts and Guide	-
	Library books purchase	-
	New paper and college magazine	-
	Senate meeting expenses (advance paid)	20,000
	Conference on Photosynthesis	22,371
	Paid advance to P.C.Pradhan for Examination 2017	70,000
	Conduct of Examination	20,50,000
	Examination fee refund	4,800
	TOTAL:	30,41,575.90
III	Miscellaneous	
	Refund of ground rent	-
	Blue print and tracing copy of University building.	-
	Income tax deposit of VC and Registrar	3,39,195
	NPS (Employee share) of VC deposit	1,35,935
	Profession tax deposit of VC and Registrar	2,160
	GPF of Registrar	48,000
	Bank commission	635.30
	TOTAL:	5,25,925
	TOTAL EXPENDITURE (I to III)	7,80,72,694.20
	CLOSING BALANCE OF 2017-18	5,07,51,701.80
	GRAND TOTAL	12,88,24,396.00
RUSA Cash Book (Expenditure for 2017-18)		
SI No	Head of Account	Amount
1	RUSA Grant	-
	TOTAL RECEIPT	-
	CLOSING BALANCE OF 2017-18	27,50,00,000
	GRAND TOTAL	27,50,00,000

General Cash Book (Receipt for 2018-19)		
SI No	Head of Account	Amount
I	Grants	
	Salary grant	2,79,54,000
	Non-salary grant	20,00,000
	Mass communication and Media Tech Deptt. Lab (56,00,000) & Bio Science and Bio informatics Deptt. Lab (45,00,000)	1,01,00,000
	Investigator SERB Project	18,84,970
	Indian council for workshop (Arrangement of Conference)	1,00,000
	Biotech grant/ NASI	2,01,910
	Received from ICSSR for organizing seminar	1,12,500.00
	Total:	4,23,53,380
II	Students' Collection	
A	University fund	
	University registration and recognition	-
	Registration fees from colleges	-
	Registration, Recognition, SAF, Migration fees	-
	Registration fees of SAF	1,89,705
	Late fine for admission	-
	Migration fee	1,83,900
	Issue of duplicate certificate	125
	Retotalling fee	3,400
	Provisional certificate	1,12,500
	Other University	-
	Total:	4,89,630
B	Others	
	PG entrance form	-
	University application fee	27,000
	M.Phil application form	-
	Cultural fee	-
	Sports fee	73,480
	Sports entry fee	-
	Sports and cultural fee	3,96,112
	Sports, SS fees, Cultural fee etc.	-

	(+)3 application fee	-
	Undergraduate Admission fee (SAMS)	-
	Examination fee	27,49,470
	Foundation day	-
	Self financing application form	-
	PHD application form	-
	NSS	9,036
	Total:	32,55,098
	Sub Total (A to F):	37,44,728
III	Miscellaneous	
	Centenary hall rent	-
	Ground rent	-
	Tender call money	-
	Contingency fund refunded from Colleges	24,292
	Conference fee	72,000
	Bank Interest	21,48,008
	Unclassified amount	37,70,659
	Income tax collected from Officers	6,86,000
	Income tax collected from Teaching staff	9,54,200
	NPS Employee share of VC	2,38,026
	NPS Employee share of Teaching staff	18,58,112
	Profession Tax from the Officers	8,808
	Profession Tax of Teaching staff	57,400
	GPF contribution of Officer	4,54,000
	GPF contribution of Teaching staff	1,80,000
	Flood relief to CMRF Kerala	4,617
	House rent from COE	25
	GIS advance recovery from teaching staff	2,60,400
	Total:	1,07,16,547
	TOTAL RECEIPT (=I + II III):	5,68,14,655.00
	OPENNING BALANCE FOR 2018-19	5,07,51,701.80
	GRAND TOTAL	10,75,66,356.80
RUSA Cash Book (Receipt for 2018-19)		
SI No	Head of Account	Amount

1	RUSA Grant	-
2	Bank Interest	1,06,00,104
	TOTAL RECEIPT	1,06,00,104
	OPENNING BALANCE FOR 2018-19	27,50,00,000
	GRAND TOTAL	28,56,00,104

General Cash Book (Expenditure for 2018-19)		
SI No	Head of Account	Amount
I	G r a n t s	
A	Salary and other grants	
	Salary of VC	24,25,549
	House Rent of VC	1,44,000
	Salary of Registrar	14,58,231
	Salary of COF	6,54,717
	Salary of COE	14,62,493
	Salary of Teaching Staff	2,02,08,748
	NPS (Employer share) deposit of VC	2,38,026
	NPS (Employer share) deposit of Teaching staff	2,09,226
	Biotech Park/ NASI (Workshop for skill development of tribal youth) (Advance paid)	2,00,000
	Indian council for workshop (Arrangement of Conference) (Advance paid)	1,00,000
	Investigator SERB project (Transfer to SERB Cash book)	18,84,970
	Digital site survey	66,300
	Organisation of workshop (paid advance-ICSSR fund)	1,26,500
	TOTAL:	2,91,78,760
B	Non-salary grant	
	TA/ DA to staff	1,74,849
	Purchase of furniture	6,71,197
	Purchase of electrical/ electronic equipment	3,59,562
	Office contingency	87,966
	Hire and fuel charges of Vehicle used in Office work	1,73,151

	North Star Security Agency for Outsourcing staff	2,23,086
	Advertisement Charges	2,17,469
	TOTAL:	19,07,280
	TOTAL OF GRANT:	3,10,86,040
II	Students' fund	
	University foundation day celebration	-
	Cultural and dramatic function	-
	Identity card	-
	Saraswati Puja	3,000
	Recruitment of Teaching staff	6,07,975
	Conduct of seminar	-
	Sports and Games	3,46,000
	Refund of sports fee to SBRG Women's college	-
	Annual function of students' union	-
	Scouts and Guide	-
	Library books purchase	-
	New paper and college magazine	-
	Indian University Association membership fee	58,000
	Laboratory expenditure	-
	Law charges	5,095
	Conference on Photosynthesis	-
	Meeting refreshment charges	24,000
	Conduct of Examination	43,30,000
	Fee for online recruitment	71,917
	Imprest money transferred to six departments	60,000
	TOTAL:	55,05,987
III	Miscellaneous	
	Refund of ground rent	-
	Blue print and tracing copy of University building.	-
	Income tax of Officers deposit	6,86,000
	NPS (Employee share) of VC	2,38,026
	Profession tax of Officers deposit	8,808
	GIS of teaching staff deposit	3,60,000
	GPF deposit of Officers	4,54,000
	House rent deposit of COE	40
	NPS (Employee share) of Teaching	2,52,400

	staff deposit	
	GPF of Teaching staff deposit	1,80,000
	Income tax deposit of teaching staff	9,54,200
	Profession tax of Teaching staff deposit	57,400
	Donation to Kerala CMRF	4,617
	Unclassified expenditure	1,51,757
	Bank commission	259.60
	TOTAL:	33,47,508
	TOTAL EXPENDITURE (I to III)	3,99,39,534.60
	CLOSING BALANCE OF 2018-19	6,76,26,822.20
	GRAND TOTAL	10,75,66,356.80
RUSA Cash Book (Expenditure for 2018-19)		
SI No	Head of Account	Amount
1	RUSA Grant	15,23,30,166.00
2	Bank Charges	88.50
	TOTAL EXPENDITURE	15,23,30,254.50
	CLOSING BALANCE FOR 2018-19	13,32,69,849.50
	GRAND TOTAL	28,56,00,104.00

Para No.4.04:- Annual budgets of Khalikiote University for the year 2015-16 to 2018-19 :-

The provision and procedure for preparation of Annual Budget is laid down in Chapter II (both Rules and procedures) of "The Odisha Universities Accounts Manual 1987" in the Rules as follows:

Rule 3-The Finance Officer is responsible for the preparation and presentation of the annual financial estimates to the Finance Committee. Under statute 104 (c), the Finance Committee, prepares the final draft of the Annual Budget of the University to be placed before the Syndicate not later than the 15th December of every year, after duly examining the proposals made by the Finance Officer. The Syndicate shall place the budget before the Senate. The Senate of the University shall consider and sanction the Budget of the University as provided under Section 9 (4) (a) of the Act. Under Statute 164 the Senate may also make such recommendations as it deems fit to the Syndicate.

Rule 4.1- The Budget of the University shall be prepared for the financial year 1st April to 31st March of every year.

Rule 7- No expenditure shall normally be incurred without appropriate budget provision duly sanctioned by competent authority, if, however, unforeseen circumstances arise during the course of the year requiring substantial changes in the Budget Estimates incorporating the changes to be placed before the Finance Committee for recommending the same to the Syndicate for sanction.

Procedure:- The heads of departments of Officers of the University in charge of the various schemes shall in the month of October, obtain from the spending Officers concerned the progress of expenditure and anticipated expenditure during the remaining months of the year, reassess the position and send a list of excesses and surrenders to the Finance Officer in the form of modifications to the estimates by the 1st October. The Finance Officer shall scrutinise these proposals and place them for reappropriation of funds from one head to another

within the same major head before the Vice-Chancellor for approval and the same shall be reported soon to the Syndicate for ratification. (para 8)

Rule 8- If at the close of the financial year it is found that, the Revised Budget provision under Revenue/Capital Account has been marginally exceeded, the excess may be regularised with the approval of the Finance Committee and the sanction of the Syndicate. The vice Chancellor shall be competent to approve excess expenditure under Minor Heads.

In view of the above, the local authority was asked to furnish information including Receipts & Expenditure as per the budgetary provision and actual in respect of different heads of account for the accounting year 2015-16 to 2018-19 in the prescribed pro-forma given below. But, no information was produced to audit.

Date of recommendation of Annual and Revised budget by the Finance Committee-

Resolution No. and date for approval of the budget by the syndicate-

SI No.	Budgetary Head	Receipt during the year		Expenditure during the year		Reason for deviation in receipt	Reason for deviation in expenditure
		As per Budget	As per actual	As per Budget	As per actual		

However, from the files produced before audit, the Budgets on expenditures for the financial year 2016-17 and 2018-19 were found to have been prepared and sent to the Department of Higher Education, Bhubaneswar which are furnished below:

Budget of Khalikote University for the Financial year 2016-17			
Submitted to The Director, Higher Education vide letter No.42/09.01.16			
SI No.	Name of the unit	Total requirement	Remarks
A	Salary for existing employees		
1	Pay + Grade Pay	4,28,60,000	Including both deployed staff and OSD
2	Dearness Allowance @ 135%	5,78,61,000	
3	House rent allowance	40,86,400	
4	Other Allowance	1,30,000	
5	RCM	1,00,000	
6	LTC	70,000	
	Total:	10,51,07,400	
B	Salary for the vacant posts		
1	Payment to outsourcing agency	20,00,000	
2	Payment to ministerial staff on contract basis	5,96,400	

3	Payment to Junior Stenographer on contractual basis	1,62,000	
4	Payment to PET on contractual basis	1,62,000	
	Total:	29,20,400	
C	Non-Salary		
1	Travelling expenses	1,00,000	
2	Hiring charges of vehicle (for use of VC and Registrar)	5,00,000	
3	Electricity dues	20,00,000	
4	Water charges	17,00,000	
5	Telephone charges	50,000	
6	Equipment	1,00,00,000	
7	Books	50,00,000	
8	Other Contingency	20,00,000	
9	Maintenance of equipment	12,00,000	
10	Maintenance of furniture	12,00,000	
11	Electrical maintenance	60,00,000	
12	PHD maintenance	20,00,000	
13	Other charges for Common room and Athletics.	15,000	
	Total:	3,17,65,000	
D	Miscellaneous		
1	Construction of Building	20,00,00,000	
2	Repair and renovation of building	50,00,000	
3	Organization of Seminar, Conference and workshop	50,00,000	
4	Payment to Guest faculty	50,00,000	
	Total:	21,50,00,000	
	GRAND TOTAL:	35,47,92,800	
	ABSTRACT		
A	Salary for existing employees	10,51,07,400	
B	Salary for the vacant posts	29,20,400	
C	Non-Salary	3,17,65,000	
D	Miscellaneous	21,50,00,000	
	GRAND TOTAL:	35,47,92,800	

Budget of Khalikote University for the Financial year 2018-19		
Submitted to The Accounts Officer, Directorate of Higher Education vide letter No.2006/25.11.17		
SI No.	Name of the unit	Total requirement
A	Salary of employees	
1	Professors: 6 X 2.00 lakhs X 12	1,44,00,000
2	Associate Professors: 6 X 1.50 lakhs X 12	1,08,00,000
3	Assistant Professors: 30 X 0.75 lakhs X 12	2,70,00,000
4	Salary of VC: 2.5 x 12 lakhs	30,00,000
5	Salary of Registrar: 1.50 lakhs X 12	18,00,000
6	Salary of COF: 1.00 lakhs X 12	12,00,000
	Total:	5,82,00,000
B	Non-Salary	
1	Wi-fi	3,00,000
2	Vehicle with diesel for V.C. = Rs.50,000 X 12	6,00,000
3	DEO (7 Nos.) = Rs.10,000 X 7 X 12	8,40,000
4	Watchman (4 Nos.) = Rs.8,000 X 4 X 12	3,84,000
5	Group D (7 Nos.) = Rs.8,000 X 7 X 12	6,72,000
6	Sweeper (4 Nos.) = Rs.8,000 X 4 X 12	3,84,000
7	Other Contingency	5,00,000
8	Sanitation and cleaning of University campus (15,000 per month)	1,80,000
9	Faculty development (TA & DA)	5,00,000
10	Guest entertainment by VC	1,00,000
11	Rent for leased Residence of VC @Rs.15,000/- per month	1,80,000
	Total:	46,40,000
	GRAND TOTAL:	6,28,40,000

The budgets are not realistic as there are variations in the actual receipts and expenditures to the budgetary receipts and expenditures. The local authority is requested to prepare the budget properly after taking the real receipts and expenditures into account.

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

Khalikote University - 431356

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	General Cash Book		31-03-2018	20935436.30	31-03-2018	48383728.85	-27448292.55	Details furnished below
2	RUSA Cash Book		31-03-2018	156158027.00	31-03-2018	155000000.00	1158027.00	Details furnished below
	GRAND TOTAL			177093463.30		203383728.85	-26290265.55	

Khalikote University - 431354

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
3	General Cash Book		31-03-2016	13870609.00	31-03-2016	9754704.00	4115905.00	Details furnished below
	GRAND TOTAL			13870609.00		9754704.00	4115905.00	

Khalikote University - 431355

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
4	General Cash Book		31-03-2017	65015686.50	31-03-2017	64812360.00	203326.50	Details furnished below
	GRAND TOTAL			65015686.50		64812360.00	203326.50	

Khalikote University - 431357

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In	Closing Balance in Bank Date Cash Book	Closing Balance in Bank as mentioned	Difference(In Rs:)(A-B)	Remarks

			y)	Rs:) (A)	(dd/mm/yyyy)	in Cash Book (In Rs:) (B)		
5	General Cash Book		31-03-2019	65050809.89	31-03-2019	65971258.25	-920448.36	Details furnished below
6	RUSA Cash Book		31-03-2019	13269849.50	31-03-2019	13269849.50	0.00	Details furnished below
	GRAND TOTAL			78320659.39		79241107.75	-920448.36	

Reconciliation						
Bank position for 2015-16						
SI No.	Name of the bank	A/C No.	Closing balance as per bank pass book (as on 31.03.2016)	Closing balance of bank as per cash book (as on 31.03.2016)	Difference	Remarks
1	Central Bank of India, Berhampur	3463506847	99,17,616.00	58,53,564.00	40,64,052.00	General Cash book
2	Axis Bank, Berhampur	915020034553195	38,62,034.00	38,10,181.00	51,853.00	
3	Axis Bank, Berhampur	916010011505762	90,959.00	90,959.00	-	
		TOTAL:	1,38,70,609.00	97,54,704.00	41,15,905.00	
Bank position for 2016-17						
SI No.	Name of the bank	A/C No.	Closing balance as per bank pass book (as on 31.03.2017)	Closing balance of bank as per cash book (as on 31.03.2017)	Difference	Remarks
1	Central Bank of India, Berhampur	3463506847	1,10,17,536.50	1,10,29,913.00	(-)12,376.50	SI No.01 to 06-General Cash book
2	Central Bank of India, Berhampur	3597537522	36,012.00	50,429.00	(-)14,417.00	
3	Axis Bank, Berhampur	915020034553195	-	-	-	Balance Nil on 07.04.16
4	Axis Bank, Berhampur	916010011505762	12,86,891.00	11,77,776.00	1,09,115.00	

5	Axis Bank, Berhampur	916020051633 455	5,23,77,557.00	5,23,77,557.00	-	
6	DCB Bank, Berhampur	233121000000 19	2,97,690.00	1,76,685.00	1,21,005.00	
		TOTAL:	6,50,15,686.50	6,48,12,360.00	2,03,326.50	
		Bank position for 2017-18				
SI No.	Name of the bank	A/C No.	Closing balance as per bank pass book (as on 31.03.2018)	Closing balance of bank as per cash book (as on 31.03.2018)	Difference	Remarks
1	Central Bank of India, Berhampur	3463506847	1,76,32,823.30	1,61,62,719.85	14,70,103.45	SI No.01 to 05-General Cash book
2	Central Bank of India, Berhampur	3597537522	32,605.00	32,605.00	-	
3	Axis Bank, Berhampur	916010011505 762	76,144.00	75,492.00	652.00	
4	Axis Bank, Berhampur	916020051633 455	31,93,864.00	3,21,12,912.00	(-) 2,89,19,048.00	
5	DCB Bank, Berhampur	233121000000 19	-	-	-	Balance Nil on 24.10.17-Closed
		TOTAL:	2,09,35,436.30	4,83,83,728.85	(-) 2,74,48,292.55	
6	Central Bank of India, Berhampur	3650987550	15,61,58,027	15,50,00,000	11,58,027	RUSA Cash Book
		GRAND TOTAL:	17,70,93,463.30	20,33,83,728.85	(-) 2,62,90,265.55	

		Bank position for 2018-19				
SI No.	Name of the bank	A/C No.	Closing balance as per bank pass book (as on 31.03.2019)	Closing balance of bank as per cash book (as on 31.03.2019)	Difference	Remarks
1	Central Bank of India, Berhampur	3463506847	6,29,13,723.89	6,17,38,246.25	11,75,477.64	SI No.01 to 05-General Cash book
2	Central Bank of India, Berhampur	3597537522	33,762.00	33,473.00	289.00	
3	Axis Bank, Berhampur	916010011505 762	79,799.00	78,424.00	1,375.00	

4	Axis Bank, Berhampur	916020051633 455	19,10,842.00	41,21,115.00	(-) 22,10,273.00	
5	Central Bank of India, Berhampur	3712959478	1,12,683.00	0.00	1,12,683.00	
		TOTAL:	6,50,50,809.89	6,59,71,258.25	(-) 9,20,448.36	
6	Central Bank of India, Berhampur	3650987550	1,32,69,849.50	1,32,69,849.50	-	RUSA Cash Book
		GRAND TOTAL:	7,83,20,659.39	7,92,41,107.75	(-) 9,20,448.36	

The difference between cashbook figure and passbook figure is **Rs.9,20,448.36**, the reconciliation of the same could not be produced to audit by the local authority, however the reconciliation of the difference between different pass books and cash books is prepared by the auditors of LFA as per the availability of records and registers to audit. These are furnished below:

(1) CBI A/C NO.3463506847				
SI No.	Particulars			Amount
1	Closing balance as per Cash book (as on 31.03.2019)			6,17,38,246.25
2	Add....Chq issued but not encashed from bank pass book till 31.03.2019.			6,28,629.00
	Date in cash book	Amount	Particulars/ Remarks	
	15.02.16	15,000		
	30.04.18	1,000		
	30.04.18	1,000		
	10.01.19	8,380		
	18.03.19	89,496		
	18.03.19	69,078		
	30.03.19	60,000		
	30.03.19	18,060		
	30.03.19	3,528		
	30.03.19	3,192		
	30.03.19	1,915		
	30.03.19	60,000		
	30.03.19	20,000		
	30.03.19	512		
	30.03.19	37,200		
	30.03.19	8,651		
	30.03.19	7,563		
	30.03.19	10,650		
	30.03.19	13,951		
	30.03.19	99,920		

	30.03.19	99,533	
	Total	6,28,629.00	
3	Add.....Adv adj of Rs.500000/- wrongly deducted from pass book position instead of reducing the advance position in cash book on 20.02.18.		5,00,000.00
4	Deduct.....Deposits made as per cash book not found in bank pass book till 31.03.2019		(-) 59,20,910.05
	Date in cash book	Amount	Particulars/ Remarks
	16.08.15	50,000	
	18.08.15	1,480	
	20.08.15	370	
	24.08.15	740	
	01.09.15	23,91,132	
	03.09.15	16,71,076	
	10.09.15	3,16,479	
	14.09.15	1,70,412	
	15.09.15	2,42,332	
	16.09.15	5,81,540	
	19.09.15	1,04,372	
	17.03.16	15,000	
	09.11.17	220	as against deposit of 6820, only 6160 + 440 has been deposited in bank on 09.11.17 and 13.11.17. Balance Rs.220/-
	20.11.17	5,500	
	08.12.17	80,000	deposit of BD in bank as per cash book page 20 (in the closing balance)
	19.12.17	64,774.05	deposit of BD in bank as per cash book page 23 (in the closing balance)
	31.12.17	4,654.00	deposit of BD in bank as per cash book page 24 (in the closing balance)
	31.03.18	800	deposit of BD in bank as per cash book page 37 (in the closing balance)
	11.04.18	29,936	Deposit of BD in bank as per cash

			book page 40 (in the closing balance)	
	30.04.18	1,49,393	wrongly taken receipt in cash book - earlier contra transaction of dated 13.10.17	
	07.01.19	2,200		
	31.01.19	38,500		
	Total:	59,20,910.05		
5	Deduct.....Cheques encashed from bank pass book but, no reference found in cash book/ bank position reduced from other bank account.			(-) 2,38,006.00
	Date in bank pass book	Amount	Particulars/ Remarks	
	04.12.15	8,942		
	15.01.16	1,04,000		
	14.12.16	20,000	Chq No.59400	
	12.02.18	5,000	Chq No.59448	
	12.03.18	5,000	Chq No.51588	
	23.03.18	20,000	Chq No.51589	
	23.03.18	1,000	Chq No.51590	
	18.08.18	815	Chq No.37805 (booked in cash book on 16.08.18 but balance deducted from AXIS-455)	
	29.08.18	4,981	Chq No.37805	
	23.10.18	58,268	Chq No.37805 (booked in cash book on 31.10.18 but balance deducted from AXIS-455)	
	11.03.19	10,000	Chq No.37805 (Issued to HOD, BSBI towards imprest money but not booked expenditure in cash book)	
	Total:	2,38,006.00		
6	Deduct.....Bank commission not shown expenditure in the cash book by 31.03.2019.			(-) 743.35
	Date in bank pass book	Amount	Particulars/ Remarks	
	30.01.16	34		
	15.03.16	68		

	11.04.16	34		
	27.07.16	2.50		
	30.03.17	6		
	30.03.19	598.85	30 entries in 3/19	
	Total:	743.35		
7	Add.....Receipts/deposits made in bank pass book not shown receipt in cash book			62,06,507.04
	Date in cash book	Amount	Particulars/ Remarks	
	15.07.15 to 03.08.15	200	deposit shown in pass book for Rs.171650 (-) deposit shown in cash book at page 10, Rs.171450.	
	14.08.15	1,000		
	14.08.15	19,600		
	17.08.15	8,800		
	20.08.15	21,900.00		
	03.09.15	2,600		
	03.09.15	1,11,964		
	03.09.15	1,86,678		
	03.09.15	1,04,418		
	04.09.15	2,03,719		
	04.09.15	24,697		
	04.09.15	3,61,000		
	07.09.15	60,122		
	09.09.15	1,04,436		
	14.09.15	1,33,743		
	15.09.15	28,616		
	16.09.15	5,550		
	19.09.15	1,30,688		
	21.09.15	1,03,347		
	21.09.15	11,075		
	23.09.15	1,21,868		
	23.09.15	2,40,000		
	24.09.15	5,45,000		
	24.09.15	35,862		
	24.09.15	81,855		
	25.09.15	1,35,833		
	25.09.15	57,435		
	25.09.15	99,012		

