

LOCAL FUND AUDIT, BALASORE, ODISHA

CATEGORY : University,General

Audit Report No : 385469/AR/2018-2019-BALASORE

PARA: 1 **TITLE SHEET**

1	Name of the Institution :	F.M. University,Vyasabihar
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	VICE CHANCELLORS – PRO. SIBA PRASAD ADHIKARY – 01.04.2017 TO 01.08.2017 PRO. MADHUMITA DAS – 02.08.2017 – 31.03.2018 REGISTRAR – SRI MANORANJAN NAYAK 01.04.20117-20.04.2017 SRI AMAR SINGH SOREN 21.04.2017- TILL DATE
	Name of the Local Authority at the time of Audit :	VICE CHANCELLORS – PRO. MADHUMITA DAS – 02.08.2017 – CONTINUING REGISTRAR – SRI AMAR SINGH SOREN - 21.04.2017 - CONTINUING
4	Duration of Audit :	01-05-2018 To 06-10-2018 (Mandays Consumed :- 101)
5	Name of the Auditors :	SANDEEP PAIRA - Lead Auditor(01-05-2018 to 06-10-2018) DASARATHA RAY MOHAPATRA - Lead Auditor(01-05-2018 to 06-10-2018)
6	Name of the Reviewing Officer :	DIBAKAR BARIK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	11-03-2019
8	Entry Conference Date :	02-05-2018
9	Exit Conference Date :	
10	Name of the District Audit Officer :	TRINATH NAYAK
11	Date of approval of report by District Audit Officer :	29-05-2019

PARA: 2 PHYSICAL VERIFICATION

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

Comments

Physical verification of cash in hands, Unused M.Rs, Gold medals, Affiliation Books, Migration Certificates and Postage Stamps has been conducted on 03.05.2018 before transaction. The details are furnished below.

SL NO	ITEMS	DATE OF PHYSICAL VERIFICATION BEFORE / AFTER TRANSACTION	PHYSICAL BALANCE	BALANCE AS PER CASH BOOK/ STOCK REGISTER	REFERENCE TO THE PAGE NO OF CASH BOOK/ STOCK REGISTER	DISCREPANCIES IF ANY
1	Cash in Hand	03-05-2018 Before transaction	0	0	0	-
2	Unused postage stamp(Main office)	03-05-2018 Before transaction	9887	9887	87	-
3	Unused postage stamp(exam section)	03-05-2018 Before transaction	18260	18260	63	-
4	Miscellaneous Receipt Books	03-05-2018 Before transaction	106	106	18	-
5	M.R(Library xerox)	03-05-2018 Before transaction	16	16		-
6	Local receipts(store)	03-05-2018 Before transaction	40	40	283	-
7	Migration certificate	03-05-2018 Before transaction	30	30	248	-
8	Affiliation books	03-05-2018 Before transaction	94	94	54	-
9	Gold medal(Normal)	03-05-2018 Before transaction	15	15	18	-
10	Gold medal(special)	03-05-2018 Before transaction	10	10	18	-

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register
1	Foundation Fund Register
2	Endowment Register
3	Allotment Register
4	Stamp Account Register
5	Log Book of Vehicles
6	Utilisation Certificate files
7	Treasury Book of Drawal
8	Bill Register
9	Pay Bill Register
10	Advance Ledger
11	Consumable Stock Register
12	Non-Consumable Stock Register
13	Bank Pass Books
14	GPF Register
15	Grand-in-Aid Register
16	Salary and Allowances Payable Register
17	Sundry Creditors Register
18	TDR Register/Investment Register
19	Counterfoils of issued Cheques
20	BD/CHEQUE Receipt Register
21	College dues Register
22	Bank Loan Register
23	Festival Advance Register
24	House Building Loan Register
25	Advance Register
26	INCOME & EXPENDITURE ACCOUNT for the year end
27	RECEIPT & PAYMENT ACCOUNT for the year end
28	Money Receipt Books
29	Payment vouchers/Receipt Vouchers
30	Register of Cheques Issued
31	Bank Books
32	Cash Books

B : List of Records/Registers not Maintained

Sino	List Records/Register
1	Register of Nomination for GPF/CPF

C : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Alphabetical Sheet
2	SD/EMD Register
3	Service Books
4	Loan Ledger
5	Demand-Collection-Balance Register of fees recoverable from students/colleges
6	Trial Balance
7	Works Register
8	Materials with Contractors
9	Sundry Debtors
10	Deposits with various Authorities
11	Advances from Parties/Contractors/suppliers/employees
12	Salary Control Register
13	Earnest Money Deposit Register
14	Retention Money Register
15	Security deposit Register
16	General Ledger
17	T.A. Control Register
18	T.A. Advance Register
19	Pay Advance Register
20	Vehicle Advance Register
21	BALANCE SHEET at the end of the year

22	Journal/Contra Vouchers
23	Fixed Assets Register
24	Journal Register
D : List of Records/Registers not Required	
Sino	List Records/Register
1	CPF Register

Comments

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

1. Register of utilization of grant.
2. Outstanding register of advances (year wise)
3. Rent register of Staff Quarters.
4. Rent register of Uco./S.B.I. Bank.
5. D.C.B.Register of house rent (License fees) & Electric charges of Uco./S.B.I. Bank.
- 6 .Works Register
7. D.C.B. Register of Exam.fees
- 8.As per actual/headwise receipt and expenditure position which was provided in budget.

PARA: 4 FINANCIAL POSITION

F.M. University, Vyasabihar - 2017-2018

Sno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	General Fund- I	01-04-2017	2191290 6.51	93654045. 00	11556695 1.51	95302689. 68	31-03-2018	2026426 1.83	31-03-2018	2026426 2.00	-0.17	
2	General Fund- II	01-04-2017	1921378 0.00	61479899. 00	80693679. 00	23070969. 00	31-03-2018	5762271 0.00	31-03-2018	5762271 0.00	0.00	
3	Development Fund - I	01-04-2017	2572227 2.92	778376.00	26500648. 92	0.00	31-03-2018	2650064 8.92	31-03-2018	2650064 8.92	0.00	
4	Development Fund - II	01-04-2017	3670951. 00	25957416. 00	29628367. 00	25364189. 00	31-03-2018	4264178. 00	31-03-2018	4264178. 00	0.00	
5	Examination Fund	01-04-2017	1208537 52.00	87282905. 00	20813665 7.00	15112526 7.40	31-03-2018	5701138 9.60	31-03-2018	5697722 4.60	34165.00	
6	P.G. Regular Fund	01-04-2017	4709855 6.50	18348998. 00	65447554. 50	28500801. 78	31-03-2018	3694675 2.72	31-03-2018	3694675 2.72	0.00	
7	Self Financing Fund	01-04-2017	3727876 2.00	20723122. 00	58001884. 00	29487438. 80	31-03-2018	2851444 5.20	31-03-2018	2851444 5.20	0.00	
8	DDCE Fund	01-04-2017	8359710 9.75	26030696. 00	10962780 5.75	81456097. 80	31-03-2018	2817170 7.95	31-03-2018	2817170 7.95	0.00	
9	Non Collegiate Programme	01-04-2017	0.00	5386953.0 0	5386953.0 0	61490.00	31-03-2018	5325463. 00	31-03-2018	5325463. 00	0.00	
10	Sports Fund	01-04-2017	4336642. 00	1603649.0 0	5940291.0 0	340000.00	31-03-2018	5600291. 00	31-03-2018	5600291. 00	0.00	
11	RUSA Fund	01-04-2017	4233097 2.67	3419676.0 0	45750648. 67	21563787. 00	31-03-2018	2418686 1.67	31-03-2018	2418686 1.67	0.00	
12	Foundation Fund	01-04-2017	1535918 10.00	25646029 1.00	41005210 1.00	0.00	31-03-2018	4100521 01.00	31-03-2018	4100521 01.00	0.00	
13	Endowment Fund	01-04-2017	2236659. 26	716133.00	2952792.2 6	0.00	31-03-2018	2952792. 26	31-03-2018	2952792. 26	0.00	
14	PENSION FUND	01-04-2017	5442875. 00	13361092. 00	18803967. 00	3810478.0 0	31-03-2018	1499348 9.00	31-03-2018	1499348 9.00	0.00	
15	GIS FUND	01-04-2017	1694531. 00	372198.00	2066729.0 0	7500.00	31-03-2018	2059229. 00	31-03-2018	2059229. 00	0.00	
16	WELFARE FUND	01-04-2017	141042.0 0	18859.00	159901.00	0.00	31-03-2018	159901.0 0	31-03-2018	159901.0 0	0.00	
17	GPF FUND	01-04-2017	3659413 2.90	8108614.0 0	44702746. 90	2464525.5 0	31-03-2018	4223822 1.40	31-03-2018	4223822 1.40	0.00	
18	NSS-REGULAR	01-04-2017	1754377. 00	341217.00	2095594.0 0	259396.00	31-03-2018	1836198. 00	31-03-2018	1836198. 00	0.00	
19	NSS- SPECIAL	01-04-2017	303085.0 0	11438.00	314523.00	120250.00	31-03-2018	194273.0 0	31-03-2018	194273.0 0	0.00	
20	NSS-REGULAR - CENTRAL	01-04-2017	586400.0 0	319686.00	906086.00	732210.80	31-03-2018	173875.2 0	31-03-2018	173875.2 0	0.00	
21	NSS- SPECIAL CENTRAL	01-04-2017	425768.0 0	312257.00	738025.00	499500.00	31-03-2018	238525.0 0	31-03-2018	238525.0 0	0.00	
22	L C ACCOUNT	01-04-2017	62.75	219248.00	219310.75	215884.00	31-03-2018	3426.75	31-03-2018	3426.75	0.00	
23	BIO-TECHNOLOGY	01-04-2017	7154.80	277.00	7431.80	0.00	31-03-2018	7431.80	31-03-2018	7431.80	0.00	
24	IQAC	01-04-2017	466753.0 0	17385.00	484138.00	0.00	31-03-2018	484138.0 0	31-03-2018	484138.0 0	0.00	
	GRAND TOTAL		6092603 56.06	62492443 0.00	12341847 86.06	46438247 4.76		7698023 11.30		7697681 46.47	34164.83	