	25.09.15	50,760		
	29.09.15	4,80,000		
	29.09.15	1,24,283		
	30.09.15	1,163		
	30.09.15	1,09,605		
	30.09.15	71,041		
	30.09.15	3,66,549		
	01.10.15	8,37,044		
	06.10.15	48,947		
	06.10.15	70,237		
	07.10.15	23,977		
	07.10.15	58,204		
	07.10.15	1,33,368		
	07.10.15	59,916		
	07.10.15	87,269		
	09.10.15	10,000		
	12.10.15	55,462		
	28.12.15	750		
	28.12.15	750		
	31.12.15	1,04,000		
	17.11.16	20,000		
	20.12.16	220		
	02.03.17	220		
	04.03.17	220		
	04.03.17	220		
	06.03.17	1,005		
	27.03.17	500		
	27.03.17	220		
	31.03.17	1,320		
	27.07.17	44,450		
	08.08.17	1,125		
	26.09.17	74,825		
	07.10.17 to 10.10.17	4,000	10 X 400	
	25.10.17	400		
	01.11.17	2,300		
	01.11.17 to 04.11.17	12,400	31 x 400	
	04.11.17 to 09.11.17	12,400	31 x 400	
	09.11.17	400		
	09.11.17	370		
	09.11.17	400		

	13.11.17	14,400	36 X 400	
	18.11.17	3,250		
	18.11.17 to 22.11.17	13,200	33 X 400	
	22.11.17	800	2 X 400	
	22.11.17 to 30.11.17	17,200	43 X 400	
	28.11.17	564		
	30.11.17	8,800	22 X 400	
	01.12.17 to 05.12.17	6,000		
	05.12.17	360		
	06.12.17	400		
	06.12.17	397.05		
	06.12.17	3,080	14 X 220	
	07.12.17	2,000	5 X 400	
	08.12.17	30,200		
	08.12.17	564		
	11.12.17	20,000		
	12.12.17	800	2 X 400	
	12.12.17	1,200	3 X 400	
	14.12.17	282		
	14.12.17	800		
	18.12.17	400		
	19.12.17	400		
	21.12.17	386		
	21.12.17	386		
	26.12.17	400		
	27.12.17	400		
	28.12.17	1,200		
	03.01.18 to 05.01.18	2,000	5 X 400	
	15.01.18 to 17.01.18	2,400	6 X 400	
	17.01.18	1.99		
	29.01.18	2		
	08.02.18	800	2 X 400	
	09.03.18	400		
	25.03.18	277		
	27.03.18	400		
	30.03.18	277		
	17.11.18	29,000		
	28.11.18	1,90,200		
	24.12.18	402		
	02.01.19 to 06.01.19	7,100		

	07.01.19 to 10.01.19	4,500	
	10.01.19 to 12.01.19	8,000	
	12.01.19 to 15.01.19	5,720	
	15.01.19 to 16.01.19	5,320	
	16.01.19 to 18.01.19	5,000	
	19.01.19	2,000	
	20.01.19 to 22.01.19	2,500	
	23.01.19	500	
	24.01.19	500	
	Total:	62,06,507.04	
8	Add.....Reduced closing balance of bank position in cash book on 20.02.2018		1.00
9	Closing balance as per bank pass book as on 31.03.2019		6,29,13,723.89

(2) CBI, BERHAMPUR A/C NO.3597537522

SI No.	Particulars	Amount
1	Closing Balance as per Cash Book (as on 31.03.2019)	33,473.00
2	Interest accrued in bank but not taken receipt in the cash book till end of the financial year 2018-19	289.00
	Date	Amount
	28.02.19	289
	Total	289
3	Closing Balance as per Bank Pass Book (as on 31.03.2019)	33,762.00

(3) AXIS BANK, BERHAMPUR A/C NO.916010011505762

SI No.	Particulars	Amount
1	Closing Balance as per Cash Book (as on 31.03.2019)	78,424.00
2	Interest accrued in bank but not taken receipt in the cash book till end of the financial year 2018-19	1,375.00
	Date	Amount
	31.12.18	692
	31.03.19	683
	Total	1,375
3	Closing Balance as per Bank Pass Book (as on 31.03.2019)	79,799.00

(4) AXIS BANK, BERHAMPUR A/C NO.916020051633455

SI No.	Particulars	Amount
1	Closing Balance as per Cash Book (as on 31.03.2019)	41,21,115.00

2	Add....Chq issued but not encashed from pass book		1,10,982.00
	Date in cash book	Amount	
	13.12.17	35,952.00	
	15.02.18	15,947.00	
	16.08.18	815.00 (encashed on 18.08.18 from CBI A/C No.847)	
	31.10.18	58,268.00(encashed on 23.10.18 from CBI A/C No.847)	
	Total	1,10,982.00	
3	Add.....Double exp shown on 15.02.18 and 25.05.18 against actual debit from pass book on 22.03.18 (only once vide chq no.331469) in other words, ch No.331452/15.02.18 not encashed from bank		66,300.00
4	Deduct....Rs.2,90,00,000/- encashed from pass book on 29.01.18, towards purchase of flexi bond not mentioned in the cash book.		(-) 2,90,00,000.00
5	Deduct....Amount encashed from bank pass book but not found in cash book		(-) 2,60,228.00
	Date in pass book	Amount	Particulars/ Remarks
	12.04.18	18,000	As against actual expenditure of Rs.20,000/- only Rs.2,000/- booked in cash book on 26.04.18 (Chq No.331471)
	26.04.18	30,000	Hire charge for 03/18 of Chevrolet enjoy not booked expenditure in the cash book (Chq No.331481 paid to Siddhanta Nayak)
	29.10.18	15,000	Paid to Biswajeet Chhatoi (Chq No.331522)
	20.11.18	40,064	Paid to Siddhanta Nayak (Chq No.331534)
	20.11.18	94,839	Paid to Siddhanta Nayak (Chq No.331533)
	30.11.18	26,025	CTS LV (Chq No.331546)
	14.01.19	36,300	Central University, Jharkhand (Chq No.331550)
	Total	2,60,228	
6	Deduct.... Amount of Chq no.331558 wrongly deducted from CBI-847 instead of AXIS-455 in the cash book on 10.01.19.		(-) 8,380.00
7	Add....Receipt from Flexi Account in bank on 04.05.18 (26660000) and 16.07.18 (20000) not taken receipt in the cash book.		2,66,80,000.00
8	Add.....Deposits in bank pass book not taken receipt in cash book by end of the year		2,01,053.00
	Date in pass book	Amount	
	29.01.18	29,053	

	24.12.18	49,000	
	26.12.18	49,000	
	29.12.18	49,000	
	31.12.18	25,000	
	Total	2,01,053	
9	Closing Balance as per Bank Pass Book (as on 31.03.2019)		19,10,842.00

(5) CBI, BERHAMPUR A/C NO.3712959478 (Registrar's Account)

SI No	Particulars	Amount
1	Closing Balance as per Cash Book (as on 31.03.2019)	0.00
2	Amount receipt in Bank pass book on 12.02.2019 from ICSSR not taken receipt in the cash book during 2018-19.	1,12,500.00
3	Interest accrued in bank but not taken receipt in the cash book till end of the financial year 2018-19	183.00
	Date	Amount
	28.02.19	183
	Total	183
4	Closing Balance as per Bank Pass Book (as on 31.03.2019)	1.12,683.00

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. But, 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. Non-attestation of each entry in Receipt & Payment side by the Registrar/appropriate authority for ensuring its correctness.

iii. 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.

iv. Non-refund of unused cheques by the Cashier to the custody of the COF on the closure of each day.

- v. Non collection of details of amount credited in the bank regularly.
- vi. Non maintenance of MOD (multi option deposit) Account Register to correctly account the amount there to reconcile the difference in closing balance.
- vii. Inordinate delay in recording of transactions into Cash Book. The audit found that some transactions were recorded after several months of its actual incurring.
- vii. Cash Book entries were made in bulk instead of on 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.9,20,448.36** between cash book and bank pass book and compliance may be submitted to audit. Till then, the differential amount of **Rs.9,20,448.36** is kept under objection.

Parking of University funds in Savings account instead of Flexi Account:-

As per letter no. 35425/F, dtd-12.10.2012, it is instructed to keep all the funds relating to central and state sponsored schemes in Flexi Accounts instead of saving accounts so that higher interests are accrued. During the course of Audit it is noticed that most of the funds under different schemes of the university have been kept in saving bank Account. As a result the Govt. is losing higher interests. Hence, It is suggested to maintain flexi accounts for parking of more scheme funds henceforth.

Only one Flexi account was found to have been operating with closing balance of Rs.24,76,414.00 as on 31.03.2019. This account was opened on 20.01.18 after transfer of Rs.2,90,00,000/- from the AXIS bank, Berhampur A/C No. 916020051633455 and the details of the closing balance is as follows:

Closing Balance details of flexi A/C No.918040005402210		
SI No.	Particulars	Amount
1	Principal (Scheme fund/Grant)	23,20,000
2	Interest accrued	1,56,506
3	Bank commission	(-) 92
	Total:	24,76,414

Neither the balance of this flexi account is included in the closing balance of the University Cash book nor are its transactions reflected in the Cash book. Hence, the local authority is advised to include this account in the University cash book as no funds should be kept outside domain of the University cash book.

PARA: 6 STOCK POSITION

Khalikote University - 431356

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks

Khalikote University - 431354

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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Khalikote University - 431355

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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Khalikote University - 431357

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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Comments

Para No.6.1.1:- Non-Production of Stock Register and stock position:-

Rule 118 of OGFR Volume-I prescribes the procedure for maintenance of stock accounts of office furniture and stores.

Rule 118 – Every head of an office should maintain a stock account of furniture, all other office stores (except books, forms and stationery) in Form O.G.F.R. 7 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article separately. When an office is large and the furniture, etc. is kept in several rooms, the head of the office may have an inventory of the furniture, etc. kept in each room hung up in the room and kept up-to-date in order to facilitate the annual verification of stock and fix the responsibility for any loss that may occur.

Every Head of an office should also maintain stock accounts for forms and stationery in accordance with the rules in the Stationery Manual, and also a register of books belonging to the office.

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 also been elucidated. As per Rule 51 in Chapter Vii of “The Odisha University Accounts Manual 1987” the maintenance of stock register is to be made in the following manner.

Rule 51 (i) to (iii)– Separate accounts shall be kept of ‘Dead Stock’ such as plant, machinery, furniture, equipment, fixtures and other stores and consumable at the place of use and the central stores department if procured and transferred by them. While stores accounts (inventory) are ordinarily be maintained at the site of the dead stock or equipment using department, wherever desirable additional inventories also shall be maintained.

Therefore on the back drop of above codal provision the stock register as well as the stock position of the major stock items were requested to be produced before Audit.

SI No	Items	Opening balance as on 01.04.2015 (In Nos.)	Stock received during 2015-16 to 2018-19 (In Nos.)	Total (In Nos.)	Stock damaged (In Nos.)	Balance as on 31.03.2019 (In Nos.)	Stock register page No
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1	Computer						
2	Printer						
3	Fax Machine						
4	Xerox machine						
5	Steel Almirah						
6	Wooden almirah						
7	Computer Table						
8	Wooden table						
9	Executive Chair						
10	Wooden chair						
11	Plastic chairs						
12	Air conditioners						
13	Ceiling fans						
14	Table fans						
15	Generator						
16	Any other major items						

But, the local authority failed to produce the stock position in the above format and only one stock register was produced to audit. Hence, in absence of necessary documents, the stock position of the University was worked out as follows and the details of the purchase are also furnished in the paragraph No.6.2.

Department/ Section	Particulars of materials Purchased	Quantity purchased during 2015-16 to 2018-19	Stock register page No. as mentioned on the bill voucher	Whether the stock register produced to audit for verification (Yes/No)
(1) General use of the University (General Cash book)	Arrive desk	1	University S.R. (P-35)	No
	Chair (Sedna very high back)	1	University S.R. (P-35)	No
	Chair (Sedna MB Visitor Lthr Back)	3	University S.R. (P-35)	No
	Aristocrat Plus Sofa set (1+1+3)	1	University S.R. (P-35)	No
	Curve coffee table	1	University S.R. (P-35)	No
	Almirah-Storewel Model 2 Pacific blue	1	University S.R. (P-35)	No
	Chair Leoma Mid	5	S.R. Vol-III (P-113),	No

Back		University S.R. (P-65)	
Leoma head rest black	1	S.R. Vol-III (P-113)	No
Chair High back with head rest	2	University S.R. (P-10)	No
Computer table (L.B.)	4	Non-Recurring S.R. (P-45)	Yes
L.B.Table	7	Non-Recurring S.R. (P-22)	Yes
Storewel Godrej Almirah	2	Non-Recurring S.R. (P-11)	Yes
Glass door storewel metal	1	Non-Recurring S.R. (P-11)	Yes
L.B.Office Table UV Top	32	Non-Recurring S.R. (P-41)	Yes
Steel Shelving cabinet	2	Non-Recurring S.R. (P-11)	Yes
Computer table Tea	1	S.R. Vol-III (P-111)	No
Computer table BIR	1	S.R. Vol-III (P-111)	No
S type chair	4	S.R. (P-04)	No
Chair (Nilagiri blue)	20	University S.R. (P-65)	No
Plastic chair-Neelkamal	15	S.R. Vol-II (P-172)	No
Steel Almirah	9	S.R. (P-03), Non-Rec S.R. (P-01) & Non-Rec S.R. (P-11)	Only Non-Rec S.R. (P-11) Produced
Split AC (2 ton) with stabilizers	1	University S.R. (P-25)	No
Desk top	3	S.R. Vol-III (P-183), Non-Recurring S.R. (P-09)	Only Non-Rec S.R. (P-09) Produced
UPS	4	S.R. Vol-III (P-184), Non-Recurring S.R. (P-05)	Only Non-Rec S.R. (P-05) Produced
Dell Lap top (Core i-5) 4GB RAM	1	University S.R. (P-30)	No
Xerox Machines	2	University S.R. (P-20), Non-Recurring S.R. (P-07)	Only Non-Rec S.R. (P-07) Produced
Laser Printer	4	S.R. Vol-III (P-183), Non-Recurring S.R. (P-03)	Only Non-Rec S.R. (P-03) Produced
Water Cooler-Blue Star	1	Non-Recurring S.R. (P-39)	Yes
Flex board with iron frame (24' X 3')	1	Non-Recurring S.R. (P-08)	Yes

	Flex board with iron frame (11' X 2.5')	1	Non-Recurring S.R. (P-08)	Yes
	White board	6	Non-Recurring S.R. (P-16)	Yes
	Chalk board	6	Non-Recurring S.R. (P-16)	Yes
	CCTV hard disk and fittings	2	S.R. Vol-III (P-163)	No
	Inverter with dual battery	1 (USB) & 2 (Battery)	University S.R. (P-10)	No
	Tubular double trolley	1	University S.R. (P-10)	No
	12V tubular battery	2	S.R. Vol-II (P-164)	No
	Finger print reader	1	Non-Recurring S.R. (P-13)	Yes
(2) For use in residence of VC (General Cash book)	Split AC (2 ton/3 star) with stabilizer for use in residence of VC	1	University S.R. (P-65)	No
	Water purifier (Aquaguard with RO+UV+ATDS & 7 liters storage) for use in residence of VC	1	University S.R. (P-65)	No
	Milton Spinop	1	University S.R. (P-66)	No
	Gas stove set	1	University S.R. (P-66)	No
	Rice cooker, MW Oven, Pressure cooker, Mixer Grinder, LEL Kettle	1 each	Not known	No
	Inverter/UPS - SINEWAVE	1	University S.R. (P-63)	No
	Tubular battery	2	University S.R. (P-63)	No
	Battery trolley	1	University S.R. (P-63)	No
	Washing machine with stand	1	University S.R. (P-63)	No
	Refrigerator - Panasonic- BMR double door	1	University S.R. (P-63)	No
	Tera king bed wenge	1	University S.R. (P-64)	No
	Bonded foam mattresses	1	University S.R. (P-64)	No
	Slm 3 Dr body	1	University S.R. (P-64)	No
	Slm 3 Dr russet	1	University S.R. (P-64)	No
	Jurina dressing table + stool weng	1	University S.R. (P-64)	No
	Flutter bedside table	1	University S.R. (P-64)	No
Storwel glass door	1	University S.R. (P-64)	No	

	Split AC-VOLTAS-1.5 Ton-3 Star with stabilizer	1	University S.R. (P-75)	No
	LED TV- Sony 32"	1	University S.R. (P-75)	No
	Laser Printer- Cannon 2900	2	University S.R. (P-80)	No
	Room heater	1	University S.R. (P-68)	No
	Blanket	1	University S.R. (P-68)	No
(3) PG Council Section	Microphone with USB adaptor	1	Non-Recurring S.R. (P-19)	Yes
	Spectrophoto meter (840nm - 960nm) & PH system with electrode	1 each	Non-Recurring S.R. (P-20-21)	Yes
	Milton carafe (1500 ml)	1	Non-Recurring S.R. (P-38)	Yes
	SONY LCD Projector with accessories.	1	Non-Recurring S.R. (P-18)	Yes
	Revolving Office Chair	32	Non-Recurring S.R. (P-43)	Yes
(4) Examination Section	Printer/HP/LJ/M1 136 MF	1	Examination S.R. (P-76)	Yes
(5) SERB Section	Refrigerator - Samsung- Double door(415 litres)	1	SERB S.R. (P-01)	Yes
	Office table	1	SERB S.R. (P-02)	Yes
	Laboratory Stool	1	SERB S.R. (P-03)	Yes
	Thermal Cycle with UPS 2KVA	1	SERB S.R. (P-05)	Yes
	Refrigerated Centrifuge with accessories and stabilizer.	1	SERB S.R. (P-07)	Yes

Para No.6.1.2:- Non-conduct of physical verification of Stock & Stores of the University:-

As per Rule 52 in Chapter VII of "The Odisha University Accounts Manual 1987" the physical verification of stock & stores are to be made in the following manner.

Rule 52 (i) – The Officer/ staff entrusted with the purchase, custody of stores and issue of stores shall verify the stores periodically but not less frequently than once a month and shall record a certificate of the result of the check.

(ii) – In addition to the above, the physical dead stock shall be verified at least once a year and the result of such verification recorded on the body of the Register of stores and an inventory of stock prepared. All discrepancies between the stock account and the physical count noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

(iii) – All discrepancies/ shortages arising out of normal causes like natural deterioration or depreciation shall be quantified and placed before the appropriate authority for writing off. Any loss or suspicion of loss attributable to misappropriation, theft or negligence shall be brought to the notice of the Vice-Chancellor forthwith for further necessary action.

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.

So the local authority is suggested to conduct the physical verification of stock and store by an authorized officer of the University as per Para 57 of Orissa University Accounts Procedures, 1987 wherein the detailed procedure is prescribed.

Para No.6.2:- Non-Production of stock registers with purchase file:

During the course of audit on the accounts of the University for 2015-16 to 2018-19 following stocks were found to have been purchased. The relevant stock registers and the purchase files containing sanction orders, quotations (wherever necessary), comparative statements of rates were asked to be produced before audit for verification.

Cash book date (Page No.)	Name of the firm	Details of materials purchased		Amount	Invoice No/ Date of purchase vouchers	Stock Register with page No.	Whether stock register Produced to audit
		Particulars of material	Quantity				
1(a) Gen Cash Book Vol-1							
19.12.15 (P.No.57)	NEXXT Computers, Berhampur	HP Desktop	2	1,52,750	286/16.11.15	Stock register vol-III (P.No.183)	
		laser Printer (HP MFP)	1				
		HP LASERJET Printer-202DW	1				
		HP LASERJET Printer-1108	1				
		UPS	3			Stock register vol-III (P.No.184)	
19.12.15 (P.No.57)	Harita Agency, Berhampur	Iron cage for outdoor AC	21	63,000	474/09.10.15	Stock register vol-III (P.No.126)	
19.01.16 (P.No.73)	Asharam Furniture	Chair Leoma Mid Back	1	25,245	130/04.07.15	Stock register vol-III (P.No.113)	
		Leoma head rest black	1				
		Computer table Tea	1	20,149	139/07.07.15	Stock register vol-III	

		Computer table BIR	1			(P.No.113)	
23.05.16 (P.No.130)	R.K.Marketin g	Xerox Machine (SHARP AR-602OD)	1	70,350	855/31.03.16	Unversity stock register (P.No.20)	
	Harita Agency, Berhampur	Split AC (2 ton-5 star) with stabilizer, iron cage and fittings.	1	63,206	1147/15.03.2016	Unversity stock register (P.No.25)	
24.05.16 (P.No.131)	Archana Enterprises, Berhampur	Inverter and Battery-Luminous	1(UPS) 2(Battery)	36,400	476/30.11.15	Unversity stock register (P.No.10)	
08.06.16 (P.No.142)	Asharam Furniture	Chair Nilgiri blue	20	3,29,012	06/14.04.16	Unversity stock register (P.No.65)	
		Chair Leoma Mid Back	4				
		Chair High back with head rest	2				
23.06.16 (P.No.150)	Alfa Systrich Solution	Dell Laptop-Core i5-4GB RAM	1	49,000	252/30.03.16	Unversity stock register (P.No.30)	
29.06.16 (P.No.152)	Asharam Furniture	Arrive desk	1	6,02,321	42/13.05.16	Unversity stock register (P.No.35)	
		Chair (Sedna very high back)	1				
		Chair (Sedna MB Visitor Lthr Back)	3				
		Aristocrat Plus Sofa set (1+1+3)	1				
		Curve coffee table	1				
		Almirah-Storewel Model 2 Pacific blue	1				
	Supreme World	Tubular double trolley	1	1,900	SW/RI/10-11/2361 Dated 30.03.16	Unversity stock register (P.No.10)	
10.09.16 (P.No.161)	Sankar Electrical	12V tubular battery	2	12,767	4958/01.09.18	Stock register vol-II	

Out of Adv. Adj of Rs.40,000/-	Stores.					(P.No.164)	
	Ravi Enterprisers, Berhampur	Plastic chair- Neelkamal	15	6,000	514/01.09.18	Stock register vol-II (P.No.172)	
10.09.16 (P.No.161) Out of Adv. Adj of Rs.34,500/-	Raj Enterprises, Berhampur	S type Chair	4	7,200	13935/14.04. 16	P.No.04	
		Steel Almirah	1	7,300		P.No.03	
01.07.17 (P.No.199)	M/s Mozzul, Berhampur	CCTV hard disk and fittings	1	8,830	2139/03.02.1 7	Stock register vol- III (P.No.163)	
1(b) Gen Cash Book Vol-2							
09.11.17 (P.No.15)	M/s Next Computers, Berhampur	Split AC (2 ton/3 star) with stabilizer for use in residence of VC	1	84,120	58/13.09.17	University stock register (page 65)	
		Water purifier (Aquaguard with RO+UV +ATDS & 7 liters storage) for use in residence of VC	1		58/13.09.17	University stock register (page 65)	
13.12.17 (P.No.22)		Utensils for use in residence of VC				University stock register	
	M/s Metro Glass Stores	Milton Spinop	1	1,050	21/08.09.17	P.No.66	
	M/s Mini stores	Gas stove set	1	1,900	69/19.09.17	P.No.66	
	M/s Vishal mega marrt, Berhampur	Rice cooker, MW Oven, Pressure cooker, Mixer Grinder, LEL Kettle	1 each	12,195			
15.02.18 (P.No.31)	M/s Next Computers, Berhampur	Home Appliances for Residence of		1,26,878	99/06.11.16	University stock register (page 63)	

		VC					
		Inverter/UPS - SINEWAVE	1				
		Tubular battery	2				
		Battery trolley	1				
		Washing machine with stand	1				
		Refrigerator - Panasonic-BMR double door	1				
26.02.18 (P.No.33)	M/s Asharam Furniture	Godrej make furniture for installation in residence of the VC		1,33,201	157/05.11.17	University stock register (page 64)	
		Tera king bed wenge	1				
		Bonded foam mattresses	1				
		Slm 3 Dr body	1				
		Slm 3 Dr russet	1				
		Jurina dressing table + stool weng	1				
		Flutter bedside table	1				
		Storwel glass door	1				
10.05.18 (P.No.45)	M/s Next Computers, Berhampur	Split AC-VOLTAS-1.5 Ton-3 Star with stabilizer	1	92,700	196/14.03.18	University stock register Vol-III (page 75)	
		LED TV-Sony 32"	1				
		Laser Printer-Cannon 2900	2		194/14.03.18	Page No.80	
16.08.18 (P.No.63)	Shree Sales, Berhampur	Printer Samsung	1	14,790	SS/GST/138 1-13.07.18	stock register	Yes

						(N/R) (P.No.03)	
20.08.18 (P.No.64)	Usharani Enterprises	Room heater	1	2,600	101/30.12.17	Univ Stock Regr-III (P.No.68)	
	Vishal Mega Mart.	Blanket	1	1,999			
12.09.18 (P.No.68)	R.P.Reprographic Services, Berhampur	BIZHUB Xerox Machine with accessories.	1	87,996	619/23.08.18	Stock register (N/R) (P.No.07)	Yes
24.09.18 (P.No.69)	Asharam Furniture	Steel Almirah	1	20,797	214/18.08.18	stock register (N/R) (P.No.11)	Yes
31.10.18 (P.No.75)	Shree Sales, Berhampur	Dell Desk top, 4 GB RAM & LED Monitor.	1	70,990	116/06.09.18	stock register (N/R) (P.No.09)	Yes
	Shree Sales, Berhampur	UPS 1100 VA	1	5,886		stock register (N/R) (P.No.05)	Yes
30.11.18 (P.No.81)	IBC Systems	CCTV and monitor	1	17,900	5521, 5522/27.09.18		
14.12.18 (P.No.85)	Rashmi Enterprises	White board	6	34,272	04526/16.09.18	stock register (N/R) (P.No.16)	Yes
		Chalk board	6				
10.01.19 (P.No.92)	Vashavi Steels, Berhampur	Steel Almirah	1	8,380	65/03.12.18	Non-recurring stock register P.No.11	Yes
25.01.19 (P.No.97)	Vashavi Steels, Berhampur	Steel Almirah	1	8,380	67/11.01.20	Non-recurring stock register P.No.01	
28.03.19 (P.No.104)	Rashmi Enterprises	L.B.Office Table UV Top	32	3,05,856	11197/13.02.19	N.R.Stock Reg-P.41	Yes
	Vashavi Steels, Berhampur	Steel Shelving cabinet	2	16,761	078/27.02.19	Non-recurring stock register P.No.11	Yes
	Vashavi Steels, Berhampur	Steel Almirah	5	41,902	070/27.01.19		
	R.K.Traders, Berhampur	Water Cooler- Blue Star	1	69,300	B2487/20.03.19	N.R.Stock Reg-P.39	Yes

30.03.19 (P.No.106)	Shree Sales, Berhampur	Finger print reader	1	13,951	3682/07.01.1 9	N.R.Stock Reg-P.13	Yes
	Noble Furniture	Computer table (L.B.)	4	99,920	80/21.03.19	N.R.Stock Register- P.45	Yes
	Rashmi Enterprises	L.B.Table	7	99,533	11752/23.02. 19	N.R.Stock Reg-P.22	Yes
	Asharam Furniture	Storewel Godrej Almirah	2	69,668	628/08.03.19	Non- recurring stock register P.No.11	Yes
Glass door storewel metal		1					
		TOTAL:		28,98,355			
(2) PG Council Cash book							
28.12.18 (P.No.21)	Shree Sales, Berhampur	Microphone with USB adapator	1	3,550	SS/GST/336 2 dated 11.12.18	N.R.Stock Register-19	Yes
16.01.19 (P.No.22)	Systronics (India) Limited.	Spectrophot o meter (840nm - 960nm) & PH system with electrode	1 each	58,941	131910090 dated 20.12.18	N.R.Stock Register-20 & 21	Yes
11.02.19 (P.No.23)	Gift House	Milton carafe (1500 ml)	1	1,180	3362/15.12.1 8	N.R.Stock Register-38	Yes
11.02.19 (P.No.23)	Shree Sales, Berhampur	SONY LCD Projector with accessories.	1 piece	31,800	SS/GST/408 1dated 07.02.19	N.R.Stock Register-18	Yes
28.02.19 (P.No.24)	Rashmi Enterprises	Revolving Office Chair	32	1,77,472	RE/GST/111 99 dated 13.02.19	N.R.Stock Register-43	Yes
		TOTAL:		2,72,943			
(3) Examination cash book							
Vr No.1360/ 11.02.19 (P.No.61)	Bikash Computers	Printer/HP/L J/M1136MF	1	12,900	3932/07.02.1 9	Examination Stock Register P.No.76	Yes
		TOTAL:		12,900			
(4) SERB cash Book							
Vr No.09/ 20.02.19	Patra Electronics, Berhampur	Refrigerator - Samsung- Double dooor(415 litres)	1	42,000	S0004489/1 5.02.19	SERB Stock Regr Page No.01 (Used in BSBI Lab)	Yes

Vr No.10/ 28.02.19	Rashmi Enterprises, Berhampur	Office table	1	12,500	RE/GST/120 30	SERB Stock Regr Page No.02	Yes
Vr No.11/ 12.03.19	Rashmi Enterprises, Berhampur	Laboratory Stool	1	4,000	RE/GST/125 95 dated 11.03.19	SERB Stock Regr Page No.03	Yes
Vr No.14/ 31.03.19	Noble Enterprises, Berhampur	Thermal Cycle with UPS 2KVA	1	2,33,640	NE/P/0114/1 8-19 dated 25.03.19	SERB Stock Regr Page No.05	Yes
Vr No.15/ 31.03.19	Noble Enterprises, Berhampur	Refrigerated Centrifuge with accessories and stabilizer.	1	2,46,979	NE/P/0142/1 8-19 dated 30.03.19	SERB Stock Regr Page No.07	Yes
		TOTAL:		5,39,119			
		GRAND TOTAL:		37,23,317			

As per finance department, Odisha Lr No.4939 dated 13.02.12 prescribing guideline for procurement of goods, any goods whose value exceeds Rs.15,000/- should be purchased by approval of the purchase committee/ invitation of quotation or tender whichever appropriate considering value of the goods to be purchased. But, the local authority failed to produce the documents relating to the purchases made in the General cash book where the cost of goods purchased exceeded Rs.15,000/- with approval of purchase committee or comparative rate statement basing on the quotation/tender sought. Documents and stock register of stocks relating to other sections/ departments were produced and verified by audit.

The value of goods purchased in General cash book was Rs.28,98,355/- and goods with individual purchase cost less than Rs.15,000/- were Rs.1,15,128/-. Thus, the local authority failed to produce documents of purchases amounting to **Rs.27,83,227/-**(=2898355 – 115128) which may be produced to next audit with entry in stock registers (those not produced to present audit). Till production of the same, the amount of **Rs.27,83,227/-** is held under objection.

The local authority needs to make stock entry of all the goods purchased and make periodical physical verification as mentioned in Para 57 of Orissa University Accounts Procedures, 1987.

PARA: 7 INVESTMENT

Khalikote University - 431356

S/no	Opening Balance of Invest ment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashe d 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) I nvestme nt Ledger	Closing Balance Investm ent Ledg er(In Rs:)	Differenc e(In Rs:)	Remarks
1	01-04-20	300000.	0.00	300000.	1400000	31-03-20	1700000	31-03-20	1700000	0.00	

	17	00		00	.00	18	.00	18	.00		
2	01-04-2017	0.00	0.00	0.00	1200000.00	31-03-2017	1200000.00	31-03-2017	1200000.00	0.00	
	GRAND TOTAL	300000.00	0.00	300000.00	1214000.00		1217000.00		1217000.00	0.00	

Khalikote University - 431354

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
3	01-04-2015	0.00	1000000.00	-100000.00	1000000.00	31-03-2016	0.00	31-03-2016	0.00	0.00	
	GRAND TOTAL	0.00	1000000.00	-100000.00	1000000.00		0.00		0.00	0.00	

Khalikote University - 431355

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
4	01-04-2016	0.00	50000.00	-50000.00	350000.00	31-03-2017	300000.00	31-03-2017	300000.00	0.00	Corpus fund for ACHAR YA SINGUPURAM CHANDRYA AND SRIMATI VARALAXMI NATIONAL LIFETIME ACHIEVEMENT AWARD in Art/ Literature/ Philosophy/ Social service

	GRAND TOTAL	0.00	50000.00	-50000.00	350000.00		300000.00		300000.00	0.00	
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Khalikote University - 431357

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs:)	Amount Encashed during the Year under Audit (In Rs:)	Total (In Rs:)	Amount Invested during the Year under Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger (In Rs:)	Difference (In Rs:)	Remarks
5	01-04-2018	1700000.00	600000.00	1100000.00	0.00	31-03-2019	1100000.00	31-03-2019	1100000.00	0.00	No new investment made during the year
6	01-04-2018	1200000.00	0.00	1200000.00	0.00	31-03-2019	1200000.00	31-03-2019	1200000.00	0.00	No new investment made during the year
	GRAND TOTAL	12170000.00	600000.00	12110000.00	0.00		12110000.00		12110000.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Investment Accounts: -As per Rule 19 of chapter III in 'Orissa University Accounts Rule, 1987', the Finance Officer may, if the funds permit and subject to the policy laid down, invest a portion of the balance of cash in the current account in such term deposits as may be feasible. A record of the recovery of interest and the amount of investment on account of such deposits shall be made as prescribed.

Receipts, Donations and Endowments: -As per Para 14(i) to 14(iii) of chapter III in 'Orissa University Accounts Procedure, 1987', Donations and Endowments received from persons or institutions shall be entered in the Register of Endowments in Form No.7. A set of pages shall be allotted for each donor and details of the successive endowments shall be recorded therein.

Donations received shall be invested or re-invested in fixed deposits in any of the Scheduled banks or in any other manner of Bonds, Loans etc. with the approval of the Syndicate.

Interest realized on the endowments shall be utilized for the purpose for which the donations are made and every year the Finance Officer with the approval of the Vice-Chancellor shall send a detailed account to the donations to the donors.

Though a portion of available cash balance and Endowments received have been invested in banks, no record has been kept in prescribed registers. So, the audit had to work out the investment/ endowment position of its own which is furnished below:

SI No.	Name of the Bank	FDR No	Amount Invested (In Rs)	Rate of Interest	Period	Date of Maturity (Pass book/	Maturity Value(In Rs)	Remarks	Name of the Cashbook
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							Cash book)	Principal	Interest		
1	AXIS Bank, Berhampur A/C No. 915 020034 553195	916040 011577 713	1,00,00,000	23.02.16/23.02.16			22.03.2016	1,00,00,000	30,684		General Cash book
2	CBI, Berhampur	358368 11 86 (Corpus fund/ Endowment)	3,00,000	19.12.16/02.01.17	6.5	3 years	19.12.2019	3,00,000	68,344	Not encashed till 31.03.2019	
3	CBI, Berhampur	358368 0874	50,000	19.12.16/02.01.17			28.02.2017	50,000	429		
4	CBI, Berhampur	366245 1982	50,000	07.02.18/15.02.18			07.05.18/10.05.18	50,000	216		
5	CBI, Berhampur	366327 8369	50,000	12.02.18/15.02.18			07.05.18/10.05.18	50,000	216		
6	CBI, Berhampur	366459 4394	50,000	19.02.18/26.02.18			07.05.18/10.05.18	50,000	187		
7	CBI, Berhampur	366459 4463	50,000	19.02.18/26.02.18			07.05.18/10.05.18	50,000	187		
8	CBI, Berhampur	366608 4857	50,000	27.02.18/26.02.18			07.05.18/10.05.18	50,000	180		
9	CBI, Berhampur	366607 8649	50,000	27.02.18/26.02.18	6.5	180 days	26.08.18	50,000	603	Not encashed till 31.03.2019	
10	CBI, Berhampur	366607 8184	50,000	27.02.18/26.02.18			10.05.18/10.05.18	50,000	199		
11	CBI, Berhampur	366607 8060	50,000	27.02.18/26.02.18			10.05.18/10.05.18	50,000	199		

				8			8			
12	CBI, Berhampur	3666077577	50,000	27.02.18/ 26.02.18			10.05.18/ 10.05.18	50,000	199	
13	CBI, Berhampur	3666084290	50,000	27.02.18/ 26.02.18			10.05.18/ 10.05.18	50,000	199	
14	CBI, Berhampur	3666077522	50,000	27.02.18/ 26.02.18			07.05.18/ 10.05.18	50,000	180	
15	CBI, Berhampur	3666076743	50,000	27.02.18/ 26.02.18			07.05.18/ 10.05.18	50,000	180	
16	CBI, Berhampur	3666077395	50,000	27.02.18/ 26.02.18			07.05.18/ 10.05.18	50,000	180	
17	CBI, Berhampur	3666076663	50,000	27.02.18/ 26.02.18	6.5	180 days	26.08.18	50,000	603	Not encashed till 31.03.2019
18	CBI, Berhampur	3669791160	1,00,000	20.03.18/ 28.03.18	6.5	180 days	16.09.18	1,00,000	3,205	
19	CBI, Berhampur	3669794398	1,00,000	20.03.18/ 28.03.18	6.5	180 days	16.09.18	1,00,000	3,205	
20	CBI, Berhampur	3669808438	1,00,000	20.03.18/ 28.03.18	6.5	180 days	16.09.18	1,00,000	3,205	
21	CBI, Berhampur	3669809645	1,00,000	20.03.18/ 28.03.18	6.5	180 days	16.09.18	1,00,000	3,205	
22	CBI, Berhampur	3669810550	1,00,000	20.03.18/ 28.03.18	6.5	180 days	16.09.18	1,00,000	3,205	
23	CBI, Berhampur	3669811101	1,00,000	20.03.18/ 28.03.18	6.5	180 days	16.09.18	1,00,000	3,205	
24	CBI, Berhampur	366983	1,00,000	20.03.18	6.5	180	16.09.18	1,00,000	3,205	

	rhampur	3226	0	8/ 28.03.18		days	8	0			
25	CBI, Berhampur	3662450489	2,00,00,000	07.02.18/ 07.02.18	5.25	180 days	06.08.18	2,00,00,000	5,17,808	Not encashed till 31.03.2019	RUSA Cash book
26	CBI, Berhampur	3662450558	2,00,00,000	07.02.18/ 07.02.18	5.25	180 days	06.08.18	2,00,00,000	5,17,808		
27	CBI, Berhampur	3662450536	2,00,00,000	07.02.18/ 07.02.18	5.25	180 days	06.08.18	2,00,00,000	5,17,808		
28	CBI, Berhampur	3662450503	2,00,00,000	07.02.18/ 07.02.18	5.25	180 days	06.08.18	2,00,00,000	5,17,808		
29	CBI, Berhampur	3662452012	2,00,00,000	07.02.18/ 07.02.18	5.25	180 days	06.08.18	2,00,00,000	5,17,808		
30	CBI, Berhampur	3662450525	2,00,00,000	07.02.18/ 07.02.18	5.25	180 days	06.08.18	2,00,00,000	5,17,808		
		TOTAL:	13,17,50,000					13,17,50,000	32,32,268		

The un-encashed amount of Rs.12,11,00,000/- includes Rs.3,00,000/- (endowment - SI No.02) and Rs.12,08,00,000/-(available cash of the University- SI No.9 & 17 to 30). Though the investment amounts of Rs.12,08,00,000/- as mentioned above have matured, those FDs were not reinvested till 31.03.2019. So, the local authority is advised to reinvest the FDs in due time and enter the investment details in prescribed registers.

PARA: 8 ADVANCE

Khalikote University - 2017-2018

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
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1	01-04-2017	General Cash Book	131900 0.00	289099 9.00	420999 9.00	301948 2.00	31-03-2018	119051 7.00	31-03-2018	173551 7.00	-54500 0.00	Reason of discrepancy described below.
GRAND TOTAL			131900 0.00	289099 9.00	420999 9.00	301948 2.00		119051 7.00		173551 7.00	-54500 0.00	

Khalikote University - 2015-2016

Sno	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
2	01-04-2015	General Cash Book	0.00	245500.00	245500.00	15000.00	31-03-2016	230500.00	31-03-2016	230500.00	0.00	
GRAND TOTAL			0.00	245500.00	245500.00	15000.00		230500.00		230500.00	0.00	

Khalikote University - 2016-2017

Sno	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
3	01-04-2016	General Cash Book	230500.00	287280.00	310330.00	178430.00	31-03-2017	131900.00	31-03-2017	131900.00	0.00	
GRAND TOTAL			230500.00	287280.00	310330.00	178430.00		131900.00		131900.00	0.00	

Khalikote University - 2018-2019

Sno	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	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
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						Rs:)			Book				
4	01-04-2018	General Cash Book	119051 7.00	541050 0.00	660101 7.00	116301 7.00	31-03-2019	543800 0.00	31-03-2019	598300 0.00	-54500 0.00	Reason of discrepancy described below.	
GRAND TOTAL			119051 7.00	541050 0.00	660101 7.00	116301 7.00		543800 0.00		598300 0.00	-54500 0.00		

Comments :

Reason of discrepancy between advance position as per cash book and audit (as on 31.03.2019):-

SI No.	Particulars	Amount (in Rs.)
1	Advance outstanding as per General Cash book as on 31.03.2019	59,83,000
2	On 15.02.18, an advance of Rs.45,000/- was adjusted against Sri A.N.Mishra, Ex-VC by way of receipt of Vouchers (Rs.15947/-) and cash refund (Rs.29053/-). But, in the cash book the advance position on that day was kept unchanged and the bank position was reduced by Rs.15947/- and the refund amount of Rs.29053/- was not added to the bank balance though it was deposited in the bank pass book on 29.01.18. (i.e., the advance position remained inflated by Rs.45,000/- in the cash book)	(-) 45,000
3	Similarly, on 20.02.18, advance of Rs.5,00,000/- was adjusted against Sri K.H.Badtya, COE towards conduct of examination. But, in the cash book, the advance position was not reduced. Instead, the bank position was decreased by that amount of Rs.500000.00 for which the advance position was kept inflated by Rs.500000.00.	(-) 5,00,000
4	Advance outstanding as per Audit as on 31.03.2019	54,38,000

The local authority is requested to reconcile the above discrepancy in the cash book and report compliance to audit.

Details of advance paid and adjusted during the period from 2015-16 to 2018-19:-

The year wise payment and adjustment of advance (as per audit) for the period from 201 5-16 to 2018-19 is furnished below.

Advance paid during 2015-16				Advance adjustment during 2015-16						
Date	Amount	To whom paid	Purpose	Date	Amount	Against whom adjustment made	Purpose	Date of advance taken	Advance outstanding	Remarks
04.02.16	17,000	Dr. Pratap Chandra Pradhan, Admission Co-ordinator		10.09.16	0				17,000	
04.02.16	16,000	Dr. Banamali Panda, Controller of Exams.		10.09.16	0				16,000	
05.02.16	15,000	P.M.Nanda, Vice President of Athletics.		17.03.16	15,000	P.M.Nanda, Vice President of Athletics.		05.02.16	-	Adv Refund
24.02.16	1,000	S.S.Samal, History deptt.	Conduct of Seminar	24.06.16	0				1,000	
24.02.16	38,000	P.M.Nanda, Vice President of Athletics.	GAMES	10.09.16	0				38,000	
02.03.16	1,30,000	L.K.Das, Reader in Physics	Annual function of student's union.	07.06.16	0				1,30,000	
28.03.16	15,000	Jatin Bisoyee	Purchase of stationery	18.04.17	0				15,000	
28.03.16	11,500	S.Mishra	Scout	10.09.16	0				11,500	
28.03.16	2,000	M.Samanta	Science Society	10.09.16	0				2,000	
	2,45,50				15,000					

										2,30,500	
Advance paid during 2016-17											
Date	Amount	To whom paid	Purpose								
02.04.16	2,000	Dr Banamali Panda, Reader in Commerce	Commerce society								
02.04.16	2,00,000	Dr B Panda, Controller of Examination	Examination								
08.04.16	2,000	P.Sahu	DSA								
05.05.16	16,000	Dr L.K.Das	Physics Comp lab fee								
07.06.16	5,00,000	Dr B Panda, Controller of Examination	Conduct of Examination								
07.06.16	34,500	D.K.Mishra, Geo	Ground rent								
16.08.16	8,000	P.N.Gouda, COF	Chem Lab fee								
Advance adjustment during 2016-17											
Date	Amount		Purpose	Date of adv taken	Advance outstanding	Remarks					
10.09.16	2,000	Dr Banamali Panda, Reader in Commerce	Commerce society	02.04.16	-						
11.11.16	2,00,000	Dr B Panda, Controller of Examination	Examination	02.04.16	-						
10.09.16	2,000	P.Sahu	DSA	08.04.16	-						
10.09.16	16,000	Dr L.K.Das	Physics Comp lab fee	05.05.16	-	10.09.16-9000 (adv adj) 26.09.16-7000 (adv ref)					
07.06.16	1,30,000	L.K.Das, Reader in Physics	Annual function of student's union.	02.03.16	1,30,000						
11.11.16	5,00,000	Dr B Panda, Controller of Examination	Conduct of Examination	07.06.16	-						
10.09.16	34,500	D.K.Mishra, Geo	Ground rent	07.06.16	-						
24.06.16	1,000	S.S.Samal, History deptt.	Conduct of Seminar	24.02.16	-1,000						
24.06.16	8,000	P.N.Gouda, COF	Chemistry laboratory	16.08.16	-						

24.06.16	4,000	Dr L.K.Das				fee			
24.06.16	25,000	D.K.Mishra, Geo	Sports		26.09.16	4,000	Dr L.K.Das	24.06.16	Advanc e Refund
24.06.16	3,500	M.Behera, Anth	ADC		10.09.16	25,000	D.K.Mishra, Geo	24.06.16	-
24.06.16	82,800	DR B Panda, Controll er of Exam	Comme rce Co mputer		10.09.16	3,500	M.Behe ra, Anth	24.06.16	-
24.06.16	40,000	P.C.Pra dhan, HOD M athemat ics	Math comp lab		10.09.16	82,800	DR B Panda, Controll er of Exam	24.06.16	-
29.06.16	1,500	M.Behe ra, Anth	Ground rent		10.09.16	40,000	P.C.Pra dhan, HOD M athemat ics	24.06.16	-
15.08.16	4,000	M.Behe ra, Anth			10.09.16	1,500	M.Behe ra, Anth	29.06.16	-
16.08.16	6,00,000	K.H.Bad tya, Co mptrolle r of Exa minatio n	Examin ation		18.07.17	0			4,000
					11.11.16	6,00,000	K.H.Bad tya, Co mptrolle r of Exa minatio n	16.08.16	-
					10.09.16	38,000	P.M.Na nda, Vice Pr esident of Athlet ics.	24.02.16	-38,000
					10.09.16	17,000	Dr. Pratap Chandr a Pradh an, Adm ission C o-ordina tor	04.02.16	-17,000
					10.09.16	16,000	Dr. Ban amali Panda, Controll er of	04.02.16	-16,000