Comments

Reasons of differences:-

1. The difference of Rs34165.00 in Examination cashbook has been dealt in Para-5 of the previous and last Audit report prior to 01.04.09
2. The difference of Re 0.17 in General Fund-I vide Page-33 on 13.12.13

Details of closing balance as on 31.03.2018 of different cash book as follows –

SL	PARTICULARS	CLOSING BALANCE				TOTAL
		CASH	BANK	FFD	FDR	
1	General Fund- I	-	(50,83,881.00)	2,53,48,143.00		2,02,64,262.00
2	General Fund- II	-	1,52,11,476.00	2,51,62,284.00	1,72,48,950.00	5,76,22,710.00
3	Development Fund - I	-	17,87,406.92		2,47,13,242.00	2,65,00,648.92
4	Development Fund - II	-	24,77,146.00			42,64,178.00
5	Examination Fund	-	(33,84,494.36)	4,39,21,233.00	1,64,40,486.00	5,69,77,224.64
6	P.G. Regular Fund	-	4,90,263.72	78,07,723.00	2,86,48,766.00	3,69,46,752.72
7	Self Financing Fund	-	6,28,615.20	1,09,87,971.00	1,68,97,859.00	2,85,14,445.20
8	DDCE Fund	-	2,81,71,707.95			2,81,71,707.95
9	Non Collegiate Programme	-	53,25,463.00			53,25,463.00
10	Sports Fund	-	50,76,336.00		5,23,955.00	56,00,291.00
11	RUSA Fund	-	24,387.67	2,41,62,474.00		2,41,86,861.67
12	Foundation Fund	-	34,068.00		41,00,18,033.00	41,00,52,101.00
13	Endowment Fund	-	1,29,881.26		28,22,911.00	29,52,792.26
14	PENSION FUND	-	1,04,28,342.00	45,65,147.00		1,49,93,489.00
15	GIS FUND	-	20,258.00	-	20,38,971.00	20,59,229.00
16	WELFARE FUND	-	1,41,042.00			1,59,901.00
17	GPF FUND	-	94,45,010.40	2,05,99,441.00	1,21,93,770.00	4,22,38,221.40
18	NSS- REGULAR	-	14,17,242.00		4,18,956.00	18,36,198.00
19	NSS- SPECIAL	-	1,94,273.00			1,94,273.00
20	NSS- REGULAR - CENTRAL	-	1,73,875.20			1,73,875.20
21	NSS- SPECIAL CENTRAL	-	2,38,525.00			2,38,525.00
22	L C ACCOUNT	-				3,426.75
23	IQAC	-	4,66,753.00			4,84,138.00
24	BIO-TECHNOLOGY	-	7,154.80			7,431.80
	TOTAL	-	7,34,20,851.76	16,25,54,416.00	53,19,65,899.00	76,97,68,146.51

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

F.M. University, Vyasabihar - 2017-2018

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	STATE BANK OF INDIA, SME BRANCH , BALASORE	31060290493	01-04-2017	3426.75	31-03-2018	3426.75	0.00	LC ACCOUNT
2	UCO BANK,NUAPADHI	12910100006105	01-04-2017	25086.00	31-03-2018	-5083881.00	5108967.00	General Fund- I
3	UCO BANK,NUAPADHI	12910100175611	01-04-2017	5978762.34	31-03-2018	-3384494.36	9363256.70	Examination Fund
4	UCO BANK,NUAPADHI	12910110018514	01-04-2017	32708105.00	31-03-2018	15211476.00	17496629.00	General Fund- II
5	UCO BANK,NUAPADHI	24150110009147	01-04-2017	1750297.00	31-03-2018	1750297.00	0.00	Development Fund - I
6	SBI MAIN BRANCH, BALASORE	11157514608	01-04-2017	37109.92	31-03-2018	37109.92	0.00	Development Fund - I
7	UCO BANK,NUAPADHI	24150110016312	01-04-2017	4112865.00	31-03-2018	4264178.00	-151313.00	Development Fund - II
8	UCO BANK,NUAPADHI	24150110036273	01-04-2017	5325063.00	31-03-2018	5325463.00	-400.00	Non Collegiate Programme
9	UCO BANK,NUAPADHI	12910100006753	01-04-2017	5076336.00	31-03-2018	5076336.00	0.00	Sports Fund
10	UCO BANK, NUAPADHI	12910100006076	01-04-2017	1003418.20	31-03-2018	628615.20	374803.00	Self Financing Fund
11	UCO BANK, NUAPADHI	12910100175826	01-04-2017	1004470.72	31-03-2018	490263.72	514207.00	P.G. Regular Fund
12	UCO BANK, NUAPADHI	24150110005668	01-04-2017	10428342.00	31-03-2018	10428342.00	0.00	Pension Fund
13	UCO BANK, NUAPADHI	24150110006559	01-04-2017	159901.00	31-03-2018	159901.00	0.00	Welfare Fund
14	UCO BANK, NUAPADHI	12910100006780	01-04-2017	26553430.45	31-03-2018	28171707.95	-1618277.50	DDCE Fund
15	UCO BANK, NUAPADHI	24150110009697	01-04-2017	20258.00	31-03-2018	20258.00	0.00	GIS Fund
16	UCO BANK, NUAPADHI	12910110019139	01-04-2017	9340632.00	31-03-2018	9340632.00	0.00	GPF Fund
17	UCO BANK, NUAPADHI	12910100004933	01-04-2017	1426736.00	31-03-2018	1417242.00	9494.00	NSS- REGULAR
18	UCO BANK, NUAPADHI	12910100004932	01-04-2017	194273.00	31-03-2018	194273.00	0.00	NSS- SPECIAL
19	UCO BANK, NUAPADHI	24150110033746	01-04-2017	275875.20	31-03-2018	173875.20	102000.00	NSS- REGULAR - CENTRAL
20	UCO BANK,NUAPADHI	24150110033791	01-04-2017	238525.00	31-03-2018	238525.00	0.00	NSS- SPECIAL CENTRAL
21	INDIAN OVERSEAS BANK	83201000006173	01-04-2017	3484.90	31-03-2018	3484.90	0.00	BIO-TECHNOLOGY
22	SBI MAIN BRANCH, BALASORE	30183745973	01-04-2017	24689.00	31-03-2018	24689.00	0.00	GPF Account
23	IOB, Balasore	6116	01-04-2017	79689.40	31-03-2018	79689.40	0.00	GPF Account
24	INDIAN OVERSEAS BANK	83201000007316	01-04-2017	3828.90	31-03-2018	3828.90	0.00	BIO-TECHNOLOGY
25	STATE BANK OF INDIA, JANUGANJ	31186005541	01-04-2017	484138.00	31-03-2018	484138.00	0.00	IQAC
26	UCO BANK,	241501100101	01-04-2017	34068.00	31-03-2018	34068.00	0.00	Foundation Fund