						Exams.				
				10.09.16	11,500	S.Mishra	Scout	28.03.16		-11,500
				10.09.16	2,000	M.Samanta	Science Society	28.03.16		-2,000
31.10.16	14,500	P.N.Goda, Comptroller of Finance	Service charge of Plan, design and tracing etc	01.03.17	14,500	P.N.Goda, Comptroller of Finance	Service charge of Plan, design and tracing etc	31.10.16		-
31.10.16	35,000	Banama li Panda, Controller of Examination	Examination	11.11.16	35,000	Banama li Panda, Controller of Examination	Examination	31.10.16		-
02.12.16	5,00,000	Controller of Examination	Examination	08.12.17	0				5,00,000	
01.03.17	8,00,000	K.H.Badtya, Controller of examination	Examination	08.12.17	0				8,00,000	
	28,72,800				17,84,300				10,88,500	
Advance paid during 2017-18				Advance adjustment during 2017-18						
Date	Amount	To whom paid	Purpose	Date	Amount	To whom paid	Purpose	Date of adv taken	Advance outstanding	Remarks
18.04.17	38,000	S.N.Kundu	Celebration of Foundation day	12.12.17	2,853	S.N.Kundu	Celebration of Foundation day		35,147	
				18.08.18					-	
				18.04.17	15,000	Jatin Bisoyee, Lect in Philosophy	Contingency	28.03.16	-15,000	
20.06.1	1,00,000	Radhan	Recruit	24.07.1	1,00,000	Radhan	Recruit		-	

7	0	ath Rath, Registrar	ment process of VC							
29.06.17	5,20,000	Uttama Jena, Principal K.K.Autonomous College, Co-ordinator of Induction training programme	Induction training programme of Odia				5,20,000			
01.07.17	5,00,000	Control of examination	Examination	08.12.17	5,00,000	Control of examination	Examination		-	
				18.07.17	4,000	M.Behera		15.08.16	-4,000	Advance Refund
02.09.17	15,000	Jatin Bisoyee			0				15,000	
02.09.17	1,000	S.N.Kundu			0				1,000	
02.09.17	1,000	Devi Prasad Panda, Jr Clerk			0				1,000	
30.09.17	500	Devi Prasad Panda, Jr Clerk			0				500	
30.09.17	5,50,000	K.H.Badtya, Controller of Exams.		08.12.17	5,50,000	K.H.Badtya, Controller of Exams.			-	
09.11.17	25,000	A.N.Mishra, VC		12.12.17	2,629	A.N.Mishra, VC			22,371	Advance refund
				20.08.18	0				-	
				08.12.17	5,00,000	Controller of Examination	Examination	02.12.16	-5,00,000	
				08.12.17	8,00,000	K.H.Badtya, Controller of	Examination	01.03.17	-8,00,000	

						examination					
08.12.17	20,000	Dr Jatin Bisoyee				0				20,000	
08.12.17	70,000	P.C.Pra dhan				0				70,000	
08.12.17	5,00,000	K.H.Bad ty, Con troller of exams	Examin ation			20.02.18	5,00,000	K.H.Bad ty, Con troller of exams	Examin ation		- Advanc e position not reduced in the cash book.
13.12.17	45,000	A.N.Mis hra, VC				15.02.18	45,000	A.N.Mis hra, VC			- Advanc e position not reduced in the cash book.
31.12.17	5,000	Devi Prasad Panda, Jr Clerk				20.08.18	0			5,000	
20.02.18	5,00,000	K.H.Bad ty, Con troller of exams	Examin ation			20.08.18	0			5,00,000	
28.02.18	499	D.P.Pan da, Jr Clerk				20.08.18	0			499	
	28,90,999						30,19,482			-1,28,483	
Advance paid during 2018-19				Advance adjustment during 2018-19							
Date	Amount	To whom paid	Purpose	Date	Amount	To whom paid	Purpose	Date of adv taken	Advance outstanding	Remarks	
30.04.18	10,000	T. Behera			0				10,000		
30.04.18	3,00,000	Controll er of Ex aminati on			0				3,00,000		
25.05.18	5,00,000	Registra r			12.12.18	6,00,000	Registra r	25.05.18	-		

07.06.18	1,00,000	Registrar		12.12.18		Registrar		07.06.18	-
17.07.18	3,50,000	PM Nanda, Controller of examination			0				3,50,000
30.07.18	2,00,000	J.Panigrahi			0				2,00,000
03.08.18	15,000	M.Sethi, Asstt. Professor			0				15,000
06.08.18	7,30,000	PM Nanda, Controller of examination			0				7,30,000
18.08.18	1,000	M.Sethi, Asstt. Professor	Meeting refreshment expenses		0				1,000
				18.08.18	35,147	S.N.Kundu	Celebration of Foundation day	18.04.17	-35,147
				20.08.18	22,371	A.N.Mishra, VC	conf on photosynthesis	09.11.17	-22,371
				20.08.18	5,000	Devi Prasad Panda, Jr Clerk	contingency	31.12.17	-5,000
				20.08.18	499	Devi Prasad Panda, Jr Clerk	contingency	28.02.18	-499
				20.08.18	5,00,000	K.H.Badtya, Controller of examination	examination	20.02.18	-5,00,000
31.10.18	6,00,000	P.N.Nanda, Controller of Examination	Examination		0				6,00,000
02.01.19	15,000	Sarada Prasad			0				15,000

		Sahu							
07.01.19	5,000	Bandita Panda			0			5,000	
15.01.19	1,00,000	Manoranjan Mishra	Arrangement of Conference		0			1,00,000	
25.01.19	75,000	HOD LIS department	Arrangement of workshop		0			75,000	
28.03.19	5,000	M.SETHI			0			5,000	
28.03.19	51,500	HOD LIS department			0			51,500	
28.03.19	3,000	Jyotshna Sahu			0			3,000	
30.03.19	23,50,000	Contoller of Examination	Examination		0			23,50,000	
	54,10,500				11,63,017			42,47,483	

Details of advance outstanding as on 31.03.2019 (as per audit):-

Details of advance outstanding as on 31.03.2019							
Date	Amount	To whom paid	Purpose	Date of adjustment of advance after 31.03.2019	Amount of advance adjustment	Advance outstanding	Remarks
29.06.17	5,20,000	Uttama Jena, Principal K.K.Auto College, Co-ordinator of Induction training programme	Induction training programme of Odia	-	0	5,20,000	
02.09.17	15,000	Jatin Bisoyee		-	0	15,000	
02.09.17	1,000	S.N.Kundu		-	0	1,000	

02.09.17	1,000	Devi Prasad Panda, Jr Clerk	Contingency	-	0	1,000	
30.09.17	500	Devi Prasad Panda, Jr Clerk	Contingency	-	0	500	
08.12.17	20,000	Dr Jatin Bisoyee, Lect. In Philosophy	Holding of Conference	-	0	20,000	
08.12.17	70,000	Pratap Chandra Pradhan, HOD Mathematics	Holding of PG Entrance	-	0	70,000	
30.04.18	10,000	Trinath Behera	Meeting expenses	-	0	10,000	
30.04.18	3,00,000	K.H.Badtya, Controller of Examination	Examination	-	0	3,00,000	Expenditure already made in Examination Cash book. Advance needs to be adjusted in this cash book. (Ref Para No.16.02)
17.07.18	3,50,000	PM Nanda, Controller of examination	Examination	-	0	3,50,000	Expenditure already made in Examination Cash book. Advance needs to be adjusted in this cash book. (Ref Para No.16.02)
30.07.18	2,00,000	Jogeswar Panigrahi, Chairman PG Council	Biotech Park/ NASI (Workshop for skill development of tribal youth)	-	0	2,00,000	
03.08.18	15,000	M.Sethi, Asstt. Professor	Purchase of stationery	-	0	15,000	
06.08.18	7,30,000	PM Nanda,	Examination	-	0	7,30,000	Expenditure

		Controller of examination					already made in Examination Cash book. Advance needs to be adjusted in this cash book. (Ref Para No.16.02)
18.08.18	1,000	M.Sethi, Asstt. Professor	Meeting refreshment expenses	-	0	1,000	
31.10.18	6,00,000	P.N.Nanda, Controller of Examination	Examination	-	0	6,00,000	Expenditure of Rs.5,70,233.60 already made in Examination Cash book. This much advance needs to be adjusted in this cash book. (Ref Para No.16.02)
02.01.19	15,000	Sarada Prasad Sahu, Asstt. Professor	Purchase of stationery	-	0	15,000	
07.01.19	5,000	Bandita Panda, Associate Professor	Arrangement of RUSA meeting	-	0	5,000	
15.01.19	1,00,000	Manoranjan Mishra, Associate Professor	Arrangement of Conference	-	0	1,00,000	
25.01.19	75,000	Jyotsna Sahoo, HOD, LIS department	Arrangement of workshop	-	0	75,000	
28.03.19	5,000	M.Sethi, Asstt. Professor	Meeting refreshment expenses	-	0	5,000	
28.03.19	51,500	Jyotsna Sahoo, HOD, LIS department	Arrangement of workshop	-	0	51,500	

28.03.19	3,000	Jyotsna Sahoo, HOD, LIS department	Saraswati Puja	-	0	3,000	
30.03.19	23,50,000	PM Nanda, Controller of examination	Examination	-	0	23,50,000	Expenditure of Rs.2,28,109/- already made in Examination Cash book. This much advance needs to be adjusted in this cash book. (Ref Para No.16.02)
TOTAL:	54,38,000			-	0	54,38,000	

Year wise break up of outstanding advance as on 31.03.2019 (as per audit):-

Year wise break up of outstanding advance as on 31.03.2019	
Year of advance	Amount
2017-18	6,27,500.00
2018-19	48,10,500.00
TOTAL:	54,38,000.00

Advance outstanding for more than one Year (Surchargeable):-

It is seen from the above advance outstanding list that, a total sum of Rs.54,38,000.00 is still outstanding for adjustment by 31.03.2019. On query it was revealed that no follow-up action has been taken by the sanctioning authorities of such advances for adjustment in time even after more than a year from the date of sanction of these advances. As a result of which the very purpose of payment of advances has been defeated.

As per the directives issued in circular No.2221/F Dt.7.3.2002 of the Finance Department the pendency of advances for more than a year is considered as loss to the institution. On further modification to above G.O., it is clarified in G.O.No-15179/F Dt.28.09.2013 that the outstanding advances exceeding one year are considered unsecured and loss. For such non-adjustment of advances the sanctioning authority as well as the person who has not submitted the detail vouchers for adjustment of advance is considered jointly responsible. The details of advance outstanding for more than one year are furnished below.

Date	Amount	To whom paid	Purpose	Date of adjustment of advance after 31.03.2019	Amount of advance adjustment	Advance outstanding	Name of the Sanctioning Authority

29.06.17	5,20,000	Uttama Jena, Principal K.K.Auto College, Co-ordinator of Induction training programme	Induction training programme of Odia	-	0	5,20,000	Prof (Dr.) Manmath Padhy, Vice-Chancellor
02.09.17	15,000	Jatin Bisoyee, Lect in Philosophy		-	0	15,000	Prof Amarendra Narayan Mishra, Vice-Chancellor
02.09.17	1,000	S.N.Kundu, HOD Mathematics		-	0	1,000	Prof Amarendra Narayan Mishra, Vice-Chancellor
02.09.17	1,000	Devi Prasad Panda, Jr Clerk	Contingency	-	0	1,000	Prof Amarendra Narayan Mishra, Vice-Chancellor
30.09.17	500	Devi Prasad Panda, Jr Clerk	Contingency	-	0	500	Prof Amarendra Narayan Mishra, Vice-Chancellor
08.12.17	20,000	Dr Jatin Bisoyee, Lect. In Philosophy	Holding of Conference	-	0	20,000	Prof Amarendra Narayan Mishra, Vice-Chancellor
08.12.17	70,000	Pratap Chandra Pradhan, HOD Mathematics	Holding of PG Entrance	-	0	70,000	Prof Amarendra Narayan Mishra, Vice-Chancellor
TOTAL:	6,27,500			-	0	6,27,500	

The local authority should take swift and effective steps for adjustment of above outstanding advances. The following officials are considered responsible for non-adjustment of the above advance outstanding to the tune of Rs.6,27,500.00.

Non-maintenance of Advance Ledger/ Outstanding advance Register:-

No register for payment/ adjustment of advances and outstanding advances was maintained in the University. In absence of this register it is difficult to monitor the advance position and ensure timely adjustment of the outstanding advances.

As per 'Orissa University Accounts Procedure, 1987' the procedures for maintenance of various Advance Registers have been laid down in following paras of chapter 3.

1. Register of advances for Festival, purchase of bicycle, motor cycle etc. - Para 17(iv) & form No.14.
2. Register of advance deposits with PWD/ PHD etc. – Para 17 (v) & form No.15
3. Register of Miscellaneous advances – Para 17 (vi) & form No.16/ 16(A)
4. Temporary advances to employees – Para 19 & form No.17

The local authority is advised to maintain the advance registers as per the procedures laid down in aforementioned paras and produce those at the time of audit for verification.

Imprests Accounts:-

As per Para 18 in Chapter No.3 of ‘The Orissa Universities Accounts Procedure 1987’, when an Administrative Section is required to regularly take a large number of advances for small amounts to meet petty expenditures, it is more convenient if a permanent advance is sanctioned to the Officer concerned to be retained permanently by him as an imprest to meet the urgent petty day to day expenditure. Where such advances are sanctioned, the Officer concerned shall maintain a subsidiary cash book in Form No.11. The Officer holding permanent advance is responsible for the safe custody of the money placed in his disposal and he must be at all times be ready to account for the total amount of the money outstanding with him.

During the course of checking the General cash book of the University it was noticed that, an amount of Rs.60,000/- as detailed below was paid as imprest to meet the petty contingent expenses.

SI No.	Date of payment	To whom paid	Amount (In Rs.)
1	25.01.2019	HOD, Library Science	10,000
2	31.01.2019	HOD, NRMG	10,000
3	01.02.2019	HOD, TTHM	10,000
4	01.02.2019	HOD, MCMT	10,000
5	01.02.2019	HOD, ECM	10,000
6	Exp. Not booked in cash book but Chq No.37873 encashed from Bank on 11.03.19	HOD, BSBI	10,000
TOTAL:			60,000

The departments receiving the above amount are required to maintain subsidiary cash books in form No.11. Hence, the subsidiary cash books with the contingency vouchers (if any expenditure is made) were requested to be produced to audit for verification. But, the imprest accounts were not maintained properly. Hence, the same may be maintained as per Para 18 in Chapter No.3 of ‘The Orissa Universities Accounts Procedure 1987’ and produced to next audit for verification.

Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Professor Manmath Padhy, Ex Vice-Chancellor	Vice-Chancellor	Khalikote University, Berhampur	260000
2	Professor Amarendra Narayan Mishra, Ex Vice-Chancellor	Vice-Chancellor	Central University, Ranchi, Brambe, Jharkhand	53750

3	Uttama Jena, Principal, Khalikote Autonomous College.	Principal, Khalikote Autonomous College.	Principal, Khalikote Autonomous College, Berhampur, Dist- Ganjam	260000
4	Pratap Chandra Pradhan, HOD, Mathematics	HOD, Mathemetics	Khalikote Autonomous College, Berhampur, Dist-Ganjam	35000
5	Debi Prasad Panda, Junior Clerk	Junior Clerk	Khalikote Autonomous College, Berhampur, Dist-Ganjam	750
6	Satyanarayan Kundu, HOD, Mathematics	HOD, Mathemetics	Khalikote Autonomous College, Berhampur, Dist-Ganjam	500
7	Dr. Jatin Bisoyee, Lecturer in Philosophy	Lecturer	Khalikote Autonomous College, Berhampur, Dist-Ganjam	17500

PARA: 9 GRANTS

Khalikote University - 2017-2018

Sno	Grants Outstandin g as on (DD MM YYYY)	Grants Outstandin g (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	01-04-2017	52689956.0 0	327836300. 00	380526256. 00	74505193.0 0	31-03-2018	306021063. 00	
	GRAND TOTAL	52689956.0 0	327836300. 00	380526256. 00	74505193.0 0		306021063. 00	

Khalikote University - 2015-2016

Sno	Grants Outstandin g as on (DD MM YYYY)	Grants Outstandin g (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
2	01-04-2015	0.00	37150000.0 0	37150000.0 0	33657453.0 0	31-03-2016	3492547.00	
	GRAND TOTAL	0.00	37150000.0 0	37150000.0 0	33657453.0 0		3492547.00	

Khalikote University - 2016-2017

Sno	Grants Outstandin g as on (DD MM YYYY)	Grants Outstandin g (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
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			Rs:)		Rs:)		
3	01-04-2016	3492547.00	52500000.0	55992547.0	3302591.00	31-03-2017	52689956.0
			0	0			0
	GRAND TOTAL	3492547.00	52500000.0	55992547.0	3302591.00		52689956.0
			0	0			0

Khalikote University - 2018-2019

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
4	01-04-2018	306021063.00	42362926.00	348383989.00	182247235.00	31-03-2019	166136754.00	
	GRAND TOTAL	306021063.00	42362926.00	348383989.00	182247235.00		166136754.00	

Comments :

Details of Grants position:-

The year wise abstracts of grants received and spent during 2015-16 to 2018-19 are as follows:

Grants position for the year 2015-16

SI No.	Particulars of Grant	Opening Balance at beginning of the year	Grants received during the year	Total	Grants spent during the year	Closing balance at end of the year
A	Recurring Grant					
1	Salary Grant	-	40,00,000	40,00,000	12,02,545	27,97,455
2	Non-Salary Grant	-	10,00,000	10,00,000	4,54,908	5,45,092
	TOTAL:	-	50,00,000	50,00,000	16,57,453	33,42,547
B	Non-Recurring Grant					
1	Infrastructure Development Grant	-	3,00,00,000	3,00,00,000	3,00,00,000	-
2	Installation of wi-fi	-	20,00,000	20,00,000	20,00,000	-
3	English language skill development	-	1,50,000	1,50,000	-	1,50,000
	TOTAL:	-	3,21,50,000	3,21,50,000	3,20,00,000	1,50,000

	GRAND TOTAL(A + B):	-	3,71,50,000	3,71,50,000	3,36,57,453	34,92,547
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Grants position for the year 2016-17

SI No.	Particulars of Grant	Opening Balance at beginning of the year	Grants received during the year	Total	Grants spent during the year	Closing balance at end of the year
A	Recurring Grant					
1	Salary Grant	27,97,455	20,00,000	47,97,455	21,14,092	26,83,363
2	Non-Salary Grant	5,45,092	5,00,000	10,45,092	10,38,499	6,593
	TOTAL:	33,42,547	25,00,000	58,42,547	31,52,591	26,89,956
B	Non-Recurring Grant					
1	Infrastructure Development Grant	-	5,00,00,000	5,00,00,000		5,00,00,000
2	English language skill development	1,50,000	-	1,50,000	1,50,000	-
	TOTAL:	1,50,000	5,00,00,000	5,01,50,000	1,50,000	5,00,00,000
	GRAND TOTAL(A + B):	34,92,547	5,25,00,000	5,59,92,547	33,02,591	5,26,89,956

Grants position for the year 2017-18

SI No.	Particulars of Grant	Opening Balance at beginning of the year	Grants received during the year	Total	Grants spent during the year	Closing balance at end of the year
A	Recurring Grant					
1	Salary Grant	26,83,363	-	26,83,363	24,79,906	2,03,457
2	Non-Salary Grant	6,593	10,00,000	10,06,593	10,05,287	1,306
	TOTAL:	26,89,956	10,00,000	36,89,956	34,85,193	2,04,763
B	Non-Recurring Grant					

1	Infrastructure Development Grant	5,00,00,000	5,00,00,000	10,00,00,000	7,05,00,000	2,95,00,000
2	Induction training of Odia language	-	5,20,000	5,20,000	5,20,000	-
3	Digital site survey	-	66,300	66,300	-	66,300
4	Career Counselling	-	12,50,000	12,50,000	-	12,50,000
5	Rastriya Uchattar Sikhya Abhijan (RUSA)	-	27,50,00,000	27,50,00,000	-	27,50,00,000
	TOTAL:	5,00,00,000	32,68,36,300	37,68,36,300	7,10,20,000	30,58,16,300
	GRAND TOTAL(A + B):	5,26,89,956	32,78,36,300	38,05,26,256	7,45,05,193	30,60,21,063

Grants position for the year 2018-19						
SI No.	Particulars of Grant	Opening Balance at beginning of the year	Grants received during the year	Total	Grants spent during the year	Closing balance at end of the year
A	Recurring Grant					
1	Salary Grant	2,03,457	2,79,54,000	2,81,57,457	2,68,00,990	13,56,467
2	Non-Salary Grant	1,306	20,00,000	20,01,306	19,07,280	94,026
	TOTAL:	2,04,763	2,99,54,000	3,01,58,763	2,87,08,270	14,50,493
B	Non-Recurring Grant					
1	Infrastructure Development Grant	2,95,00,000	-	2,95,00,000	-	2,95,00,000
2	Digital site survey	66,300	-	66,300	66,300	-
3	Career Counselling	12,50,000	-	12,50,000	-	12,50,000
4	Investigator SERB Project (Including bank	-	18,94,516	18,94,516	7,15,999	11,78,517

	interest)						
5	Mass Comm unication and Media Tech. Deptt. Lab.	-	56,00,000	56,00,000	-	56,00,000	
6	BSBI Deptt. Lab	-	45,00,000	45,00,000	-	45,00,000	
7	Indian Council of workshop (A rrangement of Conference)	-	1,00,000	1,00,000	1,00,000	-	
8	Biotech Grant/ NASI	-	2,01,910	2,01,910	2,00,000	1,910	
9	National Seminar on Protecting cultural heritage: preventive conservation of palm leaf manu' scripts and paper documents	-	1,12,500	1,12,500	1,26,500	(-)14,000	Rs.1,12,500/ - released by ICSSR not received in cash book but credited in bank and expenditure made by way of advance payment.
10	Rastriya Uchattar Sikhya Abhijan (RUSA)	27,50,00,00 0	-	27,50,00,00 0	15,23,30,16 6	12,26,69,83 4	
	TOTAL:	30,58,16,30 0	1,24,08,926	31,82,25,22 6	15,35,38,96 5	16,46,86,26 1	
	GRAND TOTAL(A + B):	30,60,21,06 3	4,23,62,926	34,83,83,98 9	18,22,47,23 5	16,61,36,75 4	

NB:-The irregular payment made at SI No.09 without receipt of funds in cash book has been dealt in Para No.18.01 of this Audit report.

The details of the grants received during 2015-16 to 2018-19 are furnished below:

Date of receipt of Grants in cash book	Nature of Grant	Amount of Grant	From whom received	GO No & Date
23.02.16	Infrastructure Development Grant	3,00,00,000	Department of Higher Education, Odisha	26015/24.11.15

23.02.16	Installation of wi-fi	20,00,000	Department of Higher Education, Odisha	17953/13.08.15
23.02.16	Salary of OSD	40,00,000	Department of Higher Education, Odisha	1120/15.01.16
23.02.16	Non salary Grant	10,00,000		
28.03.16	English language skill development	1,50,000	Department of Higher Education, Odisha	1500/19.01.16
31.10.16	Salary of VC	20,00,000	Directorate of Higher Education, Odisha	32967/19.09.16
31.10.16	Non salary Grant	5,00,000		
03.01.17	Infrastructure Development Grant	5,00,00,000	Directorate of Higher Education, Odisha	46077/22.12.16
31.05.17	Infrastructure Development Grant	2,05,00,000	Department of Higher Education, Odisha	9532/17.04.17
12.06.17	Induction training programme of Jr Lecturers in discipline of Odia.	5,20,000	Department of Higher Education, Odisha	12205/15.05.17
13.12.17	Infrastructure Development Grant	2,95,00,000	Department of Higher Education, Odisha	28719/30.10.17
15.02.18	Digital Site Survey	66,300	Department of Higher Education, Odisha	34719/18.12.17
15.02.18	Career Counselling	12,50,000	Directorate of Higher Education, Odisha	2419/24.01.18
23.03.18	Non salary Grant	10,00,000	Department of Higher Education, Odisha	3006/02.02.18
18.07.18	Salary Grant	69,88,500	Department of Higher Education, Odisha	17567/18.06.18
18.07.18	Non salary Grant	5,00,000		
30.07.18	Bio-tech Park/ NASI	1,00,000	National Academy of Science, India	
31.10.18	Bio-tech Park/ NASI	1,01,910	National Academy of Science, India	
08.11.18	Salary Grant	69,88,500	Department of Higher Education, Odisha	27204/27.09.18
30.11.18	Non salary Grant	5,00,000	Department of Higher Education, Odisha	28450/09.10.18
31.12.18	Arrangement of Conference	1,00,000	Indian council of workshop	
31.12.18	Salary Grant	69,88,500	Department of Higher Education, Odisha	32982/01.12.18
07.01.19	Investigator SERB project	18,84,970	Science & Engineering Research Board, New Delhi	22.11.2018
12.02.19 (Receipt in Bank)	National Seminar on Protecting cultural heritage: preventive conservation of palm leaf manu`scripts and	1,12,500	ICSSR, New Delhi	22.01.2019

	paper documents.			
30.03.19	Non salary Grant	10,00,000	Department of Higher Education, Odisha	1495/21.01.19
30.03.19	Salary Grant	69,88,500	Department of Higher Education, Odisha	1486/21.01.19
30.03.19	Mass communication and Media Tech Deptt. Lab (56,00,000) & Bio Science and Bio informatics Deptt. Lab (45,00,000)	1,01,00,000	Department of Higher Education, Odisha	4610/22.02.19
	TOTAL:	18,48,39,680		
2017-18	RUSA Grants	27,50,00,000	Rastriya Uchattar Sikhya Abhijan	
	Total Grants:-	45,98,39,680		

Year wise break-up of unspent grant as on 31.03.2019:-

The position of year wise break-up of unspent grants as on 31.03.2019 is as below.

SI No.	Nature of grant	2018-19	2017-18	Total
1	Salary	13,56,467	-	13,56,467
2	Non-Salary	94,026	-	94,026
3	Infrastructure Development Grant	-	2,95,00,000	2,95,00,000
4	Career Counseling	-	12,50,000	12,50,000
5	Investigator SERB Project (Including bank interest)	11,78,517	-	11,78,517
6	Mass Communication and Media Tech. Deptt. Lab.	56,00,000	-	56,00,000
7	BSBI Deptt. Lab	45,00,000	-	45,00,000
8	Biotech Grant/ NASI	1,910	-	1,910
9	Holding of Workshop from ICSSR.	(-) 14,000	-	(-) 14,000
10	Rastriya Uchattar Sikhya Abhijan (RUSA)	-	12,26,69,834	12,26,69,834
	TOTAL:	1,27,16,920	15,34,19,834	16,61,36,754

Non Utilization of huge pending Govt. Grants to a tune of Rs.16,61,36,754.00:-

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.16,61,36,754.00 are pending for utilization as on 31-03-2019.

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

Non-maintenance of Grant-in-aid Register:-

As per the Odisha University Accounts Manual, 1987, para-11, all money received from the State Government, University Grants Commission or from any other source as Grant-in-aid or contribution shall be duly entered in the Grant-in-aid Register in Form No.1. In addition to the Grants-in-aid Register maintained in Finance section which shall be the main Register, counterpart Registers shall be maintained in the concerned sections to facilitate a watch on the receipt of funds and as a measure of internal check.

The GIA register may be maintained 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 utilization certificate as on 31st March. The University authority is once again impressed upon to look into the matter seriously. Proper maintenance of the GIA Register will facilitate better monitoring and management of the grants received by the University.

PARA: 10 UTILISATION CERTIFICATE

Khalikote University - 2017-2018

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2017	2130951.00	74505193.00	76636144.00	3465502.00	31-03-2018	73170642.00	
	GRAND TOTAL	2130951.00	74505193.00	76636144.00	3465502.00		73170642.00	

Khalikote University - 2015-2016

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
2	01-04-2015	0.00	33657453.00	33657453.00	0.00	31-03-2016	33657453.00	

	GRAND TOTAL	0.00	33657453.00	33657453.00	0.00		33657453.00	
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Khalikote University - 2016-2017

Sino	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
3	01-04-2016	33657453.00	3302591.00	36960044.00	34829093.00	31-03-2017	2130951.00	
	GRAND TOTAL	33657453.00	3302591.00	36960044.00	34829093.00		2130951.00	

Khalikote University - 2018-2019

Sino	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
4	01-04-2018	73170642.00	182247235.00	255417877.00	8462033.00	31-03-2019	246955844.00	
	GRAND TOTAL	73170642.00	182247235.00	255417877.00	8462033.00		246955844.00	

Comments :						
Details of UCs. submitted in Khalikote University during 215-16 to 2018-19.						
No UC register or UC file is being maintained in this University. The audit had to work out the UC position from the documents made available during the course of audit.						
SI No.	Letter No/Date	UC now sent	Year of grant	Nature of grant	Sanction Lr/ Date	
1	825/25.06.16	3,00,00,000	2015-16	Infrastructure Development Grant	26015/24.11.15	
		20,00,000	2015-16	Installation of wi-fi	17959/13.08.15	
		12,02,545	2015-16	Salary	1120/15.01.16	
		9,91,135	2015-16	Non-Salary	1120/15.01.16	
		3,41,93,680				
2	218/06.02.17	5,22,297	2015-16	Salary	1120/15.01.16	
		1,13,116	2016-17	Non-Salary	32967/19.09.16	

		6,35,413			
3	738/19.04.17	3,89,250	2015-16	Salary	1120/15.01.16
		93,045	2016-17	Non-Salary	32967/19.09.16
		4,82,295			
4	2150/29.12.17	18,85,908	2015-16	Salary	1120/15.01.16
		8,865	2015-16	Non-Salary	1120/15.01.16
		8,19,288	2016-17	Salary	32967/19.09.16
		2,69,146	2016-17	Non-Salary	32967/19.09.16
		29,83,207			
5	1130/16.05.18	11,74,788	2016-17	Salary	32967/19.09.17
		24,693	2016-17	Non-Salary	32967/19.09.18
		1,81,947	2017-18	Non-Salary	3006/02.02.18
		13,81,428			
6	001/03.01.19	69,36,254	2018-19	Salary	32982/01.12.18
		1,44,351	2017-18	Non-Salary	3006/02.02.18
		70,80,605			
	Grand Total:	4,67,56,628			

Details of UC position as on 31.03.2019:

The year wise pendency position of UCs as on 31.03.2019 is furnished below. The local authority is requested to take early steps for submission of pending U.Cs.

Year of grant	UC due for submission (Grants spent)	UC sent	UC pending for submission
2015-16	3,71,50,000	3,70,00,000	1,50,000
2016-17	5,25,00,000	24,94,076	5,00,05,924
2017-18	17,44,16,466	3,26,298	17,40,90,168
2018-19	2,96,46,006	69,36,254	2,27,09,752
Total	29,37,12,472	4,67,56,628	24,69,55,844

Non Submission of U.Cs. 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.24,69,55,844.00** as on 31.03.2019 defeats the very purpose of Govt. policy & planning and speaks about the improper management of manpower at University level. Hence, the local authority is advised to take effective steps for submission of pending UCs. and submit compliance to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No misappropriation of cash was detected during the course of audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No loss of stock and store was detected during the course of audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - University fund collected from students through DCR/ remittance not taken receipt in university cash book :- (Memo No,05, Page No.20-25)

After checking of receipt side of the University General cash book w.r.t. DCR/ Remittance produced to audit, it was revealed that, an amount of **Rs.18,00,848** was not found receipt in the cash book. This amount was collected from the students as University fund out of total collection of **Rs.5,15,97,555** towards various fees. The details are given below:

DCR Page No./Date	Remittance No/ Date	Total amount collected as per remittance	University share in the remittance	Remarks
(DCR VOL-I, Counter-1)				
84/02.06.15	568/02.06.15	35,152	25,800	A/C - 33
87/03.06.15	569/03.06.15	19,438	15,860	A/C - 33
89/04.06.15	570/04.06.15	13,987	11,630	A/C - 33
90/05.06.15	571/05.06.15	15,669	13,800	A/C - 33
92/06.06.15	572/06.06.15	11,693	10,070	A/C - 33
94/08.06.15	573/08.06.15	20,675	18,110	A/C - 33
96/09.06.15	574/09.06.15	18,230	16,010	A/C - 33
98/10.06.15	575/10.06.15	18,188	15,930	A/C - 33
100/11.06.15	576/11.06.15	13,138	11,350	A/C - 33
102/12.06.15	577/12.06.15	18,630	16,170	A/C - 33
104/13.06.15	578/13.06.15	14,928	12,430	A/C - 33
107/16.06.15	579/16.06.15	32,147	28,370	A/C - 33
109/17.06.15	580/17.06.15	24,032	21,120	A/C - 33
112/18.06.15	581/18.06.15	25,747	22,510	A/C - 33
115/19.06.15	582/19.06.15	28,504	22,660	A/C - 33
116/20.06.15	583/20.06.15	3,847	2,930	A/C - 33

117/22.06.15	584/22.06.15	9,610	4,070	A/C - 33
118/23.06.15	585/23.06.15	8,967	4,260	A/C - 33
119/24.06.15	586/24.06.15	9,761	6,850	A/C - 33
121/25.06.15	587/25.06.15	58,267	6,560	A/C - 33
124/27.06.15	588/27.06.15	84,713	6,130	A/C - 33
181/27.07.15	611/27.07.15	8,301	4,440	A/C - 33
182/29.07.15	612/29.07.15	3,134	2,590	A/C - 33
183/30.07.15	613/30.07.15	3,009	1,850	A/C - 33
184/31.07.15	614/31.07.15	2,935	1,850	A/C - 33
185/01.08.15	615/01.08.15	4,426	3,330	A/C - 33
127/ 29.06.15	589/29.06.15	1,08,558	6,330	A/C - 33
130/30.06.15	590/30.06.15	78,221	340	A/C - 33
(DCR VOL-II, COUNTER NO.1)				
32/26.11.15	700/26.11.15	31,841	2,000	Late fine for admission
244/08.07.16	892/08.07.16	32,579	5,628	Not found in University General cash book
245/08.07.16	893/08.07.16	2,048	402	-do-
260/14.07.16	897/14.07.16	2,33,662	3,216	-do-
268/16.07.16	899/16.07.16	1,42,723	804	-do-
277/19.07.16	901/19.07.16	1,75,899	201	-do-
299/29.07.16	909/29.07.16	94,130	11,658	-do-
(DCR VOL-III, COUNTER NO.--)				
48/23.07.16	447/23.07.16	4,33,462	86,430	Not found in University General cash book
49/25.07.16	448/25.07.16	1,46,924	1,206	-do-
56/03.08.16	450/03.08.16	5,05,744	66,933	-do-
64/04.08.16	452/04.08.16	5,50,331	63,516	-do-
67/10.08.16	454/10.08.16	1,62,032	18,291	-do-
74/23.08.16	457/23.08.16	6,14,890	62,051	-do-
78/25.08.16	458/25.08.16	4,88,486	44,776	-do-
81/26.08.16	459/26.08.16	32,72,356	46,535	-do-
83/27.08.16	460/27.08.16	14,46,531	14,035	-do-
85/07.09.16	461/07.09.16	88,332	17,444	-do-
87/08.09.16	462/08.09.16	7,40,571	12,846	-do-
89/26.09.16	464/26.09.16	10,080	3,208	-do-
93/20.09.16	465/20.09.16	2,17,109	57,343	-do-
94/19.12.16	466/19.12.16	1,320	1,320	-do-
95/24.01.17	468/24.01.17	2,000	1000	Unencashed BD

				amounting to Rs.1000/- attached to the cash book at page 179 which has not been taken receipt in the cash book.
96/27.01.17	469/27.01.17	26,094	5,427	Not found in University General cash book
97/09.02.17	470/09.02.17	4,870	1,005	-do-
(DCR VOL-V, COUNTER NO.1)				
01/04.08.16	915/04.08.16	5,602	1,005	Not found in University General cash book
19/27.08.16	931/27.08.16	54,844	10,626	-do-
24/02.09.16	936/02.09.16	54,480	7,619	-do-
26/07.09.16	939/07.09.16	1,285	401	-do-
28/14.09.16	942/14.09.16	6,677	700	-do-
29/15.09.16	943/15.09.16	1,27,995	600	-do-
36/26.09.16	951/26.09.16	16,506	401	-do-
41/07.10.16	957/07.10.16	34,182	7,619	-do-
45/25.10.16	965/25.10.16	2,72,162	3,400	Not found in University General cash book
46/26.10.16	966/26.10.16	11,044	200	-do-
46/27.10.16	967/27.10.16	2,457	300	-do-
66/10.11.16	976/10.11.16	1,47,486	1,900	-do-
69/11.11.16	977/11.11.16	1,22,915	300	-do-
76/17.11.16	980/17.11.16	28,181	500	-do-
77/18.11.16	981/18.11.16	5,918	201	-do-
203/12.04.17	1067/12.04.17	31,993	400	-do-
268/30.06.17	1125/30.06.17	9,41,791	55,275	-do-
270/01.07.17	1126/01.07.17	9,66,928	56,682	-do-
272/03.07.17	1127/03.07.17	12,06,124	74,772	-do-
274/04.07.17	1128/04.07.17	95,765	2,211	-do-
287/13.07.17	1137/13.07.17	10,51,988	21,708	-do-
289/14.07.17	1138/14.07.17	3,19,726	18,693	-do-
291/15.07.17	1139/15.07.17	55,134	1,407	-do-
293/17.07.17	1140/17.07.17	4,18,392	1,608	-do-
295/18.07.18	1141/18.07.18	5,47,275	3,819	-do-
297/19.07.17	1142/19.07.17	6,13,882	4,221	-do-
298/20.07.17	1143/20.07.17	22,31,451	27,738	-do-

299/21.07.17	1144/21.07.17	3,10,372	17,488	-do-
300/24.07.17	1145/24.07.17	5,92,330	28,542	-do-
302/25.07.17	1146/25.07.17	7,29,673	20,703	-do-
304/26.07.17	1147/26.07.17	35,931	1,407	-do-
307/28.07.27	1149/28.07.27	5,13,752	14,472	-do-
310/31.07.17	1151/31.07.17	18,317	1,005	-do-
DCR (01.08.18 to 23.07.19)				
03/02.08.17	1153/02.08.17	9,44,453	32,562	Not found in University General cash book
04/03.08.17	1154/03.08.17	16,757	1,005	-do-
08/08.08.17	1158/08.08.17	25,084	603	-do-
09/09.08.17	1159/09.08.17	5,98,508	6,834	-do-
10/10.08.17	1160/10.08.17	19,518	201	-do-
13/16.08.17	1163/16.08.17	5,10,754	11,035	-do-
14/17.08.17	1164/17.08.17	93,420	6,231	-do-
15/18.08.17	1165/18.08.17	1,39,482	10,251	-do-
16/19.08.17	1166/19.08.17	1,78,698	3,009	-do-
20/24.08.17	1170/24.08.17	5,62,024	11,457	-do-
31/11.09.17	1181/11.09.17	7,91,745	8,622	-do-
32/12.09.17	1182/12.09.17	36,17,691	402	-do-
41/13.10.17	1192/13.10.17	90,191	6,231	-do-
42/16.10.17	1193/16.10.17	2,948	201	-do-
43/17.10.17	1194/17.10.17	3,305	201	-do-
48/27.10.17	1202/27.10.17	36,357	201	-do-
93/15.02.18	1268/15.02.18	17,449	2,006	-do-
157/04.07.18	1356/04.07.18	6,79,576	42,009	-do-
158/05.07.18	1357/05.07.18	10,23,229	59,700	-do-
159/06.07.18	1358/06.07.18	8,59,027	57,291	-do-
160/07.07.18	1359/07.07.18	8,12,653	55,275	-do-
163/12.07.18	1363/12.07.18	2,00,074	11,457	-do-
164/13.07.18	1364/13.07.18	10,67,418	15,477	-do-
165/16.07.18	1365/16.07.18	2,945	201	-do-
167/18.07.18	1367/18.07.18	7,61,924	16,087	-do-
168/19.07.18	1368/19.07.18	14,31,608	27,137	-do-
169/20.07.18	1369/20.07.18	9,13,943	4,020	-do-
170/21.07.18	1370/21.07.18	3,89,843	21,708	-do-
171/23.07.18	1371/23.07.18	7,29,175	9,226	-do-
172/24.07.18	1372/24.07.18	8,89,889	42,287	-do-
173/25.07.18	1373/25.07.18	1,24,463	4,605	-do-

174/26.07.18	1374/26.07.18	50,424	1,002	-do-
175/30.07.18	1375/30.07.18	11,11,312	23,161	-do-
176/31.07.18	1376/31.07.18	11,47,738	18,446	-do-
177/01.08.18	1377/01.08.18	49,867	1,203	-do-
178/02.08.18	1378/02.08.18	31,924	602	-do-
179/03.08.18	1379/03.08.18	3,926	401	-do-
181/06.08.18	1381/06.08.18	5,60,667	2,006	-do-
182/07.08.18	1382/07.08.18	11,33,140	12,628	-do-
183/08.08.18	1383/08.08.18	5,19,943	9,042	-do-
184/09.08.18	1384/09.08.18	4,71,833	9,045	-do-
185/10.08.18	1385/10.08.18	5,07,068	802	-do-
190/20.08.18	1390/20.08.18	2,99,725	401	-do-
192/23.08.18	1392/23.08.18	6,36,202	9,246	-do-
197/30.08.18	1397/30.08.18	55,69,189	11,256	-do-
198/31.08.18	1398/31.08.18	3,233	201	-do-
218/10.10.18	1418/10.10.18	3,005	201	-do-
222/31.10.18	1423/31.10.18	3,590	201	-do-
226/08.11.18	1428/08.11.18	1,86,691	2,914	-do-
227/09.11.18	1429/09.11.18	28,098	201	-do-
228/12.11.18	1430/12.11.18	8,929	201	-do-
229/14.11.18	1432/14.11.18	10,630	201	-do-
250/24.01.19	1471/24.01.19	35,791	1,407	-do-
	TOTAL:	5,15,97,555	18,00,848	

On issue of objection memo asking the reason of non-receipt of the above amount of Rs.18,00,848.00 towards the University fund, the local authority stated that, the Principal, Khalikote Autonomous College had been requested vide letter No.44 dated 12.01.2021 to comply this objection as the cash book was maintained by college staff at that time.

Hence, the local authority needs to produce further compliance on receipt of reply from the Principal, Khalikote Autonomous College, Berhampur in this regard. As this amount relates to the University account it's obligatory on part of the University to collect this amount and report compliance to audit. Till then, the amount of **Rs.18,00,848.00** is held under objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Staff Strength of the University:-

Status and Staff Strength of the University:-

1.Status of the Khalikote University:

The Khalikote University was established at Berhampur on 30.05.2015. But, the status of the University was not

clear before 09.06.2016 due to the following Govt. letters and finally it was confirmed as a cluster university vide Letter No.15209/ HE dated 09.06.2016.

Letter No/ Date	Letter received from whom and the addressee	Subject of the letter
Higher Education Deptt. Notification dated 30.05.2015	Published in Odisha Gazette (Extraordinary) dated 04.06.2015	Alteration of territorial jurisdiction of Berhampur University by exclusion of five colleges and establishment of a new cluster university called as 'Khalikote University' having jurisdiction over the said five colleges with Khalikote Autonomous College as Lead college w.e.f. 30.05.2015.
Letter No.21481/HE dated 24.09.15	From Joint Secretary to Govt., Deptt. Of Higher Education addressed to The Principal, Erstwhile Khalikote College, Berhampur	The Khalikote Autonomous College has been upgraded to the status of a University with effect from 30.05.2015. As such all the assets and liabilities of the erstwhile college automatically stand transferred to the newly created University. All the teaching and non-teaching employees are also deployed to the new University, as the erstwhile college no longer exists. In view of this, all the college funds and accounts excluding the funds available in the PL account are to be transferred to the University for smooth functioning of the newly created University.
Letter No.3083/HE dated 09.02.2016	From Joint Secretary to Govt., Deptt. Of Higher Education addressed to The Registrar, Khalikote University, Berhampur	The erstwhile Khalikote (Auto) College, Berhampur has been upgraded to the status of University under Rashtriya Uchattar Siksha Abhiyan (RUSA) scheme and hence has been upgraded and converted to University. Hence, the erstwhile college upon becoming university w.e.f.30.05.2015 no longer exists.
Letter No.15209/ HE dated 09.06.2016	From Additional Secretary to Govt., Deptt. Of Higher Education addressed to The Registrar, Khalikote University, Berhampur	Previous Letter No. 3083/HE dated 09.02.2016 withdrawn and the status of the University was vindicated as per the Notification dated 04.06.2015. It was clarified that, Khalikote (Autonomous) College would continue to exist as a constituent college under Khalikote Cluster University.

2. Staff position (Administrative/ Non-teaching) as on 31.03.2019:

SI No.	Name of the Post	Sanctioned post	Men in position	Remarks
1	Vice-Chancellor	1	1	
2	Registrar	1	1	
3	Comptroller of Finance (COF)	1	1	
4	Controller of Examination (COE)	1	1	

Staff position (teaching) as on 31.03.2019:

Teaching posts were created in this University vide letter No.26697/HE dated 12.10.17 the details of which is furnished below:

SI No.	Name of the department / Subject	No of posts sanctioned				Posts filled up				Remarks (Vacancy)
		Professor	Associate professor	Assistant professor	Total	Professor	Associate professor	Assistant professor	Total	
1	Economic and management	1	2	4	7	-	2	4	6	1
2	Library and information science	1	2	4	7	-	1	4	5	2
3	Natural resources, Management and Geoinformatics.	1	2	4	7	-	2	4	6	1
4	Mass communication and media technology	1	2	4	7	-	1	3	4	3
5	Travel, tourism and hospitality management	1	2	4	7	-	-	3	3	4
6	Bio science and Bio	1	2	4	7	1	2	4	7	-

Information										
TOTAL:	6	12	24	42	1	8	22	31	11	

14.2 - Non-production of Cash books and bank pass books in support of expenditures by way of transfer: (POM No.07, Page No.34-35)

After checking of the expenditures made in the General cash book for 2015-16 to 2018-19 it was noticed that, an amount of **Rs.74,52,016.00** as detailed below was shown transferred to various Other cash books/ Bank accounts.

Cash book page No.	Date	Name of the Cash book to where the transfer made	Name of the Bank and A/C No. where deposit made	Amount in Rs.	Purpose of deposit	Remarks
23	08.09.15		32733390803 of MCA	4,05,000	Course fees	
24	09.09.15	Self finance cash book		6,75,000		
28	16.09.15	Self finance cash book	Dena Bank - 116410011211	10,25,000		
29	19.09.15	Self finance cash book	Dena Bank - 116410011211	8,05,000		
34	29.10.15	Self finance cash book	Dena Bank - 116410011211	15,000	Course fees for BBA 1st year	
48	30.11.15		BSc Computer Science A/C-3 0225682881	10,000	Course fees	
48	30.11.15	Self finance cash book	Dena Bank - 116410011211	23,35,000	Course fees	
53	08.12.15		SAMS A/C No - 3068336985	14,07,350	Admission processing fees of all UG streams for 2015-16	
76	28.01.16	Self finance cash book (page-395)	Dena Bank - 116410011211	15,000	Course fees	
87	23.02.16	Self finance cash book (page-396)		15,000	Course fees	
151	24.06.16		A/C No.19360 65140	28,000	Recouped the account	Paid to Students' Union
152	29.06.16		A/C No.35264	4,80,000	Bio-tech	

			35274		course fees	
152	29.06.16	Government Cash book		86,666	Tuition fees and fines for 2015-16	
178	18.01.17		CBI - 3546600937	1,50,000	English language skill development	
			TOTAL:	74,52,016		

The local authority was asked to produce the relevant cash books, bank pass books and files to audit for verification of the genuineness of those payments and the purpose for which these transfers were made. But, the local authority failed to produce those cash books/ documents and it was replied that, the Principal, Khalikote Autonomous College, Berhampur had been requested vide letter No.44 dated 12.01.2021 to produce the Cash books and bank pass books as those were maintained at their level.