	NUAPADHI	43						
27	UCO BANK, NUAPADHI	129101000066 00	01-04-2017	129881.26	31-03-2018	129881.26	0.00	Endowment Fund
28	UCO BANK, NUAPADHI	241501100229 24	01-04-2017	25043.67	31-03-2018	24387.67	656.00	RUSA
	GRAND TOTAL			106447735.71		75247713.51	31200022.20	

Reconciliation

During the course of audit it was revealed that the total bank balance as per all cash books of University cash book Rs.75247713.51 and the actual bank balance as per all pass books as on 31.03.2018 was Rs.106447735.71 So there was a difference of RS. 31200022.20 between closing bank balance as per cash books and bank pass books as on 31.03.2018 . 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 and subsequent instructions of Govt.from time to time no initiative has been taken by the local authority to reconcile the huge difference between the cash book and bank pass book.

However the reconciliation of difference between the cash book and bank pass book as work out by audit is furnished below -

1. RUSA Fund - UCO BANK, NUAPADHI – 24150110022924

Balance as per Cash Book - Rs. 24387.67

Add interest credited in Pass Book

not taken in Cash book

30.03.2018 Rs. 354.00

30.03.2018 Rs. 302.00

Balance as per Pass Book - Rs. 25043.67

2. P.G. Regular Fund - UCO BANK, NUAPADHI – 12910100175826

Balance as per Cash Book - Rs. 490263.72

Add - Cheque issued But debited after

31.03.2018 from PassBook

Ch no- 251249/27.1.18 Rs. 2000.00

Ch no- 251250/27.1.18 Rs. 1000.00

Ch no- 251251/27.1.18 Rs. 1000.00

Ch no- 251252/27.1.18 Rs. 1000.00

Ch no- 251265/30.3.18 Rs. 93824.00

Ch no- 251266/31.3.18 Rs.151605.00

Ch no- 251267/31.3.18 Rs. 36940.00

Ch no- 251268/31.3.18 Rs. 146388.00

Discrepancy as per previous audit Rs. 80450.00

Balance as per Pass Book - Rs. 1004470.72

3. Self Financing Fund - UCO BANK, NUAPADHI -12910100006076

Balance as per Cash Book - Rs. 628615.20

Add interest credited in Pass Book

not taken in Cash book

31.03.2018 Rs. 562.00

Discrepancy as per previous audit Rs. 374241.00

Balance as per Pass Book - Rs. 1003418.20

4. NSS- REGULAR - UCO BANK, NUAPADHI – 12910100004933

Balance as per Cash Book - Rs. 1417242.00

Add - Cheque issued But debited after

31.03.2018 from PassBook

Ch no- 534333/30.03.2018 Rs. 2400.00

Ch no- 223406/30.03.2018 Rs. 2400.00

Ch no- 223448/31.03.2018 Rs. 4694.00

Balance as per Pass Book - Rs. 1426736.00

5. Non Collegiate Programme - UCO BANK, NUAPADHI – 24150110036273

Balance as per Cash Book - Rs. 5325463.00

Add- less shown in receipt

On dated 28.08.2017 Rs. 50.00

Deduct – Excess shown in receipt

On dated 09.10.2017 Rs. 450.00

Balance as per Pass Book - Rs. 5325063.00

6. NSS- REGULAR –CENTRAL- UCO BANK, NUAPADHI – 24150110033746

Balance as per Cash Book - Rs. 173875.20

Add - Cheque issued But debited after

31.03.2018 from PassBook

Ch no- 224359/19.03.2018 Rs. 50400.00

Ch no- 224381/31.03.2018 Rs. 51600.00

Balance as per Pass Book - Rs. 275875.2

7. General Fund- I - UCO BANK, NUAPADHI – 12910100006105

Balance as per Cash Book - Rs. -5083881.00

Add- unreconciled amount as

On 31.03.2017 Rs. 34621.00

- Cheque issued But debited after

31.03.2018 from PassBook

Ch no- 253019/30.03.2018 Rs. 3978781.00

Ch no- 253021/30.03.2018 Rs. 657912.00

Ch no- 253023/30.03.2018 Rs. 437653.00

Balance as per Pass Book - Rs. 25086.00

8. General Fund- II - UCO BANK, NUAPADHI – 12910110018514

Balance as per Cash Book - Rs. 15211476.00

Add- Cheque issued But debited after

31.03.2018 from PassBook

Ch no- 223795/16.03.2018 Rs. 6000.00

Ch no- 223755/20.03.2018 Rs. 9000000.00

Ch no- 223801/29.03.2018 Rs. 6664934.00

Ch no- 223802/29.03.2018 Rs. 12688004.00

Ch no- 223805/31.03.2018 Rs. 14000.00

Ch no- 223806/31.03.2018 Rs. 4990.00

Ch no- 223807/31.03.2018 Rs. 3780.00

Ch no- 223808/31.03.2018 Rs. 23613.00

Ch no- 223809/31.03.2018 Rs. 66445.00

Ch no- 223810/31.03.2018 Rs. 27141.00

Ch no- 223811/31.03.2018 Rs. 11892.00

Ch no- 223812/31.03.2018 Rs. 84378.00

Ch no- 223813/31.03.2018 Rs. 61050.00

Ch no- 223814/31.03.2018 Rs. 148728.00

Ch no- 223815/31.03.2018 Rs. 2080.00

Ch no- 223816/31.03.2018 Rs. 13300.00

Ch no- 223817/31.03.2018 Rs. 37170.00

Ch no- 223818/31.03.2018 Rs. 49360.00

Ch no- 223819/31.03.2018 Rs. 8968.00

Balance as per Pass Book - Rs. 32708105.00

9. Development Fund –II – UCO, BANK,NUAPADHI- 24150110016312

BANK BALANCE AS PER CASH BOOK BALANCE 42,64,178.00

Cheque No/Date issued before 31.03.2017

But encased after 01.04.2018

221599/ 28-03-2017	-500.00
221598/ 28-03-2017	-500.00
221593/ 21-03-2017	-4416.00
221512/ 13-02-2017	-104482.00
221592/ 21-03-2017	-3960.00
221601/ 30-03-2017	-6000.00
221530/ 29-03-2017	-1800.00
221583/ 14-03-2017	-46400.00

Receipt for the year 2016-17 taken in Cash Book

on dated 29.05.2017 -86375.00

Receipt for the year 2016-17 (09.06.2016) towards

induction Training programme from stateGovt take

in Cash Book on dated 19.08.2017 -1000000.00

Received in Pass Book but not taken into Cash Book

07.10.2017 10000.00

31.03.2018 100.00

Cheque issued but withdrawn from

Pass Book after 31.03.2018

254020/ 23-02-2018	55000.00
254040/ 13-03-2018	6000.00
254058/ 31-03-2018	2911.00
254059/ 31-03-2018	2520.00
254060/ 31-03-2018	113300.00

Difference as on 31.03.2017

(4584240.00 - 3670951.00)	913289.00
BANK BALANCE AS PER PASS BOOK BALANCE	41,12,865.00

10. DDCE – UCO, BANK,NUAPADHI- 12910100006780

BANK BALANCE AS PER CASH BOOK BALANCE	28171707.95
BANK BALANCE AS PER PASS BOOK BALANCE	26553430.45

Difference of Rs. -1618277.50 may be reconciled and compliance reported to audit.

11. EXAM FUND – UCO, BANK,NUAPADHI- 12910100175611

BANK BALANCE AS PER CASH BOOK BALANCE	5978762.34
BANK BALANCE AS PER PASS BOOK BALANCE	-3384494.36

Difference of Rs. 9363256.70 may be reconciled and compliance reported to audit.