Hence, the local authority is requested to produce those documents to next audit for verification. Till then, the payment amount of **Rs.74,52,016/-** is held under objection.

14.3 - Non-deduction of Profession tax (PT) from Salary of OSD/VC:- (POM No.14/12.01.21, Page No.58)

As per Letter No.CTA-43/10-33566(225)/F, dtd.02.08.2010, Professional Tax should be deducted in the following slab in case of persons whose annual salaries or wages,

- | | |
|--|---|
| a) Does not exceed Rs.160000/- | Rate of PT= Nil |
| b) Exceeds Rs.160000/- but does not exceed Rs.300000/- | Rate of PT =125/- per month |
| c) Exceeds Rs.300000/- | Rate of PT= Rs.200/- per month and
Rs.300/- in the 12th month. |

But, it was noticed that, Prof. Manmatha Padhi, OSD/VC drew his salary for the period from 06/15 to 07/17 and though his annual salary exceeded Rs.3,00,000/-, no deduction towards profession tax was made from his salary. Hence, PT amounting to Rs.5400/- as calculated below need to be recovered from him and compliance reported to audit.

Period (Acq Page No.02 to 35)	PT due for deduction	PT deducted	PT not/ less deducted
06/15 to 02/16	1900/- (=8 X 200 + 300)	0	1900/-
03/16 to 02/17	2500/-	0	2500/-
03/17 to 07/17	1000/- (=5 X 200)	0	1000/-
Total:	5400/-	0	5400/-

In response to the objection memo the local authority stated that, letter No.235 dated 25.02.2021 had been issued to the Principal, Khalikote Autonomous College with a request to furnish necessary documents/ compliance. This reply does not solve any purpose of issuance of objection memo. Hence, it's suggested to recover the amount of **Rs.5400/-** from **Prof Manmath Padhy, OSD/VC**. For this excess payment the then COF, Dr. Panchanan Gouda, Reader in Chemistry and the bill clerk are considered responsible.

14.4 - Excess payment in salary of teaching staff: (POM No.15/12.01.2021, Page No.59)

On checking of the salary bills of the teaching staff of the University it was noticed that, an amount of Rs.546/- as calculated below was paid in excess to two numbers of employees.

Sl No.	Name and designation of the employee	Salary for the month	Salary due for drawal						Salary drawn	Excess salary drawn	Recovery made	Balance to be recovered	Reference to Acq. Page No
			Pay	Grade pay	Pay + Grade pay	DA	HRA	Gross salary					
1	Dr. Aditya Kumar Panda, Asstt. Professor (Pay-15,600 + AGP-6000) & DA-148%	July 2018 (22 days) (10.07.18 to 31.07.18)	11,071	4,258	15,329	22,687	1,533	39,549	39,915	366	-	366	11 & 81
2	Dr. Manoranjan Mishra, Associate Prof. (Pay-37,400 + AGP-9000) & DA-142%	June 2018 (25 days) (06.06.18 to 30.06.18)	31,167	7,500	38,667	54,907	3,867	97,441	1,05,757	8,316	8,136	180	6 & 73
	TOTAL:		42,238	11,758	53,996	77,594	5,400	1,36,990	1,45,672	8,682	8,136	546	

Hence, above excess payment amount of **Rs.546/-** needs to be recovered from the persons concerned. In response to the objection memo the local authority stated that, the excess payment made in favour of Dr. Aditya Kumar Panda and Dr. Manoranjan Mishra shall be deducted from the salary bill of February 2021 and compliance would be submitted to audit.

Hence, the amount of **Rs.546/-** may be recovered from Dr. Aditya Kumar Panda (Rs.366/-) and Dr. Manoranjan Mishra (Rs.180/-) and compliance be reported to audit.

14.5 - Non-production of log books of vehicles engaged in the University:- (POM No.20/01.02.2021, Page No.73-75)

After scrutiny of the vouchers paid towards hire and running charges of the vehicle engaged in the university w.r.t. the General cash book from 2015-16 to 2018-19, the payment position was found to be as follows:

Cash book date (Page No.)	Paid to whom	Vehicle details	Period relating to payment		Amount paid		
			Period (Hire Charge)	Period (HSD Cost)	Monthly hire charge	HSD cost	Total amount
31.10.15 (Vol-1 P.No.35)	Galaxy tours and travels, Berhampur	Hyundai i20	07/15 to 09/15	07/15 to 09/15	44,850	12,282	57,132
30.11.15 (P.No.48)	Galaxy tours and travels, Berhampur	Hyundai i20	Oct-15	Oct-15	14,950	5,050	20,000
19.01.16 (P.No.73)	Galaxy tours and travels, Berhampur	Hyundai i20	Nov-15	Nov-15	14,950	1,121	16,071
11.03.16 (P.No.92)	Galaxy tours and travels, Berhampur	Hyundai i20	12/15 to 02/16	12/15 to 02/16	44,850	8,415	53,265
01.08.16 (P.No.157)	Galaxy tours and travels, Berhampur	Hyundai i20	03/16 to 06/16	03/16 to 06/16	59,800	16,525	76,325
02.12.16 (P.No.170)	Galaxy tours and travels, Berhampur	Hyundai i20	07/16 to 10/16	07/16 to 10/16	65,900	14,857	80,757
30.09.17 (Vol-2 P.No.11)	Sairam tours and travels, Railway Station, Berhampur/ Brundaban Padhi	INNOVA A.C. (19.07.17-31.08.17)	–	19.07.17 TO 31.08.18	–	16,477	16,477
13.10.17 (P.No.13)		1.Swift Dizire A.C. (13.07.17-18.07.17) 2.INNOVA A.C. (19.07.17-31.08.17)	13.07.17 to 31.08.17	–	46,450	–	46,450
09.11.17 (P.No.15)	Sairam tours and travels, Railway Station, Berhampur	INNOVA A.C. (19.07.17-31.08.17)	01.09.17 to 14.09.17		14,000		14,000
	Maa Satabhauni Tours and travels, Berhampur	Chevrolet Enjoy Diesel	15.09.17 to 30.09.17	15.09.17 to 26.09.17	16,000	6,518	22,518
13.12.17 (P.No.22)	Maa Satabhauni Tours and travels, Berhampur	Chevrolet Enjoy Diesel	01.10.17 to 31.10.17	09.10.17 to 29.10.17	30,000	9,905	39,905
	Dr. Jatin Bisoyee	INNOVA A.C.	–	09.09.17 to 14.09.17	–	3,780	3,780
29.01.18	Maa	Chevrolet	–	03.11.17 to	–	11,374	11,374

(P.No.29)	Satabhauni Tours and travels, Berhampur	Enjoy Diesel		28.11.17			
26.02.18 (P.No.33)	Maa Satabhauni Tours and travels, Berhampur	Chevrolet Enjoy Diesel	11/17 to 01/18	12/17 & 01/18	90,000	23,945 (=10772 + 13173)	1,13,945
30.04.18 (P.No.42)	Maa Satabhauni Tours and travels, Berhampur	Chevrolet Enjoy Diesel	02/18	02/18	30,000	8,538	38,538
25.05.18 (P.No.46)	Maa Satabhauni Tours and travels, Berhampur	Chevrolet Enjoy Diesel	—	03/18	—	6,631	6,631
13.07.18 (P.No.53)	Maa Satabhauni Tours and travels, Berhampur	Chevrolet Enjoy Diesel	04/18 to 06/18	04/18 to 06/18	90,000	33,524	1,23,524
		TOTAL:			5,61,750	1,78,942	7,40,692

In case of above vehicles, hire charges for Hyundai i20, Swift Dzire, INNOVA/Chevrolet Enjoy, hire charges were paid @ Rs.14950/-, Rs.20000/- and Rs.30000/- respectively. The HSD cost was paid @ 14 km/litre and 12 km/lit for Hyundai i20/Swift Dzire and INNOVA/Chevrolet Enjoy respectively. However, Xerox copies of log books of vehicles for the period from July 15 to October 16 and October 17 to March 18 (except December 17) were available in the voucher files produced before audit.

Hence, log books of vehicles for the period from *July 17 to September 17, December 17 and April 18 to June 18* were asked to be produced to audit for verification and to ascertain the correctness of payment of **Rs.2,67,521/-** (=196450 + 71071) towards hiring and running charges of the vehicles. In response to the objection memo the local authority stated that, the vehicle log books would be collected from the Khalikote Autonomous College and would be produced to next audit as the Principal, Khalikote Autonomous College had been requested to produce the log book vide letter No.337 dated 24.03.2021.

So, the required vehicle log books may be produced to next audit. Till then, payment of the above mentioned amount of **Rs.2,67,521/-** is held under objection.

14.6 - Non-production of vouchers relating to expenditure on conduct of examination:- (POM No.21/04.02.2021, Page No.76)

After scrutiny of the vouchers relating to conduct of examination w.r.t. the General cash book from 2015-16 to 2018-19 it was found that, an advance of **Rs.18,35,000/-** was paid and also adjusted against Controllers of Examination. These transactions are reflected in the General cash book only and not in Examination cash book. The details of payment and adjustment of these advances are as follows:

SI No	Advance Paid			Advance adjusted	
	Date	Amount	To whom paid	Date	Amount

1	02.04.16	2,00,000	Banamali Panda, COE	11.11.16	2,00,000
2	07.06.16	5,00,000	Banamali Panda, COE	11.11.16	5,00,000
3	16.08.16	6,00,000	K.H.Badtya, COE	11.11.16	6,00,000
4	31.10.16	35,000	Banamali Panda, COE	11.11.16	35,000
5	02.12.16	5,00,000	K.H.Badtya, COE	08.12.17	5,00,000
Total:		18,35,000			18,35,000

Advance adjustment of Rs.18,35,000/- in the General cash book has been done on two dates (i.e., 6,00,000/- & 7,35,000/- on 11.11.16 and 5,00,000/- on 08.12.17) against which no voucher was produced to audit.

Hence, the vouchers for the above advance adjustment amount of Rs.18,35,000/- was asked to be produced before audit for check. In response to the objection memo the local authority stated that, the payments were made when the University was functioning at Khalikote Autonomous College. The records were maintained there. The Principal of the Khalikote University had been requested vide this office letter No.263/02.03.2021 to send the vouchers file through special messenger. However, no voucher could be produced to audit till close of audit. Hence, the local authority is required to produce the aforementioned vouchers to the next audit for check. Till then, the amount of **Rs.18,35,000/-** is held under objection.

14.7 - Acknowledgement receipt wanting:- (POM No.22/04.02.2021, Page No.77)

After scrutiny of the paid vouchers w.r.t. the expenditure side of the General cash book for 2015-16 to 2018-19 it was noticed that, an amount of **Rs.2,05,90,257.90** was paid as follows. But, the acknowledgements from the receiver in support of the payments were not found in the voucher files. Hence, the acknowledgement receipt of the payee was asked to be produced to audit to confirm that the amounts had actually been received by the institutions concerned.

Date	To whom paid	Amount of Payment	Towards	Cash book page No.
30.09.17	Executive Engineer (R & B) Div-I, Berhampur	2,05,00,000.00	Infrastructure development grant	11 (Vol-II)
20.02.18	Principal, SBRG Women's College	90,257.90	Sports fee	32 (Vol-II)
	TOTAL:	2,05,90,257.90		

In response to the objection memo the local authority stated that, (1) Rs.2,05,00,000/- transferred to Executive Engineer, R&B on 20.09.2017 through Axis Bank Chq No.331417 was refunded by them on 21.03.2020 vide RTGS reference No.CR52020033076059 and the same was deposited in treasury on 17.09.2020. (2) The Principal, SBRG Women's College, Berhampur had been requested to furnish the receipt vide letter No.338 dated 24.03.2021.

The credit/receipt of the amount of Rs.2,05,00,000/- in bank pass book/ cash book could not be verified as the records were not produced to audit. Hence, the documents in support of refund of the amount from the Executive Engineer, R&B, Berhampur may be produced to next audit for verification. As regards acknowledgement receipt from the SBRG College, Berhampur, the said receipt may be produced to next audit for verification. Till then, the amount of **Rs.90,257.90** is held under objection.

14.8 - Non-production of paid vouchers relating to General cash book:- (POM No.26/04.02.2021, Page

No.81-83)

After checking of the vouchers produced before audit it was noticed that, following vouchers amounting to Rs.6,59,453/- still remained non-produced till close of audit.

Cash book page No.	Date	Particulars/ Payment made to	Towards/ Purpose	Amount in Rs.	Sanction Order of payment (if any)
30 (Vol-I)	25.09.15	Paid to Sunil Sethy, +3 1st year student.	Refund of Admission fees for 2015-16	1,099	
48	30.11.15	Sibaram Barik	Refund of security deposit of ground rent.	6,000	
58	22.12.15	Arun Kumar Swain (Tennis cricket club, Berhampur)	Refund of security deposit of ground rent.	500	
74	22.01.16	Imperial College, Berhampur	Refund of security deposit of ground rent.	2,000	
155	13.07.16	Mohan Sangh, Berhampur	Refund of caution money	5,000	
160	16.08.16	Anandamarg pracharak sangh, Berhampur	Refund of security deposit.	500	
167	11.11.16	Accounts Officer, BSNL, Berhampur	Telephone charges.	7,381	
20 (Vol-II)	08.12.17	Dr Jatin Bisoyee	Advance payment for unknown purpose	20,000	
20	08.12.17	Dr P.C.Pradhan	Advance payment for unknown purpose	70,000	
29	29.01.18	M.Panda, House Owner	House rent of VC from 08.09.17 to 31.10.17	21,200	
35	23.03.18	Padhi and Co, Chartard Accountant, Berhampur	Audit Charges.	15,000	
36	28.03.18	Principal, Govt. Science College, Chhatrapur	Examination and Certificate fees	4,800	
42	30.04.18	Ranjit Padhi		2,000	
42	30.04.18	Swarup Goswami		2,070	
42	30.04.18	A.N.Mishra, VC		2,000	

42	30.04.18	S.S.Dabashi		1,500	
42	30.04.18	S.K.Lenka	TA - Acquittance page No.45	1,000	
42	30.04.18	Prof. P.Padhi		1,000	
46	25.05.18	Executive Engineer, BCD III, CPWD BBSR		66,300	
46	25.05.18	Controller of Examination	Chq No.037792 Transferred to A/C No.03349795409 on 02.05.2018	21,120	
53	13.07.18	Sidhanta Nayak	Hire charges of vehicle used by VC	90,000	
53	13.07.18	Sidhanta Nayak	HSD charges of vehicle used by VC	33,524	1297/12.07.18
53	13.07.18			5,869	1293/12.07.18
53	13.07.18			2,090	1294/12.07.18
53	13.07.18	Prof. A.N.Mishra, VC	TA bills	64,454	1295/12.07.18
61	06.08.18	Krushna Chandra Das	TA/DA	30,322	1331/25.07.18
62	13.08.18	The comptroller of OUAT, BBSR	Reservation Charges.	21,450	
62	13.08.18	The comptroller of OUAT, BBSR	Hostel charges.	3,520	
63	16.08.18	K.C.Das, Registrar	Dining charges at OUAT guest house	815	
69	24.09.18	Sanjeev Udgata, Advocate	Penalty charges for dishonour of cheque	236	
75	31.10.18	Bill No.71144 to 71149, 71174 to 71178		58,268	1480/13.10.18
76	02.11.18	Sanjeev Udgata, Advocate	Law charges	5,095	
81	30.11.18	Association of Indian Univerisities, Delhi	Membership fees	50,000	
81	30.11.18	Mrutyunjaya Swain	Flex banners	5,409	
98	31.01.19	Association of Indian Univerisities,		8,000	

		Delhi			
100	28.02.19			5,272	106/05.02.19
100	28.02.19			3,446	153/20.02.19
100	28.02.19	Debi Prasad Panda	Refreshment for VC	3,000	
105	30.03.19	Amarendra Mishra, VC		7,563	314/30.03.19
105	30.03.19			10,650	314/30.03.19
			TOTAL:	6,59,453.00	

In response to the objection memo for production of the above vouchers the local authority stated that, the said vouchers would be collected from Khalikote Autonomous College/ traced out in this office and produced to next audit. Hence, till production of the above vouchers the payment amount of **Rs.6,59,453.00** is kept under objection.(Out of above amount, **Rs.21120/-** has been transferred to A/C No.03349795409 on 02.05.2018 vide Chq No.037792. Hence, the bank account should also be produced for verification)

14.9 - Non-production of deposit slips in support of NPS, IT, PT, GPF, GIS, HR etc:- (POM No.27/08.02.2021, Page No.84-87)

After checking of the deposit slips produced it was noticed that, deposit vouchers for the following amount of **Rs.20,82,355/-** still remained non-produced till close of audit.

Deposit voucher/ receipt wanting				
Cash book page No	Date	Amount	Towards	Deposit made against Chq No.
Vol-I (P-91)	04.03.16	63,081	Income tax of OSD 06/15 to 02/16	329506/03.03.16
164	04.10.16	60,000	Income tax of VC for 08/16 and 09/16	011486/29.09.16
166	01.11.16	30,000	Income tax of VC for 10/16	
169	01.12.16	30,000	Income tax of VC for 11/16	
175	02.01.17	30,000	Income tax of VC for 12/16	
181	03.02.17	30,000	Income tax of VC for 01/17	
186	01.03.17	30,000	Income tax of VC for 02/17	
187	31.03.17	98,635	Income tax of VC for 03/17	
192	01.05.17	30,000	Income tax of VC for 04/17	012150/01.05.17
195	12.06.17	30,000	Income tax of VC for 05/17	012152/31.05.17
200	14.07.17	46,349	Income tax of VC for	012153/01.07.17

			06/17	
Vol-II (P-15)	09.11.17	20,000	Income tax of VC for 08/17	012582/17.09.17
15	09.11.17	20,000	Income tax of VC for 09/17	012585/25.10.17
15	09.11.17	20,000	Income tax of VC for 10/17	331425/01.11.17
22	13.12.17	20,000	Income tax of VC for 11/17	331433/01.12.17
24	31.12.17	20,000	Income tax of VC for 12/17	331439/04.01.18
35	23.03.18	1,17,846	Income tax of VC for 02/18	331466/07.03.18
25	03.01.18	15,000	Income tax of Registrar for 12/17	331444/04.01.18
22	13.12.17	20,206	NPS deposit of VC for 14.07.17 to 31.07.17	012590/24.10.17
7	01.09.17	35,952	NPS deposit of VC for 08/17	012581/05.09.17
11	30.09.17	35,952	NPS deposit of VC for 09/17	012586/25.09.17
15	09.11.17	35,952	NPS deposit of VC for 10/17	331427/01.11.17
22	13.12.17	35,952	NPS deposit of VC for 11/17	331434/01.12.17
24	31.12.17	35,952	NPS deposit of VC for 12/17	331438/31.12.17
31	15.02.18	35,952	NPS deposit of VC for 01/18	331454/31.01.18
35	23.03.18	35,952	NPS deposit of VC for 02/18	331468/07.03.18
11	30.09.17	208	PT deposit of VC for 08/17	
11	30.09.17	208	PT deposit of VC for 09/17	
15	09.11.17	208	PT deposit of VC for 10/17	
22	13.12.17	208	PT deposit of VC for 11/17	
24	31.12.17	208	PT deposit of VC for 12/17	
31	15.02.18	208	PT deposit of VC for 01/18	
35	23.03.18	212	PT deposit of VC for 02/18	

25	03.01.18	200	PT deposit of Registrar for 12/17	
31	15.02.18	200	PT deposit of Registrar for 01/18	
35	23.03.18	300	PT deposit of Registrar for 02/18	
69	24.09.18	35,952	NPS deposit of VC for 03/18	
60	03.08.18	36,300	NPS deposit of VC for 04/18	
60	03.08.18	36,300	NPS deposit of VC for 05/18	
60	03.08.18	36,300	NPS deposit of VC for 06/18	
61	06.08.18	36,300	NPS deposit of VC for 07/18	
70	28.09.18	36,300	NPS deposit of VC for 08/18	
74	26.10.18	36,300	NPS deposit of VC for 09/18	
82	12.12.18	36,300	NPS deposit of VC for 10/18	
Not shown exp in Cash Book		36,300	NPS deposit of VC for 11/18	331550/18.12.18
94	17.01.19	38,100	NPS deposit of VC for 12/18	
99	28.02.19	37,200	NPS deposit of VC for 01/19	
101	01.03.19	37,200	NPS deposit of VC for 02/19	
105	30.03.19	37,200	NPS deposit of VC for 03/19	
41	12.04.18	20,000	IT deposit of VC for 03/18	
60	03.08.18	20,000	IT deposit of VC for 04/18	
60	03.08.18	20,000	IT deposit of VC for 05/18	
60	03.08.18	20,000	IT deposit of VC for 06/18	
61	06.08.18	20,000	IT deposit of VC for 07/18	
75	31.10.18	20,000	IT deposit of VC for 09/18	
105	30.03.19	60,000	IT deposit of VC for 03/19	

60	03.08.18	208	PT deposit of VC for 04/18	
60	03.08.18	208	PT deposit of VC for 05/18	
60	03.08.18	208	PT deposit of VC for 06/18	
61	06.08.18	208	PT deposit of VC for 07/18	
70	28.09.18	208	PT deposit of VC for 08/18	
41	12.04.18	15,000	IT deposit of Registrar for 03/18	
60	03.08.18	15,000	IT deposit of Registrar for 04/18	
60	03.08.18	15,000	IT deposit of Registrar for 05/18	
60	03.08.18	15,000	IT deposit of Registrar for 06/18	
61	06.08.18	15,000	IT deposit of Registrar for 07/18	
60	03.08.18	200	PT deposit of Registrar for 04/18	
60	03.08.18	200	PT deposit of Registrar for 05/18	
60	03.08.18	200	PT deposit of Registrar for 06/18	
61	06.08.18	200	PT deposit of Registrar for 07/18	
70	28.09.18	200	PT deposit of Registrar for 08/18	
62	13.08.18	1,000	IT deposit of COF for 07/18	
62	13.08.18	200	PT deposit of COF for 07/18	
70	28.09.18	200	PT deposit of COF for 08/18	
62	13.08.18	24,000	IT deposit of COE for 05/18	
62	13.08.18	24,000	IT deposit of COE for 06/18	
62	13.08.18	24,000	IT deposit of COE for 07/18	
62	13.08.18	200	PT deposit of COE for 06/18	
62	13.08.18	200	PT deposit of COE for 07/18	

70	28.09.18	200	PT deposit of COE for 08/18
62	13.08.18	5	HR deposit of COE for 06/18
62	13.08.18	5	HR deposit of COE for 07/18
76	02.11.18	5	HR deposit of COE for 09/18
87	26.12.18	5	HR deposit of COE for 10/18
82	12.12.18	29,832	NPS of Prof Jogeswar Panigrahi for 08/18
82	12.12.18	29,832	NPS of Prof Jogeswar Panigrahi for 09/18
94	17.01.19	29,832	NPS of Prof Jogeswar Panigrahi for 10/18
94	17.01.19	29,832	NPS of Prof Jogeswar Panigrahi for 11/18
103	18.03.19	52,858	NPS of teaching staff for 12/18
103	18.03.19	52,858	NPS of teaching staff for 01/19
103	18.03.19	52,858	NPS of teaching staff for 02/19
94	17.01.19	6,200	PT of teaching staff for 10/18
94	17.01.19	6,200	PT of teaching staff for 11/18
Total:		20,82,355	

In response to the objection memo, the local authority assured to produce the deposit slips to next audit.

Hence, the above deposit slips amounting to Rs.**20,82,355/-** may be produced to next audit for verification. Till then, the amount of **Rs.20,82,355.00** is held under objection.

14.10 - Excess payment in vouchers relating to 'short term course on communication skills in English language':- (POM No.28/08.02.2021, Page No.88-89)

On checking of the General cash book for 2015-16 w.r.t. the paid vouchers and other relevant documents it was observed that, an amount of Rs.1,50,000/- was taken receipt in the cash book on 28.03.16. This fund was received from the Higher Education Department, Govt. of Odisha vide letter no.1500 dated 19.01.16 towards imparting short term course on communication skills in English language. The entire amount was booked expenditure in the cash book on 18.01.17 (P.No.178) by way of transfer of money to CBI A/C No.3546600937.

On scrutiny of the vouchers produced against above expenditure w.r.t the guideline (kept at page 04 of the

relevant file) some irregularities/ deviations were noticed as follows:

Abstract of guideline/ payment/ Excess payment:-

SI No.	Item	Expenditure to be incurred as per guideline		Actual expenditure incurred		Expenditure ought to be made as per guideline		Excess payment made
		Per batch of 03 months duration	For Annum (04 batches)	Particulars	Amount	Particulars	Amount	
1	Payment to teachers	Rs.500/- per class X 25 classes for 03 months duration = Rs.12,500/-	50,000/-	Remuneration to six numbers of faculty for 100 classes X 500/-	50,000/-	Remuneration to six numbers of faculty for 100 classes X 500/-	50,000/-	Nil
2	Conveyance to teachers	Rs.200 X 25 = Rs.5,000/-	20,000/-	50 days X 200 (each teacher having taken 2 classes in a day)	10,000	50 days X 200	10,000/-	Nil
3	Payment to coordinator	Rs.3000 X 12	36,000/-	Rs.3000 X 12 (36,000/-	3 months @ Rs.3000/-	9,000/-	27,000/-
4	Payment to Lab Assistant	Rs.1500 X 12	18,000/-	Rs.1500 X 12	18,000/-	3 months @ Rs.1500/-	4,500/-	13,500/-
5	Payment to Lab Attendant	Rs.1000 X 12	12,000/-	Rs.1000 X 12	12,000/-	3 months @ Rs.1000/-	3,000/-	9,000/-
6	Stationary		7,000/-		6,505/-		6,505/-	Nil
7	Contingency		7,000/-		6,032/-		6,032/-	Nil
		Total:	1,50,000/-		1,38,537/-		89,097/-	49,500/-

The course was imparted for three months (12/16, 01/17 and 02/17) covering 50 days with 2 classes per day (by each teacher). So, the coordinator, Lab Assistant and Lab Attendant should have been paid for 3 months only. But, they have been paid remuneration for 12 months resulting in excess payment of **Rs.49,500/-** as described above. These payments were made to following persons against which no acknowledge receipt is available in the related file.

1. Sri S.S.Padhi, Asst. Prof In Odia, Coordinator – Rs.27,000/-
2. Sri Sitala Jena, Data Entry Operator ----- Rs.13,500/-
3. Sri Manoranjan Behera, Attendant ----- Rs. 9,000/-

These excess payment amount of Rs.49,500/- cannot be admitted in audit and needs recovery.

Moreover, as against payment of Rs.1,50,000/- an amount of Rs.1,38,537/- has been spent in imparting of the course. Hence, the balance unspent amount of **Rs.11,463/-** (=150000 – 138537) may be received back to the University cash book or may be refunded to the Higher Education Deptt., Govt. of Odisha with compliance report to audit.

The attendance sheet of the students receiving the course and the Identity/ Designation/ Qualification of the teachers taking class in this programme was not found in the documents produced before audit which was also asked to be produced for verification.

In response to the audit objection memo the local authority stated that, in the year 2016, the University was functioning at Khalikote Autonomous College. The records on those items were maintained at Khalikote Autonomous College. The Principal had been requested to furnish the necessary documents along with a factual report through special messenger vide the office letter No.262/02.03.3021.

However, no compliance on this matter was received till close of audit. Hence, the objection stands good. The amount of **Rs.49,500/-** as described above needs to be recovered from the persons concerned failing which it should be recovered from the person(s) responsible- Prof Manmath Padhy, Ex-VC and Dr Panchanan Gouda, Ex-COF. Steps should also be taken to get refund of the balance unutilized amount of **Rs.11,463.00** and report compliance to audit.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Professor Panchanan Gouda, Ex Reader in Chemistry	Comptroller of Finance	Khalikote Autonomous College, Berhampur, Dist-Ganjam	24750
2	Professor Manmath Padhy, Ex Vice-Chancellor	Vice-Chancellor	Khalikote University, Berhampur, Dist-Ganjam	24750

14.11 - Excess payment in transfer T.A. (TTA) bill:- (POM No.29/08.02.2021, Page No.90)

After checking the payment of TA/TTA bills made during 2017-18 it was noticed that, an amount of Rs.26,125/- was paid to Prof A.N.Mishra, Vice Chancellor towards transportation charges from Ranchi to Berhampur. His old and used goods were carried by lorry No.JH-01-AW 1137 of Haryana Roadlines Corporation, Ranchi on 11.07.2017. On checking of the calculation of his TTA claim w.r.t Finance Deptt. Letter No.16638 dated 02.04.2011 it was found that, an amount of Rs.13,710/- was paid in excess to him. The details of calculation are as follows:

Details of payment made vide bill No.6111 dated 11.07.17	Amount paid (in Rs.)	Payment due (in Rs.)	Excess payment made (in Rs.)
Freight charge	25,000/-	11,880/- (=6000kg X 660km X 0.03rupee per km / 10kg)	13,120/-
Service charge @4.5%	1,125/-	535/-	590/-
Total:	26,125/-	12,415/-	13,710/-

In above case,

The maximum permissible weight of personal effects = 6000kg (for first grade Officer)

Distance between Brambe, Ranchi and Berhampur = 660 km

Hence, the above excess payment of Rs.13,710/- cannot be admitted and is suggested for recovery from the person concerned.

In response to the objection memo the local authority stated that, the Syndicate in its 4th meeting had approved that the luggage transport bill of the Vice-Chancellor, Prof. A.N.Mishra would be borne by the University. So the expenditure of Rs.13,710.00 had been approved by the syndicate. The decision had been recorded in the proceeding of the Syndicate meeting. (A copy of the syndicate proceeding is enclosed for reference).

The reply of the local authority is not convincing as in the syndicate meeting there was no provision of reimbursement as per actual expenditure made. Moreover, as per section 10(2) of University first statute 1990, Chapter III, when travelling on official business the provision of Chapter X (Travelling Allowance) of the Odisha Universities Accounts Rules, 1987 shall be applicable to the Vice-Chancellor. The TTA due for the VC as calculated in the above table is in accordance with the chapter X of the Odisha University Accounts Rules, 1987. Hence, he has been paid excess TTA of **Rs.13,710.00** which needs to be recovered from him and compliance be reported to audit.

14.12 - Production of expenditure vouchers and acknowledgement receipt :- (POM No.31/09.02.21, Page No.92)

On checking of the expenditures booked in the General cash book for 2017-18 it was noticed that, an amount of Rs.1,37,000/- was paid to the Executive Engineer, Ganjam (R & B) Division-I, Berhampur vide chq No.059408 towards preparation of stage for first foundation day celebration of Khalikote University to be held on 20.04.17 and the expenditure was booked in the cash book on 18.04.17 (Page No.191). The Executive Engineer was requested by the Registrar, Khalikote University to make arrangements for the University foundation day vide letter No.667/10.04.17. Consequently, an estimate of Rs.1,37,000/- was produced by the Executive Engineer for the above purpose vide letter No.3148/15.04.17. Accordingly payment was made on 18.04.17 basing on the estimate submitted by the Executive Engineer. But, the expenditure vouchers for which payments were made by the Executive Engineer were not found in the relevant file. The estimates are approximate expenditures to be made in future; they are not actual or final expenditures. Hence, the executing agency needs to produce the vouchers after completion of the work. Thus, the said vouchers amounting to Rs.1,37,000/- needs to be produced to audit for verification.

Moreover, it was observed that, in the aforesaid estimate an amount of Rs.12,520/- (=137000 – 124480) was included towards proportionate/ prorate charges (10% of the estimate) which was stated to be in conformity with the approved norms. However, the provision under which it was collected by the Executive Engineer from Khalikote University needs to be shown to audit. Also, the acknowledge receipt of the payment of Rs.1,37,000/- which was not found in the connected file should be produced to audit for verification.

In response to the objection memo in this regard the local authority stated that, the Executive Engineer, R&B Division-I, Berhampur had been requested vide the office letter No.261/02.03.2021 to furnish a line of reply/ necessary comments. But, till close of audit no compliance regarding the audit objection was received. Hence, the local authority needs to produce the required document along with proper compliance to next audit. Till then, the payment amount of **Rs.1,37,000/-** is held under objection.

14.13 - Inadmissible repair and installation charges of air conditioners:- (POM No.32/09.02.2021, Page No.93-94)

On checking of the expenditures booked in the General cash book for 2015-16 it was noticed that, an amount of

Rs.1,26,570/- (=75250 + 51320) was paid towards installation charges of air conditioners and the expenditure was booked in the cash book on 19.12.15 (Page No.57). The details of payment are as follows:

Sl No.	Payment made to	Particulars	Amount	Bill No/ Date	Voucher Kept in file No.13 (Non-salary voucher) at page No.
1	M/s Harita Agencies, Berhampur	Installation charges and fitting materials for 10 Nos split A.C.	15,700	274/28.03.15	79
2	M/s Harita Agencies, Berhampur	Installation charges and fitting materials for 09 Nos split A.C.	35,620	275/28.03.15	80
3	M/s Harita Agencies, Berhampur	21 nos. of iron cage for outdoor units	63,000	474/09.10.15	96
4	M/s Harita Agencies, Berhampur	Installation charges and fitting materials for 01 No. split A.C.	12,250	451/16.09.15	97
Total:			1,26,570		

But, no purchase of AC was made in this University when above installations were done. Even, first two vouchers relate to the period prior to establishment of the University. Purchase of 21 iron cages (Sl No.03) for outdoor fittings of AC was certainly not intended for installation of ACs belonging to the University. These expenditures might be relating to fitting of AC of other institutions. In such cases, the expenditures should be reimbursed from that institution. Hence, necessary clarification/ compliance were sought from the local authority for finalisation of the objection.

In reply to the objection memo the local authority stated that, the expenditure relates to the year 2015 when the University was functioning at Khalikote Autonomous College, Berhampur. The records were maintained there. The Principal of the College had been requested vide the office letter No.260 dated 02.03.2021 for clarification/ compliance along with a factual report. However, till close of audit no clarification regarding the objection could be obtained. The local authority is requested to produce necessary compliance to next audit, till then, the expenditure of **Rs.126570/-** is held under objection.

14.14 - Production of documents relating to purchases :- (POM No.33/09.02.2021, Page No.95-96)

On scrutiny of the expenditures made during 2016-17 towards purchases of electronic items it was noticed that, an amount of Rs.1,19,350/- (=70350 + 49000) was booked expenditure in General cash book on 23.05.16 (page No.130) and 23.06.16 (page No.150). The rate quotation and comparative statement for the quoted rates were not available. From the supply orders of the Registrar, Khalikote University and purchase vouchers following information could be obtained.

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SI No.	Name of the Items	Name of the bidder	Supply order No	Particulars of items	Rate quoted	Invoice No/ Date of the purchase voucher
1	Laptop	Alfa Systech Solution (P) Ltd., Bhubaneswar	391/30.03.16	Dell Laptop, intel Core i-5, 1 TB HDD	49,000	252/30.03.16
		Supreme World, Berhampur	330 (A)/ 15.03.16	Laptop, intel Core i-5, 500 GB hard disc	44,000	
2	Xerox machine	Supreme World, Berhampur	330 (A)/ 15.03.16	Xerox machine, heavy duty, Cannon IR 2002N	60,000	
		RM Marketing, Berhampur	390/30.03.16	SHARP AR-6020D	70,350	855/31.03.16

M/s Supreme world, Berhampur being the lowest bidder for both Laptop and Xerox machine, supply order was issued to it vide letter No.330(A)/15.03.16. But, from the note sheet page No.21-22 it was found that, the supplier declined to supply the laptop of Dell make with price Rs.44,000/- and due to non-production of DGSD rate contract, the order for supply of Xerox machine was also cancelled. So, supply order was placed to the next lower bidders vide letter No.390/30.03.16 and 391/30.03.16. But, the official declination letter of M/s Supreme world, Berhampur was not available in the purchase file. The reason behind cancellation of the supply order to M/s Supreme world is not clear. Whether other bidders submitted the DGSD rate contract is not known. The differential rate between two brands of Xerox machines amounting to Rs.10,350/- is phenomenal. Similarly at what rate, M/s Supreme world was willing to supply the Dell laptop was not stated. The brand of laptop for which M/s Supreme World quoted its rate was not mentioned in the supply order. In all, transparency and proper procedure was not followed in the process of purchase of these items.

Owing to cancellation and replacement of supply order an amount of Rs.15,350/- (laptop-5000 + Xerox machine-Rs.10,350) was paid in excess for which the University sustained a loss. Thus, necessary compliance was sought to be produced along with the documents regarding these irregularities. In reply to the objection memo, the local authority stated that, the University was originally functioning in the campus of Khalikote autonomous College. These purchases were made at that time. The then cashier Sri Khalli Pradhan dealing with this matter was called to clarify it. But, Sri Pradhan expressed his inability to reveal information on the matter as he was not dealing with the store matters. However, the local authority is requested to produce proper compliance on this irregularity to the next audit. Till then, the amount of **Rs.15,350/-** is held under objection.

PARA: 15 AUDIT ON WORKS

15.1 - TRANSFER OF INFRASTRUCTURE DEVELOPMENT FUNDS AS DEPOSIT WORKS:-

During scrutiny of vouchers in Khalikote University cash book, it was revealed that a total sum of **Rs.10,05,00,000.00** was paid in following vouchers to EE, Berhampur (R & B) for executing different projects as noted against each. The payment was made as deposit work against estimated cost framed. Payment to Executing agency on the basis of estimate without bill and particulars of measurement, proper payment cannot be speculated. Hence the following procedure may be adopted prior to payment.

A copy of the estimate should be kept when according the written approval to the estimate and design necessary under Para-3.9.4 iii of OPWD code. The estimate should have fulfilled the following provisions.

1. The estimate should be submitted along with report specification and detailed statement of measurement quantities and rates of materials and number of special T & P and their cost with an abstract showing the total estimate cost of each item. (P.W.D code, Para-3.4.1)
2. Copies of S.R. together with analysis of rates and amendments should be furnished to audit. (Para-3.4.2)
3. On every estimate whether submitted to the Chief Engineer or Superintending Engineer for sanction or sanctioned by the Divisional Officer under the power delegated to him, a certificate should be recorded by the Divisional Officer as Certified that, he has personally visited the spot and prepared the estimate using the sanctioned Schedule of Rates and providing for the most economical and safe way of executing the works. (Para-3.4.10)

When a work is completed, a completion certificate together with completion plans etc. (or the results of experiments) forwarded by the Divisional Officer sent to obtain acknowledgement vide Para-3.9.5 of OPWD code, a copy thereof should be kept for record. Copies of the bill may also be ensured for establishing the genuineness of payments.

DETAILS OF PAYMENTS UNDER DEPOSIT WORK:

SI No.	Date of payment in General cash book	Amount (In Rs.)	Particulars
1	31.03.2016	3,00,00,000	Paid to Executive Engineer, Ganjam, R & B Division-I, Berhampur towards construction under Infrastructure Development Grant.
2	03.04.2017	5,00,00,000	
3	30.09.2017	2,05,00,000	
Total:		10,05,00,000	

The assets so created after completion of the projects should be entered in the Fixed Asset register of the University to have a glimpse of the assets of the University.

But, no such maintenance of the works accounts was found to have been done. So, the University authority is requested to ensure such procedures and report compliance to audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - P G Council Account:-

There are 06 P.G. teaching departments functioning in Khalikote University, Berhampur and the position of students who got admission during 2018-19 is as follows:-

SI No.	Name of the Department	Sanctioned strength	Admitted	Left in 1 st semester	Left afterwards	Total left	Remained up to 4 th semester
1	Bioscience and Bioinformatics	24	12	01	01	02	10
2	Economics and Management	24	04	01	00	01	03

3	Natural Resource Management and Geo-informatics	24	09	02	00	02	07
4	Travel Tourism and Hospitality Management	24	01	00	00	00	01
5	Library and information science	24	05	00	00	00	05
6	Mass Communication and Media Technology	24	05	02	00	02	03
Total:		144	36	06	01	07	29

P G Council Cash Book:-

The transactions relating to the PG Departments are maintained in the PG Council Cash Book which was opened on 01.08.2018.

Financial Position for 2018-19:-

SI No.	Particulars	Amount
1	Opening Balance as on 01.04.2018	-
2	Receipt during 2018-19	22,82,998.00
3	Total	22,82,998.00
4	Expenditure during 2018-19	4,88,623.80
5	Closing Balance as on 31.03.2019	17,94,374.20

Details of receipt and expenditure are furnished below:-

Receipts during 2018-19		
SI No.	Head of Account	Amount
1	Received from Jogeswar Panigrahi, PG Council Chairman	5,000
2	Application fee	1,05,000
3	Admission course fee	21,49,400
4	Bank Interest	23,012
5	Election nomination fee	70

6	Miscellaneous	516
	Total Receipt	22,82,998

Expenditures during 2018-19		
SI No.	Head of Account	Amount
1	Entrance examination	17,161
2	Transfer to COE account towards examination	22,500
3	Admission course fee refund	1,08,440
4	Sports account	3,900
5	Laboratory electrification	15,000
6	Laboratory apparatus	58,941
7	Induction	10,000
8	Seminar	10,000
9	Question set up and printing	13,350
10	Contingency	2,29,320
11	Bank commission	11.80
	Total Expenditure	4,88,623.80

Bank Position:-

Name of the Bank	Account No.	Balance as per Pass book as on 31.03.2019	Balance as per cash book as on 31.03.2019	Difference	Reason
Central Bank of India, Berhampur	3695144745	18,09,374.20	17,94,374.20	15,000.00	The difference is due to unencashed chq No.41635/30.03.19 which was encashed on 03.04.19

Advance Position:-

SI No.	Particulars	Amount
1	Advance outstanding as on 01.04.2018	-
2	Advance paid during 2018-19	45,000
3	Total Advance	45,000
4	Advance adjusted during 2018-19	10,000
5	Advance outstanding as on 31.03.2019	35,000

Details of advance paid and adjusted during 2018-19 are furnished below:-

Advance Payment during 2018-19				Advance Adjustment during 2018-19			
Date	To whom Paid	Amount	Purpose	Date	To whom Paid	Amount	Purpose
24.08.18	Mrutyunjaya Swain	10,000	Entrance Examination	12.12.18	Mrutyunjaya Swain	10,000	Entrance Examination
18.09.18	Manoranjan Mishra	10,000	Induction				
27.10.18	Iqbal Ahmed Bhat	10,000	Seminar				
30.03.19	Sunil Behera	15,000	Electrification of Laboratory				
	Total:	45,000				10,000	

Advance Outstanding as on 31.03.2019:-

The details of advance outstanding at end of the financial year 2018-19 are furnished below.

Date of payment	To whom Paid	Amount	Purpose of advance payment	Name of the advance sanctioning authority
18.09.18	Manoranjan Mishra, Associate Professor	10,000	Induction	Prof Amarendra Narayan Mishra, V.C.
27.10.18	Iqbal Ahmed Bhat, Assistant Professor	10,000	Seminar	Prof Amarendra Narayan Mishra, V.C.
30.03.19	Sunil Behera, Assistant Professor	15,000	Electrification of Laboratory	Prof Amarendra Narayan Mishra, V.C.
	Total:	35,000		

16.2 - Examination Account:-

The examination cash book is being maintained w.e.f. 27.02.2017. The advances paid to the Controller of Examination in General cash book are taken receipt in the Examination cash book and the actual expenses for conducting examinations are booked expenditure in this cash book. Subsequently the advances are adjusted in the General cash book. But, the expenses relating to conduct of examination prior to 27.02.2017, were directly booked in the General cash book. The year wise Financial Positions of the Examination cash book are furnished below:

Financial Position for 2016-17:

Receipt and Expenditure for 2016-17

Opening Balance as on 01.04.2016	-
Receipt during 2016-17	8,00,175
Total	8,00,175
Expenditure during 2016-17	7,18,249
Closing Balance as on 31.03.2017	81,926

Closing Balance details for 2016-17

Cash	-
Bank	81,926
Total:	81,926

Abstract of Receipt for 2016-17

SI No.	Particulars	Amount
1	Received from COF, K.U.	8,00,000
2	Bank Interest	175
	Total:	8,00,175

Abstract of Expenditure for 2016-17

1	Printing of answer books	7,18,220
2	Bank commission	29
	Total:	7,18,249

Bank position for 2016-17

Cash book	81,926
Pass book	81,926
(CBI-3596334487)	
Difference	-

Advance Position for 2016-17

---Nil---

Financial Position for 2017-18:

Receipt and Expenditure for 2017-18

Opening Balance as on 01.04.2017	81,926
Receipt during 2017-18	20,55,117
Total	21,37,043.00

Expenditure during 2017-18	19,18,474.30
Closing Balance as on 31.03.2018	2,18,568.70

Details of closing balance for 2017-18	
Cash	34.00
Bank	2,18,534.70
Total:	2,18,568.70

Abstract of Receipt for 2017-18		
SI No	Particulars	Amount
1	Received from CFO	20,50,000
2	Bank Interest	5,117
	Total:	20,55,117

Abstract of Expenditure for 2017-18		
SI No	Particulars	Amount
1	Printing of answer books	2,27,395.00
2	Bank commission	41.30
3	Remuneration to examiners	2,91,195.00
4	Remuneration for valuation	46,600.00
5	Postal expenses	3,929.00
6	Meeting expenses	1,145.00
7	Contingency (stationery etc.)	15,500.00
8	Conduct of e-Examination	4,93,678.00
9	Remuneration of question setters	9,420.00
10	Payment to DEO	70,325.00
11	Remuneration to board of study	66,267.00
12	Question paper setting	50,000.00
13	Miscellaneous expenses	6,42,979.00
	Total:	19,18,474.30

Bank position for 2017-18	
As per Cash book	2,18,534.70
As per Pass book	2,18,534.70
(CBI-3596334487)	
Difference	-

Advance Position for 2017-18

---Nil---

Financial Position for 2018-19:

Receipt and Expenditure for 2018-19	
Opening Balance as on 01.04.2018	2,18,568.70
Receipt during 2018-19	43,61,151.00
Total	45,79,719.70
Expenditure during 2018-19	23,92,023.90
Closing Balance as on 31.03.2019	21,87,695.80

Details of closing balance for 2018-19	
Cash	-
Bank	21,87,695.80
Total:	21,87,695.80

Abstract of Receipt for 2018-19		
SI No.	Particulars	Amount
1	Received from COF, K.U.	43,30,000
2	Received from Chairman PGC	22500
3	Bank Interest	8,651
	Total:	43,61,151

Abstract of Expenditure for 2018-19		
SI No.	Particulars	Amount
1	Evaluation of answer sheet	3,15,034.00
2	Remuneration to Examiners	1,00,000.00
3	Technical support	2,47,320.60
4	Remuneration to DEO	85,402.00
5	Printing of materials	6,51,031.00
6	Purchase of printer	12,900.00
7	Miscellaneous examination expenses	9,80,000.00
8	Bank Commission	336.30
	Total:	23,92,023.90

Bank position for 2018-19	
As per Cash book	21,87,695.80
As per Pass book	21,87,695.80

(CBI-3596334487)	
Difference	-

Advance Position for 2018-19
---Nil---

Head wise details of Closing balance as on 31.03.2019:-

After analyzing the Closing Balance of the cash book amounting to Rs.21,87,695.80 as on 31.03.2019 it is ascertained that, the head wise classification is as follows.