PARA: 6 STOCK POSITION

F.M. University, Vyasabihar - 2017-2018

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	1. Donation Books	5019	0	0	5019.00	5019	
2	2. P.G.R-State Govt. Books	20657	7480	0	28137.00	28137	
3	3. U.G.C Books	11670	0	0	11670.00	11670	
4	4. Journal	218	0	0	218.00	218	

Comments

PARA: 7 INVESTMENT

F.M. University, Vyasabihar - 2017-2018

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2017	24242660.00	11529418.00	12713242.00	12000000.00	31-03-2018	24713242.00	31-03-2018	24713242.00	0.00	FDR
2	01-04-2017	71520577.00	71520577.00	0.00	0.00	31-03-2018	0.00	31-03-2018	0.00	0.00	FDR
3	01-04-2017	1461053.00	0.00	1461053.00	460000.00	31-03-2018	1921053.00	31-03-2018	1921053.00	0.00	FDR
4	01-04-2017	523955.00	0.00	523955.00	0.00	31-03-2018	523955.00	31-03-2018	523955.00	0.00	FDR
5	01-04-2017	384484.00	0.00	384484.00	0.00	31-03-2018	384484.00	31-03-2018	384484.00	0.00	FDR
6	01-04-2017	15693540.00	0.00	15693540.00	0.00	31-03-2018	15693540.00	31-03-2018	15693540.00	0.00	FDR
7	01-04-2017	11614657.00	11263050.00	351607.00	11800000.00	31-03-2018	12151607.00	31-03-2018	12151607.00	0.00	FDR
8	01-04-2017	45340706.00	23745074.00	21595632.00	5000000.00	31-03-2018	26595632.00	31-03-2018	26595632.00	0.00	FDR
9	01-04-2017	34542890.00	23745074.00	10797816.00	5000000.00	31-03-2018	15797816.00	31-03-2018	15797816.00	0.00	FDR
10	01-04-2017	153574653.00	21872537.00	131702116.00	252680000.00	31-03-2018	384382116.00	31-03-2018	384382116.00	0.00	FDR
11	01-04-2017	2172116.00	0.00	2172116.00	400000.00	31-03-2018	2572116.00	31-03-2018	2572116.00	0.00	FDR
12	01-04-2017	96840791.00	96840791.00	0.00	13118095.00	31-03-2018	13118095.00	31-03-2018	13118095.00	0.00	FDR
13	01-04-2017	21919553.00	21919553.00	0.00	25348143.00	31-03-2018	25348143.00	31-03-2018	25348143.00	0.00	FFD
14	01-04-2017	3340000.00	0.00	3340000.00	21822284.00	31-03-2018	25162284.00	31-03-2018	25162284.00	0.00	FFD
15	01-04-2017	0.00	0.00	0.00	43921233.00	31-03-2018	43921233.00	31-03-2018	43921233.00	0.00	FFD
16	01-04-2017	0.00	0.00	0.00	10987971.00	31-03-2018	10987971.00	31-03-2018	10987971.00	0.00	FFD
17	01-04-2017	0.00	0.00	0.00	10987971.00	31-03-2018	10987971.00	31-03-2018	10987971.00	0.00	FFD
18	01-04-2017	41747000.00	41747000.00	0.00	24162474.00	31-03-2018	24162474.00	31-03-2018	24162474.00	0.00	FFD
19	01-04-2017	0.00	0.00	0.00	4565147.00	31-03-2018	4565147.00	31-03-2018	4565147.00	0.00	FFD
20	01-04-2017	24862275.00	24862275.00	0.00	20599441.00	31-03-2018	20599441.00	31-03-2018	20599441.00	0.00	FFD
GRAND TOTAL		549780910.00	349045349.00	200735561.00	462852759.00		663588320.00		663588320.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

The details of position of FDR as on 31.03.2018 is furnished below –

NAME OF THE CASH BOOK	BANK NAME	FDR NO	DATE OF INVESTMENT	AMOUNT OF INVESTMENT AS ON 01.04.2017	AMOUNT OF INVESTMENT MADE DURING 2017-18	TOTAL	AMOUNT OF INVESTMENT ENCASHED DURING	AMOUNT OF INVESTMENT AS ON 31.03.2018	AMOUNT OF INTEREST CREDITED IN CASH	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	AMOUNT OF INVESTMENT INCLUDING INTEREST
-----------------------	-----------	--------	--------------------	---------------------------------------	--	-------	--------------------------------------	---------------------------------------	-------------------------------------	------------------	------------------	----------------	-----------------------	---

													2017-18		BOOK DURING 2017-18				T AS ON 31.03.2018	
DEVELOPMENT FUND-I	UCO,Nuapadhi	24150310014301	03.05.2017		60,00,000.00	60,00,000.00	-	60,00,000.00	-	6.75%	03.05.2018	64,15,367.00	DEVELOPMENT FUND-I	60,00,000.00						
DEVELOPMENT FUND-I	UCO,Nuapadhi	24150310014295	03.05.2017		60,00,000.00	60,00,000.00	-	60,00,000.00	-	6.75%	03.05.2018	64,15,367.00	DEVELOPMENT FUND-I	60,00,000.00						
DEVELOPMENT FUND-I	UCO,Nuapadhi	12910310020012	15.12.2016	6,926.00	-	6,926.00	-	6,926.00	-	6.90%	15.12.2018	7,942.00	DEVELOPMENT FUND-I	6,926.00						
DEVELOPMENT FUND-I	UCO,Nuapadhi	12910310020005	16.07.2016	51,39,264.00	-	51,39,264.00	-	51,39,264.00	-	7.50%	16-07-2018	59,13,091.00	DEVELOPMENT FUND-I	51,39,264.00						
DEVELOPMENT FUND-I	UCO,Nuapadhi	12450310005996	14.05.2016	75,67,052.00	-	75,67,052.00	-	75,67,052.00	-	7.50%	14-05-2018	87,15,002.00	DEVELOPMENT FUND-I	75,67,052.00						
DEVELOPMENT FUND-I	SBI,BALASORE	30623337489	14.03.2017	1,15,29,418.00	-	1,15,29,418.00	1,15,29,418.00	-												
TOTAL					2,42,42,660.00	1,20,00,000.00	3,62,42,618.00	1,15,29,418.00	2,47,13,242.00	-		2,74,66,769.00		2,47,13,242.00						
NAME OF THE CASH BOOK	BANK NAME	FDR NO	DATE OF INVESTMENT	AMOUNT OF INVESTMENT AS ON 01.04.2017	AMOUNT OF INVESTMENT MADE DURING 2017-18	TOTAL	AMOUNT OF INVESTMENT ENCASHED DURING 2017-18	AMOUNT OF INVESTMENT AS ON 31.03.2018	AMOUNT OF INTEREST CREDITED IN CASH BOOK DURING 2017-18	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	AMOUNT OF INVESTMENT INCLUDING INTEREST AS ON 31.03.2018						
DDCE FUND	UCO,Nuapadhi	24150310005897	13.11.2016	1,21,57,892.00		1,21,57,892.00	1,21,57,892.00	-	-	7.00%	13.05.2017	1,21,57,892.00	DEVELOPMENT FUND-I	-						
DDCE FUND	UCO,Nuapadhi	24150310005880	13.05.2016	1,18,72,537.00		1,18,72,537.00	1,18,72,537.00	-	8,53,149.00	7.00%	13.05.2017	1,27,25,686.00	DEVELOPMENT FUND-I	-						
DDCE FUND	UCO,Nuapadhi	24150310005873	13.05.2016	1,18,72,537.00		1,18,72,537.00	1,18,72,537.00	-	8,53,149.00	7.00%	13.05.2017	1,27,25,686.00	DEVELOPMENT FUND-I	-						
DDCE FUND	UCO,Nuapadhi	24150310005842	13.05.2016	1,18,72,537.00		1,18,72,537.00	1,18,72,537.00	-	8,53,149.00	7.00%	13.05.2017	1,27,25,686.00	DEVELOPMENT FUND-I	-						
DDCE FUND	UCO,Nuapadhi	24150310005866	13.05.2016	1,18,72,537.00		1,18,72,537.00	1,18,72,537.00	-	8,53,149.00	7.00%	13.05.2017	1,27,25,686.00	DEVELOPMENT FUND-I	-						
DDCE FUND	SBI,BALASORE	241503100005859	13.05.2016	1,18,72,537.00	-	1,18,72,537.00	1,18,72,537.00	-	8,53,149.00	7.00%	13.05.2017	1,27,25,686.00		-						
TOTAL					7,15,20,577.00	-	7,15,20,577.00	7,15,20,577.00	-	42,65,745.00		6,30,60,636.00		-						
NAME OF THE CASH BOOK	BANK NAME	FDR NO	DATE OF INVESTMENT	AMOUNT OF INVESTMENT AS ON 01.04.2017	AMOUNT OF INVESTMENT MADE DURING 2017-18	TOTAL	AMOUNT OF INVESTMENT ENCASHED DURING 2017-18	AMOUNT OF INVESTMENT AS ON 31.03.2018	AMOUNT OF INTEREST CREDITED IN CASH BOOK DURING 2017-18	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	AMOUNT OF INVESTMENT INCLUDING INTEREST AS ON 31.03.2018						

				01.04.2017	DURING 2017-18		ED DURING 2017-18	31.03.2018	D IN CASH BOOK DURING 2017-18					G INTEREST AS ON 31.03.2018
GEN-II	UCO,Nuapadhi	24150310011034	17-11-2017	752,31,180.00	-	52,31,180.00	-	52,31,180.00	5,18,470.00	6.50%	17-11-2018	5986408.00	GEN-II	57,49,650.00
GEN-II	UCO,Nuapadhi	24150310011041	17-11-2017	752,31,180.00	-	52,31,180.00	-	52,31,180.00	5,18,470.00	6.50%	17-11-2018	5986408.00	GEN-II	57,49,650.00
GEN-II	UCO,Nuapadhi	24150310011058	17-11-2017	752,31,180.00	-	52,31,180.00	-	52,31,180.00	5,18,470.00	6.50%	17-11-2018	5986408.00	GEN-II	57,49,650.00
		TOTAL		1,56,93,540.00	-	1,56,93,540.00	-	1,56,93,540.00	15,55,410.00			1,79,59,224.00		1,72,48,950.00
NAME OF THE CASH BOOK	BANK NAME	FDR NO	DATE OF INVESTMENT	AMOUNT OF INVESTMENT AS ON 01.04.2017	AMOUNT OF INVESTMENT MADE DURING 2017-18	TOTAL	AMOUNT OF INVESTMENT ENCASHED DURING 2017-18	AMOUNT OF INVESTMENT AS ON 31.03.2018	AMOUNT OF INTEREST CREDITED IN CASH BOOK DURING 2017-18	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	AMOUNT OF INVESTMENT INCLUDING INTEREST AS ON 31.03.2018
PF	INDIAN OVERSEAS BANK	83204501400009	04-01-2017	76,299.00	-	76,299.00	-	76,299.00	-	6.25%	04-01-2020	91901.00	GPF	76,299.00
PF	INDIAN OVERSEAS BANK	83204501501107	17-11-2017	1,54,096.00	-	1,54,096.00	-	1,54,096.00	23,599.00	6.50%	17-10-2019	201081.00	GPF	1,77,695.00
PF	INDIAN OVERSEAS BANK	83204501501108	17-11-2017	72,172.00	-	72,172.00	-	72,172.00	11,053.00	6.50%	17-10-2019	94178.00	GPF	83,225.00
PF	INDIAN OVERSEAS BANK	83204501600012	02-12-2017	49,040.00	-	49,040.00	-	49,040.00	7,511.00	6.50%	02-11-2019	63994.00	GPF	56,551.00
PF	INDIAN OVERSEAS BANK	83204501501110	30-12-2016	1,12,63,050.00	-	1,12,63,050.00	1,12,63,050.00	-	-				GPF	-
PF	INDIAN OVERSEAS BANK	8320400001241	10-10-2017		59,00,000.00	59,00,000.00	-	59,00,000.00	-	6.75%	10-10-2018	6308445.00	GPF	59,00,000.00
PF	INDIAN OVERSEAS BANK	8320400001242	10-10-2017		59,00,000.00	59,00,000.00	-	59,00,000.00	-	6.75%	10-10-2018	6308445.00	GPF	59,00,000.00
		TOTAL		1,16,14,657.00	1,18,00,000.00	2,34,14,657.00	1,12,63,050.00	1,21,51,607.00	42,163.00			1,30,68,044.00		1,21,93,770.00
NAME OF THE CASH BOOK	BANK NAME	FDR NO	DATE OF INVESTMENT	AMOUNT OF INVESTMENT AS ON 01.04.2017	AMOUNT OF INVESTMENT MADE DURING 2017-18	TOTAL	AMOUNT OF INVESTMENT ENCASHED DURING 2017-18	AMOUNT OF INVESTMENT AS ON 31.03.2018	AMOUNT OF INTEREST CREDITED IN CASH BOOK DURING 2017-18	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	AMOUNT OF INVESTMENT INCLUDING INTEREST AS ON 31.03.2018
PGR FUND	Uco,	2415031	2.1.17							6.50%	2.1.19	6172283.	PGR	

	Nuapadhi	0010525		53,98,908.00	-	53,98,908.00		53,98,908.00	4,80,985.00			00		58,79,893.00	
PGR FUND	Uco, Nuapadhi	24150310010532	2.1.17	53,98,908.00	-	53,98,908.00		53,98,908.00	4,80,985.00	6.50%	2.1.19	6172283.00	PGR	58,79,893.00	
PGR FUND	Uco, Nuapadhi	24150310010549	2.1.17	53,98,908.00	-	53,98,908.00		53,98,908.00	4,80,985.00	6.50%	2.1.19	6172283.00	PGR	58,79,893.00	
PGR FUND	Uco, Nuapadhi	24150310010556	2.1.17	53,98,908.00	-	53,98,908.00		53,98,908.00	4,80,985.00	6.50%	2.1.19	6172283.00	PGR	58,79,893.00	
PGR FUND	Uco, Nuapadhi	24150310016091	9.11.17		50,00,000.00	50,00,000.00		50,00,000.00	1,29,194.00	6.50%	9.11.18	5333008.00	PGR	51,29,194.00	
PGR FUND	Uco, Nuapadhi	24150310005903	13.05.2016	1,18,72,537.00	-	1,18,72,537.00	1,18,72,537.00	-	-					-	
PGR FUND	Uco, Nuapadhi	24150310005910	13.05.2016	1,18,72,537.00	-	1,18,72,537.00	1,18,72,537.00	-	-					-	
		TOTAL		4,53,40,706.00	50,00,000.00	5,03,40,706.00	2,37,45,074.00	2,65,95,632.00	20,53,134.00					3,00,22,140.00	2,86,48,766.00
NAME OF THE CASH BOOK	BANK NAME	FDR NO	DATE OF INVESTMENT	AMOUNT OF INVESTMENT AS ON 01.04.2017	AMOUNT OF INVESTMENT MADE DURING 2017-18	TOTAL	AMOUNT OF INVESTMENT ENCASHED DURING 2017-18	AMOUNT OF INVESTMENT AS ON 31.03.2018	AMOUNT OF INTEREST CREDITED IN CASH BOOK DURING 2017-18	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	AMOUNT OF INVESTMENT INCLUDING INTEREST AS ON 31.03.2018	
SFC FUND	Uco, Nuapadhi	24150310010570	2.1.17	53,98,908.00	-	53,98,908.00	-	53,98,908.00	4,80,985.00	6.50%	2.1.19	6172283.00	SFC	5879893.00	
SFC FUND	Uco, Nuapadhi	24150310010563	2.1.17	53,98,908.00	-	53,98,908.00	-	53,98,908.00	4,80,985.00	6.50%	2.1.19	6172283.00	SFC	5879893.00	
SFC FUND	Uco, Nuapadhi	24150310005972	14.05.2016	1,18,72,537.00	-	1,18,72,537.00	1,18,72,537.00	-	-						
SFC FUND	Uco, Nuapadhi	24150310005989	14.05.2016	1,18,72,537.00	-	1,18,72,537.00	1,18,72,537.00	-	-						
SFC FUND	Uco, Nuapadhi	24150310015988	30.10.17	-	50,00,000.00	50,00,000.00	-	50,00,000.00	1,38,073.00	6.50%	30.10.18	5333008.00	SFC	5138073.00	
		TOTAL		3,45,42,890.00	50,00,000.00	3,95,42,890.00	2,37,45,074.00	1,57,97,816.00	11,00,043.00					1,76,77,574.00	1,68,97,859.00
NAME OF THE CASH BOOK	BANK NAME	FDR NO	DATE OF INVESTMENT	AMOUNT OF INVESTMENT AS ON 01.04.2017	AMOUNT OF INVESTMENT MADE DURING 2017-18	TOTAL	AMOUNT OF INVESTMENT ENCASHED DURING 2017-18	AMOUNT OF INVESTMENT AS ON 31.03.2018	AMOUNT OF INTEREST CREDITED IN CASH BOOK DURING 2017-18	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	AMOUNT OF INVESTMENT INCLUDING INTEREST AS ON 31.03.2018	

FOUNDATI ON FUND	UCO,Nuap adhi	1291031 0008003	23.12.2008	1,24,422. 00	-	1,24,422. 00	-	1,24,42 2.00	1,52,396. 00	9.00%	23.12.201 8	3,02,991. 00	FOUNDATI ON FUND	2,76,818.0 0
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0009222	22.08.2016	54,28,096 .00	-	54,28,09 6.00	-	54,28,09 6.00	6,59,013. 00	6.65%	22.08.201 8	62,45,41 3.00	FOUNDATI ON FUND	60,87,109. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0009253	27.08.2016	27,10,062 .00	-	27,10,06 2.00	-	27,10,06 2.00	3,26,326. 00	6.65%	27.08.201 8	31,18,12 0.00	FOUNDATI ON FUND	30,36,388. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0011089	18.02.2017	53,90,968 .00	-	53,90,96 8.00	-	53,90,96 8.00	4,32,825. 00	6.50%	18.02.201 9	61,63,20 6.00	FOUNDATI ON FUND	58,23,793. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0011096	18.02.2017	20,48,568 .00	-	20,48,56 8.00	-	20,48,56 8.00	1,64,473. 00	6.50%	18.02.201 9	23,42,01 8.00	FOUNDATI ON FUND	22,13,041. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0012413	3.08.2016	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	6,25,944. 00	6.65%	3.08.2018	57,52,85 7.00	FOUNDATI ON FUND	56,25,944. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0012420	4.08.2016	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	6,24,949. 00	6.65%	4.08.2018	57,52,85 7.00	FOUNDATI ON FUND	56,24,949. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0012444	5.08.2016	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	6,23,954. 00	6.65%	5.08.2018	57,52,85 7.00	FOUNDATI ON FUND	56,23,954. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0012475	6.08.2016	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	6,22,959. 00	6.65%	6.08.2018	57,52,85 7.00	FOUNDATI ON FUND	56,22,959. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0012482	8.08.2016	50,00,000 .00	-	50,00,00 0.00	-	50,00,0 00.00	6,20,969. 00	6.65%	8.08.2018	57,52,85 7.00	FOUNDATI ON FUND	56,20,969. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0012499	9.08.2016	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	6,19,974. 00	6.65%	9.08.2018	57,52,85 7.00	FOUNDATI ON FUND	56,19,974. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0012505	10.08.2016	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	6,18,979. 00	6.65%	10.08.201 8	57,52,85 7.00	FOUNDATI ON FUND	56,18,979. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013625	10.01.2017	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	4,37,956. 00	6.50%	10.01.201 9	57,16,23 3.00	FOUNDATI ON FUND	54,37,956. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013649	11.01.2017	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	4,37,019. 00	6.50%	11.01.201 9	57,16,23 3.00	FOUNDATI ON FUND	54,37,019. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013656	12.01.2017	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	4,36,083. 00	6.50%	12.01.201 9	57,16,23 3.00	FOUNDATI ON FUND	54,36,083. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013717	16.01.2017	50,00,0 00.00	-	50,00,00 0.00	-	50,00,00 0.00	4,32,337. 00	6.50%	16.01.201 9	57,16,23 3.00	FOUNDATI ON FUND	54,32,337. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013731	17.01.2017	50,00,000 .00	-	50,00,00 0.00	-	50,00,00 0.00	4,31,401. 00	6.50%	17.01.201 9	57,16,23 3.00	FOUNDATI ON FUND	54,31,401. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013748	18.01.2017	75,00,000 .00	-	75,00,00 0.00	-	75,00,00 0.00	6,45,697. 00	6.50%	18.01.201 9	85,74,35 0.00	FOUNDATI ON FUND	81,45,697. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013755	19.01.2017	75,00,000 .00	-	75,00,00 0.00	-	75,00,00 0.00	6,44,292. 00	6.50%	19.01.201 9	85,74,35 0.00	FOUNDATI ON FUND	81,44,292. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013762	20.01.2017	75,00,000 .00	-	75,00,00 0.00	-	75,00,00 0.00	6,42,887. 00	6.50%	20.01.201 9	85,74,35 0.00	FOUNDATI ON FUND	81,42,887. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013779	21.01.2017	85,00,000 .00	-	85,00,00 0.00	-	85,00,00 0.00	7,27,014. 00	6.50%	21.01.201 9	97,17,59 6.00	FOUNDATI ON FUND	92,27,014. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0013984	8.03.2017	60,00,000 .00	-	60,00,00 0.00	-	60,00,00 0.00	4,58,123. 00	6.50%	8.03.2019	68,59,47 9.00	FOUNDATI ON FUND	64,58,123. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014004	8.03.2017	60,00,000	-	60,00,00	-	60,00,00	4,58,123.	6.50%	8.03.2019	68,59,47	FOUNDATI ON FUND	64,58,123.

				.00		0.00		0.00	00		9.00		00	
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014011	9.03.2017	60,00,000.00	-	60,00,000.00	-	60,00,000.00	4,57,000.00	6.50%	9.03.2019	68,59,479.00	FOUNDATI ON FUND	64,57,000.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014028	10.03.2017	70,00,000.00	-	70,00,000.00	-	70,00,000.00	5,31,855.00	6.50%	10.03.2019	80,02,726.00	FOUNDATI ON FUND	75,31,855.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0005538	02.04.2014	1,00,00,000.00	-	1,00,00,000.00	1,00,00,000.00	-	-					
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0006047	23.05.2016	1,18,72,537.00	-	1,18,72,537.00	1,18,72,537.00	-	-					
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014394	17.05.2017	-	65,00,000.00	65,00,000.00	-	65,00,000.00	3,91,694.00	6.75%	17.05.2018	69,49,981.00	FOUNDATI ON FUND	68,91,694.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014400	18.05.2017	-	66,80,000.00	66,80,000.00	-	66,80,000.00	4,01,266.00	6.75%	18.05.2018	71,42,442.00	FOUNDATI ON FUND	70,81,266.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014417	19.05.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	4,19,153.00	6.75%	19.05.2018	74,84,595.00	FOUNDATI ON FUND	74,19,153.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014431	20.05.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	4,17,818.00	6.75%	20.05.2018	74,84,595.00	FOUNDATI ON FUND	74,17,818.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014462	22.05.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	4,08,868.00	6.65%	22.05.2018	74,77,238.00	FOUNDATI ON FUND	74,08,868.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014479	23.05.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	4,07,553.00	6.65%	23.05.2018	74,77,238.00	FOUNDATI ON FUND	74,07,553.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014486	24.05.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	4,06,239.00	6.65%	24.05.2018	74,77,238.00	FOUNDATI ON FUND	74,06,239.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014509	26.05.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	4,03,609.00	6.65%	26.05.2018	74,77,238.00	FOUNDATI ON FUND	74,03,609.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014523	29.05.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,99,665.00	6.65%	29.05.2018	74,77,238.00	FOUNDATI ON FUND	73,99,665.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014547	30.05.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,98,350.00	6.65%	30.05.2018	74,77,238.00	FOUNDATI ON FUND	73,98,350.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014554	31.05.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,97,079.00	6.65%	31.05.2018	74,77,238.00	FOUNDATI ON FUND	73,97,079.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014592	01.06.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,95,720.00	6.65%	01.06.2018	74,77,238.00	FOUNDATI ON FUND	73,95,720.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014608	02.06.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,94,405.00	6.65%	02.06.2018	74,77,238.00	FOUNDATI ON FUND	73,94,405.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014639	03.06.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,93,091.00	6.65%	03.06.2018	74,77,238.00	FOUNDATI ON FUND	73,93,091.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014646	05.06.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,90,461.00	6.65%	05.06.2018	74,77,238.00	FOUNDATI ON FUND	73,90,461.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014660	06.06.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,89,146.00	6.65%	06.06.2018	74,77,238.00	FOUNDATI ON FUND	73,89,146.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014684	07.06.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,87,831.00	6.65%	07.06.2018	74,77,238.00	FOUNDATI ON FUND	73,87,831.00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014707	08.06.2017	-	70,00,000.00	70,00,000.00	-	70,00,000.00	3,86,517.00	6.65%	08.06.2018	74,77,238.00	FOUNDATI ON FUND	73,86,517.00
FOUNDATI	UCO,Nuap	2415031	09.06.2017							6.65%	09.06.201		FOUNDATI	

ON FUND	adhi	0014714		-	70,00,00 0.00	70,00,00 0.00	-	70,00,00 0.00	3,85,202. 00		8	74,77,23 8.00	ON FUND	73,85,202. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014721	12.06.2017	-	70,00,00 0.00	70,00,00 0.00	-	70,00, 000.00	3,81,257. 00	6.65%	12.06.201 8	74,77,23 8.00	FOUNDATI ON FUND	73,81,257. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014752	13.06.2017	-	70,00,00 0.00	70,00,00 0.00	-	70,00,00 0.00	3,79,943. 00	6.65%	13.06.201 8	74,77,23 8.00	FOUNDATI ON FUND	73,79,943. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014769	14.06.2017	-	70,00,00 0.00	70,00,00 0.00	-	70,00,00 0.00	3,78,628. 00	6.65%	14.06.201 8	74,77,23 8.00	FOUNDATI ON FUND	73,78,628. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014790	21.06.2017	-	80,00,00 0.00	80,00,00 0.00	-	80,00,00 0.00	4,22,199. 00	6.65%	21.06.201 8	85,45,41 4.00	FOUNDATI ON FUND	84,22,199. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014868	22.06.2017	-	80,00,00 0.00	80,00,00 0.00	-	80,00,00 0.00	4,20,696. 00	6.65%	21.06.201 8	85,45,41 4.00	FOUNDATI ON FUND	84,20,696. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014875	23.06.2017	-	80,00,00 0.00	80,00,00 0.00	-	80,00,00 0.00	4,19,194. 00	6.65%	23.06.201 8	85,45,41 4.00	FOUNDATI ON FUND	84,19,194. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014882	27.06.2017	-	80,00,00 0.00	80,00,00 0.00	-	80,00,00 0.00	4,13,183. 00	6.65%	27.06.201 8	85,45,41 4.00	FOUNDATI ON FUND	84,13,183. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014950	28.06.2017	-	80,00,00 0.00	80,00,00 0.00	-	80,00,00 0.00	4,11,681. 00	6.65%	28.06.201 8	85,45,41 4.00	FOUNDATI ON FUND	84,11,681. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0014967	29.06.2017	-	50,00,00 0.00	50,00,00 0.00	-	50,00,00 0.00	2,56,361. 00	6.65%	29.06.201 8	53,40,88 4.00	FOUNDATI ON FUND	52,56,361. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0015322	08.08.2017	-	65,00,00 0.00	65,00,00 0.00	-	65,00,00 0.00	2,83,972. 00	6.65%	08.08.201 8	69,43,14 9.00	FOUNDATI ON FUND	67,83,972. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0015339	09.08.2017	-	50,00,00 0.00	50,00,00 0.00	-	50,00,00 0.00	2,17,516. 00	6.65%	09.08.201 8	53,40,88 4.00	FOUNDATI ON FUND	52,17,516. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0015773	06.10.2017	-	75,00,00 0.00	75,00,00 0.00	-	75,00,00 0.00	2,39,072. 00	6.50%	06.10.201 8	79,99,51 2.00	FOUNDATI ON FUND	77,39,072. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0015803	07.10.2017	-	75,00,00 0.00	75,00,00 0.00	-	75,00,00 0.00	2,37,740. 00	6.50%	07.10.201 8	79,99,51 2.00	FOUNDATI ON FUND	77,37,740. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0015827	09.10.2017	-	75,00,00 0.00	75,00,00 0.00	-	75,00, 000.00	2,35,076. 00	6.50%	09.10.201 8	79,99,51 2.00	FOUNDATI ON FUND	77,35,076. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0015865	10.10.2017	-	76,00,00 0.00	76,00,00 0.00	-	76,00,00 0.00	2,36,861. 00	6.50%	10.10.201 8	81,06,17 2.00	FOUNDATI ON FUND	78,36,861. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0015902	12.10.2017	-	65,00,00 0.00	65,00,00 0.00	-	65,00,00 0.00	2,00,270. 00	6.50%	12.10.201 8	69,32,91 0.00	FOUNDATI ON FUND	67,00,270. 00
FOUNDATI ON FUND	UCO,Nuap adhi	2415031 0015926	13.10.2017	-	64,00,00 0.00	64,00,00 0.00	-	64,00,00 0.00	96,053.00	6.50%	13.10.201 8	68,26,25 0.00	FOUNDATI ON FUND	64,96,053. 00
		TOTAL			15,35,74, 653.00	40,62,54 ,653.00		38,43,82 ,116.00	2,56,35,9 17.00			42,09,12 ,473.00		41,00,18,0 33.00
NAME OF THE CASH BOOK	BANK NAME	FDR NO	DATE OF INVESTM ENT	AMOUNT OF INVEST MENT AS ON 01.04.201 7	AMOUN T OF INVEST MENT MADE DURING 2017-18	TOTAL	AMOUN T OF INVEST MENT ENCASH ED DURING	AMOUN T OF INVEST MENT AS ON 31.03.20 18	AMOUNT OF INTERES T CREDITE D IN CASH	RATE OF INTERES T	DATE OF MATURIT Y	MATURI TY VALUE	NAME OF THE CASH BOOK	AMOUNT OF INVESTM ENT INCLUDIN G INTERES

									2017-18					BOOK DURING 2017-18					T AS ON 31.03.2018
NAME OF THE CASH	BANK NAME	FDR NO	DATE OF INVESTM	AMOUNT OF	AMOUNT OF	TOTAL	AMOUNT OF	AMOUNT OF	AMOUNT OF	RATE OF INTERES	DATE OF MATURIT	MATURI TY	NAME OF THE CASH	AMOUNT OF					
ENDOWMENT FUND	UCO,GIE	12910310006825	29.10.2008	1,00,000.00	-	1,00,000.00	-	1,00,000.00	INTEREST	8.75%	29.10.2018	1,00,000.00	ENDOWMENT FUND	1,00,000.00					
ENDOWMENT FUND	UCO,GIE	12910310006818	29.10.2008	50,000.00	-	50,000.00	-	50,000.00	CREDIT TO UCO,GANESWAR	8.75%	29.10.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310006795	29.10.2008	50,000.00	-	50,000.00	-	50,000.00	PUR A/C NO.129101000660	8.75%	29.10.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310006870	29.10.2008	50,000.00	-	50,000.00	-	50,000.00	0	8.75%	29.10.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310006863	29.10.2008	50,000.00	-	50,000.00	-	50,000.00		8.75%	29.10.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310006801	29.10.2008	50,000.00	-	50,000.00	-	50,000.00		8.75%	29.10.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310006832	29.10.2008	50,000.00	-	50,000.00	-	50,000.00		8.75%	29.10.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310006856	29.10.2008	50,000.00	-	50,000.00	-	50,000.00		8.75%	29.10.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310006849	29.10.2008	50,000.00	-	50,000.00	-	50,000.00		8.75%	29.10.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310005439	29.08.2008	50,000.00	-	50,000.00	-	50,000.00		8.75%	29.08.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310005415	29.08.2008	50,000.00	-	50,000.00	-	50,000.00		8.75%	29.08.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310005422	29.08.2008	50,000.00	-	50,000.00	-	50,000.00		8.75%	29.08.2018	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,GIE	12910310009895	29.04.2009	50,000.00	-	50,000.00	-	50,000.00		8.75%	29.04.2019	1,00,000.00	ENDOWMENT FUND	50,000.00					
ENDOWMENT FUND	UCO,Nuapadhi	24150310011812	24.05.2016	1,00,000.00	-	1,00,000.00	-	1,00,000.00	13,965.00	7.50%	24.05.2017	1,15,058.00	ENDOWMENT FUND	1,13,965.00					
ENDOWMENT FUND	UCO,Nuapadhi	24150310012406	3.08.2016	1,00,000.00	-	1,00,000.00	-	1,00,000.00	12,519.00	6.50%	3.08.2018	1,15,058.00	ENDOWMENT FUND	1,12,519.00					
ENDOWMENT FUND	UCO,Nuapadhi	24150310007440	19.11.2016	4,72,116.00	-	4,72,116.00	-	4,72,116.00	46,103.00	6.50%	19.11.2018	5,39,745.00	ENDOWMENT FUND	5,18,219.00					
ENDOWMENT FUND	UCO,Nuapadhi	24150310010198	26.11.2015	8,00,000.00	-	8,00,000.00	-	8,00,000.00	1,54,028.00	6.50%	26.11.2017	10,61,175.00	ENDOWMENT FUND	9,54,028.00					
ENDOWMENT FUND	UCO,Nuapadhi	24150310014370	16-05-2017	-	2,00,000.00	2,00,000.00	-	2,00,000.00	12,090.00	6.75%	16-05-2018	2,13,846.00	ENDOWMENT FUND	2,12,090.00					
ENDOWMENT FUND	UCO,Nuapadhi	24150310014387	16-05-2017	-	2,00,000.00	2,00,000.00	-	2,00,000.00	12,090.00	7.75%	16-05-2018	2,13,846.00	ENDOWMENT FUND	2,12,090.00					
TOTAL				21,72,116.00	4,00,000.00	25,72,116.00	-	25,72,116.00	2,50,795.00					28,22,911.00					

BOOK			ENT	INVEST MENT AS ON 01.04.201 7	INVEST MENT MADE DURING 2017-18		INVEST MENT ENCASH ED DURING 2017-18	INVEST MENT AS ON 31.03.20 18	INTERES T CREDITE D IN CASH BOOK DURING 2017-18	T	Y	VALUE	BOOK	INVESTM ENT INCLUDIN G INTERES T AS ON 31.03.201 8
EXAM FUND	UCO,Nuap adhi	2415031 0000946	26.05.2015	-	1,31,18,0 95.00	1,31,18,0 95.00	-	1,31,18,0 95.00	33,22,391 .00	8.00%	26.05.201 8	1663691 6.00	EXAM FUND	1,64,40,48 6.00
EXAM FUND	UCO,Nuap adhi	2415031 0005927	14.05.2016	1,18,72,5 37.00		1,18,72,5 37.00	1,18,72,5 37.00	-	-					
EXAM FUND	UCO,Nuap adhi	2415031 0005934	14.05.2016	1,18,72,5 37.00		1,18,72,5 37.00	1,18,72,5 37.00	-	-					
EXAM FUND	UCO,Nuap adhi	2415031 005941	14.05.2016	1,18,72,5 37.00		1,18,72,5 37.00	1,18,72,5 37.00	-	-					
EXAM FUND	UCO,Nuap adhi	2415031 0005958	14.05.2016	1,18,72,5 37.00		1,18,72,5 37.00	1,18,72,5 37.00	-	-					
EXAM FUND	UCO,Nuap adhi	2415031 0005965	14.05.2016	1,18,72,5 37.00		1,18,72,5 37.00	1,18,72,5 37.00	-	-					
EXAM FUND	UCO,Nuap adhi	2415031 000946	26.05.2015	1,31,18,0 95.00		1,31,18,0 95.00	1,31,18,0 95.00	-	-					
EXAM FUND	UCO,Nuap adhi	1291031 0029930	20.09.2015	2,43,60,0 11.00		2,43,60,0 11.00	2,43,60,0 11.00	-	-					
		TOTAL		9,68,40,7 91.00	1,31,18,0 95.00	10,99,58 886.00	9,68,40,7 91.00	1,31,18,0 95.00	33,22,391 .00			1,66,36,9 16.00		1,64,40,48 6.00
		GRAND TOTAL		45,79,12, 082.00	30,04,58, 095.00	75,83,70, 177.00	26,05,16, 521.00	49,78,53, 656.00	3,83,77,9 88.00			74,88,34, 894.00		53,19,65,8 99.00

The details of position of F.F.D as on 31.03.2018 is furnished below-

NAME OF THE CASH BOOK	BANK NAME	FFD NO	FLEXI FIXED DEPOSITE AS ON 01.04.2017	AMOUNT OF FLEXI FIXED DEPOSITE MADE DURING 2017-18	TOTAL	AMOUNT OF FLEXI FIXED DEPOSITE ENCASHED DURING 2017-18	FLEXI FIXED DEPOSITE AS ON 31.03.2018
GEN-I	UCO,Nuapadhi	24150310013953	2,19,19,553.00	-	2,19,19,553.00	2,19,19,553.00	-
GEN-I	UCO,Nuapadhi	24150310016428	-	47,69,139.00	47,69,139.00	-	47,69,139.00
GEN-I	UCO,Nuapadhi	24150310016596	-	2,05,79,004.00	2,05,79,004.00	-	2,05,79,004.00
		TOTAL	2,19,19,553.00	2,53,48,143.00	4,72,67,696.00	2,19,19,553.00	2,53,48,143.00
GEN-II	UCO,Nuapadhi	24150310013960	33,40,000.00	1,18,21,091.00	1,51,61,091.00	-	1,51,61,091.00
GEN-II	UCO,Nuapadhi	24150310015254	-	67,68,923.00	67,68,923.00	-	67,68,923.00
GEN-II	UCO,Nuapadhi	24150310016008	-	71,888.00	71,888.00	-	71,888.00
GEN-II	UCO,Nuapadhi	24150310016237	-	11,58,493.00	11,58,493.00	-	11,58,493.00
GEN-II	UCO,Nuapadhi	24150310016657	-	-	-	-	-

				20,01,889.00	20,01,889.00		20,01,889.00
		TOTAL	33,40,000.00	2,18,22,284.00	2,51,62,284.00	-	2,51,62,284.00
EXAM FUND	UCO,Nuapadhi	24150310015360	-	1,56,41,011.00	1,56,41,011.00	-	1,56,41,011.00
EXAM FUND	UCO,Nuapadhi	24150310016022	-	10,06,269.00	10,06,269.00	-	10,06,269.00
EXAM FUND	UCO,Nuapadhi	24150310016145	-	3,26,911.00	3,26,911.00	-	3,26,911.00
EXAM FUND	UCO,Nuapadhi	24150310016251	-	1,35,79,241.00	1,35,79,241.00	-	1,35,79,241.00
EXAM FUND	UCO,Nuapadhi	24150310016480	-	20,11,412.00	20,11,412.00	-	20,11,412.00
EXAM FUND	UCO,Nuapadhi	24150310016602	-	1,13,56,389.00	1,13,56,389.00	-	1,13,56,389.00
		TOTAL	-	4,39,21,233.00	4,39,21,233.00	-	4,39,21,233.00
PGR FUND	UCO,Nuapadhi	24150310016107	-	47,21,944.00	47,21,944.00	-	47,21,944.00
PGR FUND	UCO,Nuapadhi	24150310016442	-	22,44,253.00	22,44,253.00	-	22,44,253.00
PGR FUND	UCO,Nuapadhi	24150310016640	-	2,21,314.00	2,21,314.00	-	2,21,314.00
PGR FUND	UCO,Nuapadhi	24150310016817	-	6,20,212.00	6,20,212.00	-	6,20,212.00
		TOTAL	-	78,07,723.00	78,07,723.00	-	78,07,723.00
SFC FUND	UCO,Nuapadhi	24150310016435	-	14,45,622.00	14,45,622.00	-	14,45,622.00
SFC FUND	UCO,Nuapadhi	24150310015995	-	95,12,339.00	95,12,339.00	-	95,12,339.00
SFC FUND	UCO,Nuapadhi	24150310016800	-	30,010.00	30,010.00	-	30,010.00
		TOTAL	-	1,09,87,971.00	1,09,87,971.00	-	1,09,87,971.00
RUSA Fund	UCO,Nuapadhi	24150310013939	3,99,37,000.00	-	3,99,37,000.00	3,99,37,000.00	-
RUSA Fund	UCO,Nuapadhi	24150310013809	18,10,000.00	-	18,10,000.00	18,10,000.00	-
RUSA Fund	UCO,Nuapadhi	24150310016664	-	2,41,62,474.00	2,41,62,474.00	-	2,41,62,474.00
		TOTAL	4,17,47,