SI No.	Particulars	Amount
1	Examination fund received from General cash book as advance	
a	Out of previous fund of Rs.6,00,000 paid as advance in General cash book on 31.10.18 and taken receipt in Examination cash book on 06.11.18	29,766.40
b	Out of Rs.23,50,000 paid as advance in General cash book on 30.03.19 and taken receipt in Examination cash book on 25.03.19	21,21,891.00
2	Received from PG Council Cash book.	22,500.00
3	Bank Interest	13,538.40
	TOTAL:	21,87,695.80

Early adjustment of the advance paid in General cash book:

The above head wise analysis of the closing balance implies that, the funds paid as advance in General cash books have already been spent in Examination cash book but, the said advances have not been adjusted in the General cash book. The details of those advances are shown below.

Date of payment of advance in General cash book	Date of Receipt in Examination cash book	Name of the COE receiving the advance	Amount	Expenditure booked in Examination cash book	Outstanding Balance from the advance amount
30.04.18	07.05.18	K.H.Badtya	3,00,000.00	3,00,000.00	-
17.07.18	10.08.18	P.M.Nanda	3,50,000.00	3,50,000.00	-
06.08.18	10.08.18	P.M.Nanda	7,30,000.00	7,30,000.00	-
31.10.18	06.11.18	P.M.Nanda	6,00,000.00	5,70,233.60	29,766.40
30.03.19	25.03.19	P.M.Nanda	23,50,000.00	2,28,109.00	21,21,891.00
		Total:	43,30,000.00	21,78,342.60	21,51,657.40

Thus, out of Rs.43,30,000.00 received from General cash book, though Rs.21,78,342.60 has been made

expenditure in the Examination cash book, adjustment of advance has not been made in the General cash book. Hence, the local authority is advised to adjust the advance of **Rs.21,78,342.60** in the General cash book. The balance advance amount of Rs.21,51,657.40 may also be adjusted early in the General cash book after their utilization or refund of the unutilisation amount and making necessary entries in the Examination cash book.

16.3 - Sports Council Account:-

Sports Council Cash Book:-

After receipt of funds for conduct of sports events by the Secretary, Sports council, Khalikote University from the COF, the said funds are taken receipt in another cash book and the expenditures are booked in that cash book.

Financial Position for 2017-18:-

Financial position for 2017-18		
SI No.	Particulars	Amount
1	Opening balance of the Cash book as on 01.04.2017	-
2	Receipt during 2017-18	6,13,937.00
3	Total	6,13,937.00
4	Expenditure during 2017-18	5,76,521.00
5	Closing balance as on 31.03.2018	37,416.00

Details of Closing Balance as on 31.03.2018		
1	Cash-	-
2	Bank	37,416.00
	Total:	37,416.00

Abstract of Receipt and Expenditure during 2017-18						
SI No	Particulars	OB as on 01.04.2017	Receipt during 2017-18	Total	Expenditure during 2017-18	CB as on 31.03.2018
1	Funds received from the COF towards Organisation of Sports events.	-	6,12,000	6,12,000	5,76,521	35,479
2	Bank Interest/ Commission	-	1,937	1,937	-	1,937
	Total:	-	6,13,937	6,13,937	5,76,521	37,416

Bank Position for 2017-18	

1	Balance as per Cash Book as on 31.03.2018	37,416.00
2	Balance as per Bank Pass Book (CBI, Khalikote Autonomous Campus Branch A/C No.3606148723) as on 31.03.2018	37,416.00
	Difference:	-

Financial Position for 2017-18:-

The Sports Council Cash book has been written up to 31.05.2018. So, the financial position is furnished below basing on the cash book up to end of May 2018.

Financial position for 2018-19 (up to May 2018)		
SI No.	Particulars	Amount
1	Opening balance of the Cash book as on 01.04.2018	-
2	Receipt during 04/18 and 05/18.	330.00
3	Total	330.00
4	Expenditure during 04/18 and 05/18.	-
5	Closing balance as on 31.03.2018	330.00

Details of Closing Balance as on 31.05.2018		
1	Cash-	-
2	Bank	37,746.00
	Total:	37,746.00

Abstract of Receipt and Expenditure during 2018-19 (up to May 2018)						
SI No	Particulars	OB as on 01.04.2018	Receipt during 04/18 and 05/18.	Total	Expenditure during 04/18 and 05/18.	CB as on 31.05.2018
1	Funds received from the COF towards Organisation of Sports events.	35,479	-	35,479	-	35,479
2	Bank Interest/ Commission	1,937	330	2,267	-	2,267
	Total:	37,416	330	37,746	-	37,746

Bank Position for 2018-19 (up to May 2018)		

1	Balance as per Cash Book	37,746.00
2	Balance as per Bank Pass Book (CBI, Khalikote Autonomous Campus Branch A/C No.3606148723)	37,746.00
	Difference:	-

Advance Position for 2018-19 (up to May 2018)

-----Nil-----

The Position of receipt and expenditure during June 2018 and March 2019 as worked out from the Bank Pass Book (CBI, Khalikote Autonomous Campus Branch A/C No.3606148723) is furnished below:

Bank Pass Book position for 2018-19 (June 2018 to March 2019)

SI No.	Particulars	Amount
1	Opening balance of the Pass book as on 01.06.2018	37,746.00
2	Deposits during 06/18 and 03/19.	3,48,209.00
3	Total	3,85,955.00
4	Withdrawals during 06/18 and 03/19.	3,14,525.00
5	Closing balance of the Pass Book as on 31.03.2019	71,430.00

Date wise details of Deposits and drawals in Bank Pass Book during 06/18 to 03/2019

Deposit			Withdrawal		
Date	Particulars	Amount	Date	Particulars	Amount
31.08.18	Bank interest	333	12.11.18	Chq No.051192	80,000
09.11.18	From COF (Chq No.037812)	2,26,000	28.11.18	Chq No.051191	70,000
30.11.18	Bank interest	643	02.01.10	Chq No.051193	80,000
20.12.18	From COF (Chq No.037817)	1,20,000	20.02.10	Chq No.051194	30,000
28.02.19	Bank interest	1,233	28.02.10	Chq No.051198	24,700
			29.02.10	Chq No.051195	29,825
	Total Deposits:	3,48,209		Total Withdrawal:	3,14,525

The expenditures made out of the above withdrawal amount of Rs.3,14,525.00 could not be verified as the cash book was not updated. Hence, the local authority is required to make the Sports Council Cash Book for 2018-19 updated and produce it to next audit along with the paid vouchers and other relevant documents for verification. Till then, the withdrawal amount of **Rs.3,14,525.00** is held under objection.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - RUSA & SERB Grants:-

Para No.17.01:- Rashtriya Uchattar Sikhya Abhijan (RUSA) Scheme.

RUSA Grants were received for the first time during 2017-18 and a separate cash book and bank account are being maintained for this Scheme. The financial position, bank position, investment, grants position for 2017-18 and 2018-19 are all furnished in this audit report in the prescribed paragraphs (Para-4, 5, 07, 09 respectively) along with the positions of General cash book.

Para No.17.01.01:- Science and Engineering Research Board (SERB) Grants.

The grants from SERB were received during 2018-19 in General cash book. Then it was transferred to a separate cash book and bank pass book wherein the transactions are being made. The details of financial position of the SERB cash book are furnished below:

Receipt and Expenditure for 2018-19		
SI No.	Particulars	Amount
1	Opening balance as on 01.04.2018	-
2	Receipt during 2018-19	19,04,516
3	Total	19,04,516
4	Expenditure during 2018-19	7,15,999
5	Closing balance as on 31.03.2019	11,88,517

Details of Closing Balance as per cash book		
SI No.	Particulars	Amount
1	Cash	7,778
2	Bank (CBI A/C No.3725482387)	11,80,739
	Total Closing Balance	11,88,517

Bank Position for 2018-19		
1	As per cash book	11,80,739
2	As per Bank pass book (CBI A/C No.3725482387)	18,18,771
	Difference:	6,38,032

Reconciliation of bank position between cash book and pass book as on 31.03.2019			
1	Closing Balance as per cash book as on 31.03.2019		11,80,739
2	Add unencashed cheques from Bank as on 31.03.2019		6,38,032
	Chq No	Amount	Date of encashment

			from bank pass book	
	45028	2,33,640	31.05.19	
	45029	2,46,974	31.05.19	
	45030	89,103	16.09.19	
	45031	68,315	16.09.19	
	Total:	6,38,032		
3	Closing Balance as per Bank pass book as on 31.03.2019			18,18,771

Details of Receipt-Expenditure and Position of Grants received from SERB during 2018-19

Sl No.	Sanction Order No/Date	Particulars of the Grant	Opening Balance as on 01.04.2018	Grants received during 2018-19	Total	Grants spent during 2018-19	Closing Balance as on 31.03.2019
A	Dated 22.11.2018	Non-Recurring (Grants for creation of Capital Assets)					
1	(Rs.18,84,970/-)	Equipment (Thermal Cycler, Refrigerated Centrifuge, Gel Doc System)	-	9,97,530	9,97,530	4,80,614	5,16,916
		TOTAL:	-	9,97,530	9,97,530	4,80,614	5,16,916
B		Recurring Items (Grant-in-aid General)					
1		Recurring- I (Manpower)	-	8,87,440	8,96,986	-	6,61,601
		Recurring- II (Consumables, Travel, Contingencies)	-			1,76,885	
2		Recurring-III (Overhead Charges)	-			58,500	
3		Bank Interest (To be treated as further	-	9,546		-	

		instalment of Grant)					
		TOTAL:	-	8,96,986	8,96,986	2,35,385	6,61,601
		TOTAL of Grants=	-	18,94,516	18,94,516	7,15,999	11,78,517
C		Others					
1		Loan from PI- Prof Jogeswar Panigrahi.	-	10,000	10,000	-	10,000
		TOTAL:	-	10,000	10,000	-	10,000
		GRAND TOTAL:	-	19,04,516	19,04,516	7,15,999	11,88,517

PARA: 18 MISCELLANEOUS

18.1 - Expenditure incurred without receipt of grants from ICSSR:- (POM No.37, Page-105)

On checking of the payments made in General cash book during 2018-19 it was noticed that, an amount of Rs.1,26,500/- was paid as advance (Rs.75000/- on 25.01.19 and Rs.51,500/- on 28.03.19) to Ms Jyotsna Sahoo, HOD LIS Deptt. towards organization of workshop. Further scrutiny of the relevant file revealed that, an amount of Rs.1,50,000/- was sanctioned by ICSSR, New Delhi vide letter dated 31.12.2018 for organizing a National Seminar/ Conference on 'Protecting cultural heritage preventive conservation of Palm leaf manuscripts and paper documents'. The sanctioned amount was to be released in two installments, Rs.1,12,500/- in first installment and Rs.37,500/- in second installment. Accordingly, a cheque bearing No.412048 dated 31.12.18 drawn on Canara Bank, ICSSR Branch, New Delhi amounting to Rs.1,12,500/- towards first installment of the aforementioned purpose was enclosed with the letter dated 22.01.2019 from ICSSR, New Delhi. But, receipt/ credit of the said amount were not found in the cash book/ bank pass book. Subsequently the above advance of Rs.1,26,500/- was paid for holding of the seminar/ workshop.

The local authority was asked to show the receipt/ credit of the amount of Rs.1,12,500/- . In response to the objection memo the local authority stated that, the amount of Rs.1,12,500/- had been deposited in the CBI A/C No.3712959478 of the Registrar, Khalikote University. The amount had not been withdrawn. Statement of the Bank Account was enclosed.

However, the said amount has not yet been taken receipt in the General cash book and the balance of the bank account is not included in the closing balance of the cash book.

Hence, steps may be taken to reflect the amount in the receipt of the cash book, also incorporate the said bank account in the General cash book and compliance reported to audit. Till then, the amount of **Rs.1,26,500/-** is held under objection.

18.2 - Deposits/ receipts shown in cash book but not found credit in bank pass books: (POM No.13/12.01.21, Page No.55-56)

On checking of receipt side of General cash book for 2015-16 to 2018-19 w.r.t. bank pass books it was observed that, an amount of **Rs.59,20,910/-** as detailed below was shown to have been received in the cash book.

Date in cash book	Amount	Particulars/ Remarks
16.08.15	50,000	
18.08.15	1,480	
20.08.15	370	
24.08.15	740	
01.09.15	23,91,132	
03.09.15	16,71,076	
10.09.15	3,16,479	
14.09.15	1,70,412	
15.09.15	2,42,332	
16.09.15	5,81,540	
19.09.15	1,04,372	
17.03.16	15,000	
09.11.17	220	As against deposit of 6820, only 6600 (=6160 + 440) has been deposited in bank on 09.11.17 and 13.11.17. Balance Rs.220/-
20.11.17	5,500	
08.12.17	80,000	deposit of BD in bank as per cash book page20
31.12.17	69,428.05	deposit of BD in bank as per cash book page24
31.03.18	800	deposit of BD in bank as per cash book page 37
11.04.18	29,936	Deposit of BD in bank as per cash book page 40
30.04.18	1,49,393	wrongly taken receipt in cash book - earlier contra transaction of dated 13.10.17
07.01.19	2,200	
31.01.19	38,500	
Total:	59,20,910.05	

These amounts were stated to have been deposited in the **CBI, Berhampur A/C No.3463506847** and accordingly the bank position in cash book was enhanced. But, on checking of the deposits made in the bank pass book, no such deposit was found. Such discrepancy is highly irregular as the funds might have been misplaced and mis-utilized. Hence, the local authority was asked to show the above deposit of **Rs.59,20,910.05** in the relevant bank pass book. But, in reply to the objection memo the local authority stated that, letter No.235 dated 25.02.2021 had been issued to the Principal, Khalikote Autonomous College, Berhampur with a request to furnish necessary documents/ compliance.

Hence, the local authority is requested to furnish proper compliance in this connection to next audit, till then, the above receipts/deposits of **Rs.59,20,910.05** is held under objection.

18.3 - Cheques encashed from bank pass books not found in cash book: (POM No.13/12.01.21, Page No.56-57)

On checking of the withdrawals from bank pass books w.r.t. the expenditures booked in General cash book for 2015-16 to 2018-19 it was found that, an amount of **Rs.4,39,151/-** as detailed below was debited from the bank pass books. But, on verification no such expenditure was found to have been made in the cash book.

Name of the bank and A/C No.	Date in pass book	Amount	Particulars/ Remarks
AXIS BANK, Berhampur A/C No. 916020051633455	12.04.18	18,000	Chq No.331471 - Less exp. Shown in cash book (=20,000 – 2,000)
	25.05.18	30,000	Hire charge for 03/18 for chevrolet enjoy not shown exp.- Chq No.331481
	29.10.18	15,000	Biswajit Chhatoi- Chq No.331522
	20.11.18	40,064	Siddhant Nayak- Chq No.331534
	20.11.18	94,839	Siddhant Nayak- Chq No.331533
	30.11.18	26,025	CTS LV – Chq No.331546
	14.01.19	36,300	Central University, Jhadakhand- Chq No.331550
	Total		2,60,228
Name of the bank and A/C No.	Date in bank pass book	Amount	Particulars/ Remarks
CBI, Berhampur A/C No.3463506847	04.12.15	8,942	

	15.01.16	1,04,000	
	14.12.16	20,000	
	12.02.18	5,000	
	12.03.18	5,000	
	23.03.18	20,000	
	23.03.18	1,000	
	29.08.18	4,981	
	11.03.19	10,000	Chq No.037873 has been issued to HOD, BSBI. But, the same was not reflected in the cash book due to oversight.
	Total:	1,78,923.00	
	Grand Total:	4,39,151.00	

Such withdrawals from bank pass books are unauthorised and there is possibility of misappropriation of funds. Hence, details regarding those withdrawals amounting to **Rs.4,39,151.00** was asked to be furnished by the local authority. In reply to the objection memo the local authority stated that, the expenditures relate to the period when accounts were being maintained at Khalikote (Auto) college, Berhampur. The then dealing assistant was called for and he had furnished the compliances. Regarding other expenditures the Principal, Khalikote (Auto) College had been requested vide letter No.235/25.02.21 for necessary compliance.

The local authority needs to furnish proper compliance to next audit. However, from above table it was found that, some reference on payment of the amount of **Rs.2,44,203/-** (= 18000 + 30000 + 15000 + 40064 + 94839 + 36300 + 10000) is available. But, no reference was available for payment of balance amount of **Rs.1,94,948/-** (=26025 + 8942 + 104000 + 20000 + 5000 + 5000 + 20000 + 1000 + 4981).

Hence, the amount of **Rs.1,94,948/-** is considered unauthorized withdrawal from the bank pass books and is suggested for recovery from persons responsible. The amount of Rs.2,44,203/- may be booked expenditure in the cash book against genuine vouchers and produced to next audit for verification failing which it should also be recovered from persons responsible. Till then, the amount of **Rs.2,44,203/-** is held under objection.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Professor Panchanan Gouda, Ex Reader in Chemistry	Comptroller of Finance	Khalikote Autonomous College, Berhampur, Dist-Ganjam	81971
2	Minati Sahu, OFS-SB	Comptroller of Finance	Khalikote University, Berhampur, Dist-Ganjam	15503
3	Khali Chandra Pradhan, Cashier	Cashier	SBRG Womens College, Berhampur, Dist-Ganjam	97474

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

19.1 - Position of Govt. dues:-

The position of Govt. dues (Income tax & Profession tax) for the period from 2015-16 to 2018-19 is furnished below.

Position of Income Tax in respect of Khalikote University					
SI No.	Particulars	2015-16	2016-17	2017-18	2018-19
1	Opening Balance at the beginning of year	-	-	-	-
2	Collected during the year	63,081	3,08,635	3,39,195	16,40,200
3	Total	63,081	3,08,635	3,39,195	16,40,200
4	Deposited during the year	63,081	3,08,635	3,39,195	16,40,200
5	Closing balance at the end of the year	-	-	-	-
Position of Profession Tax in respect of Khalikote University					
SI No.	Particulars	2015-16	2016-17	2017-18	2018-19
1	Opening Balance at the beginning of year	-	-	-	-
2	Collected during the year	-	-	2,160	66,208
3	Total	-	-	2,160	66,208
4	Deposited during the year	-	-	2,160	66,208
5	Closing balance at the end of the year	-	-	-	-

19.2 - Position of Other collections due for deposits:-

The position of other collections made from employees of the University which are due for deposit in proper quarters is furnished below.

Position of GPF in respect of Khalikote University					
SI No.	Particulars	2015-16	2016-17	2017-18	2018-19
1	Opening Balance at the beginning of year	-	-	-	-
2	Collected during the year	-	-	48,000	6,34,000

3	Total	-	-	48,000	6,34,000
4	Deposited during the year	-	-	48,000	6,34,000
5	Closing balance at the end of the year	-	-	-	-

Position of NPS (Employee share) in respect of Khalikote University

SI No.	Particulars	2015-16	2016-17	2017-18	2018-19
1	Opening Balance at the beginning of year	-	-	-	-
2	Collected during the year	-	-	1,35,935	20,96,138
3	Total	-	-	1,35,935	20,96,138
4	Deposited during the year	-	-	1,35,935	4,90,426
5	Closing balance at the end of the year	-	-	-	16,05,712

Steps should be taken to deposit the balance NPS deduction amount of **Rs.16,05,712/-** and report compliance to next audit.

Position of GIS deposits and recoveries in respect of Khalikote University

SI No.	Particulars	2015-16	2016-17	2017-18	2018-19
1	Outstanding to be recovered at the beginning of year	-	-	-	-
2	Deposited during the year (30 teaching staff @Rs.12000/-)	-	-	-	3,60,000
3	Total	-	-	-	3,60,000
4	Recovery made during the year (31 teaching staff @1200/- seven installments)	-	-	-	2,60,400
5	Balance to be recovered at the end of the year	-	-	-	99,600

The teaching staffs have been paid salary up to February 2019 in which the 7th installments have been recovered. As against deposit for 30 employees, recoveries are being made from 31 employees. Recovery from Ms. Jyotsna Sahoo, Associate Professor is being done against the deposit made in her previous station.

20.1 - General Irregularities:-

Audit on the accounts of Khalikote University, Berhampur for the year 2015-16 to 2018-19 revealed the following lacunas which need rectification.

1. Owing to poor infrastructure and non availability of non-teaching staff, maintenance of accounts was very haphazard. There was no regular staff appointed to deal with the accounts for which audit had to face a lot of problems in verification of the accounts.
2. Cash books were not maintained regularly and the paid vouchers were not kept in voucher guard files. Maintenance of the cash book was very irregular and unclear. Lots of corrections and overwriting were also found. Cash book vouchers are not numbered serially.
3. No BD or Cheque receipt register were maintained to watch the inflow of University funds as well as the credit in different bank accounts.
4. Budgets were not prepared in time. This is highly irregular that expenditure is incurred without having a budget in the University.
5. No bank reconciliation has been done by the Local Authority on monthly basis. There is mismanagement in online credit of deposits. Heads of accounts of the receipts and expenditures were also not reflected in the cash book.
6. Half yearly physical verification of stock and store had not been done. Defects in maintaining of stock register as mentioned in Para No-6 should also be rectified.
7. Advances were paid without adjusting the previous outstanding advances against the same person. No sincere steps were taken to adjust those outstanding advances.
8. U.C. was not submitted regularly to proper quarters after the actual expenses.
9. Several important accounts and registers such as Annual abstract of receipt and expenditure registers, Grants Registers, Advance register in proper form, outstanding ledger of advances, outstanding register of deposits, D.C.B. registers of student fund, register of utilization of grants etc. have not been maintained/ produced to audit.

Hence much more efforts should be made by the local authority to bring a reform in the state of maintenance of accounts, records and registers of each and every individual section of the university to make it convenient and lucid so that a ready reference can be made on a particular subject/ account as and when required.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	4.1	0.00	6100.00	0.00	0.00	0.00	
2	5.1	0.00	920448.36	0.00	0.00	0.00	
3	6.1	0.00	2783227.00	0.00	0.00	0.00	
4	8.1	627500.00	627500.00	627500.00	0.00	0.00	
5	13.1	0.00	1800848.00	0.00	0.00	0.00	
6	14.2	0.00	7452016.00	0.00	0.00	0.00	
7	14.3	5400.00	5400.00	0.00	0.00	0.00	
8	14.4	546.00	546.00	0.00	0.00	0.00	
9	14.5	0.00	267521.00	0.00	0.00	0.00	

10	14.6	0.00	1835000.00	0.00	0.00	0.00	
11	14.7	0.00	90257.00	0.00	0.00	0.00	
12	14.8	0.00	659453.00	0.00	0.00	0.00	
13	14.9	0.00	2082355.00	0.00	0.00	0.00	
14	14.10	60963.00	60963.00	49500.00	0.00	0.00	
15	14.11	13710.00	13710.00	0.00	0.00	0.00	
16	14.12	0.00	137000.00	0.00	0.00	0.00	
17	14.13	0.00	126570.00	0.00	0.00	0.00	
18	14.14	0.00	15350.00	0.00	0.00	0.00	
19	16.3	0.00	314525.00	0.00	0.00	0.00	
20	18.1	0.00	126500.00	0.00	0.00	0.00	
21	18.2	0.00	5920910.00	0.00	0.00	0.00	
22	18.3	194948.00	439151.00	194948.00	0.00	0.00	
Total		903067.00	25685350.36	871948.00	0.00	0.00	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
Total					

Audit Certificate

Cetrified that the accounts of **Khalikote University** for the financial year **2017-2018 2015-2016 2016-2017 2018-2019** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .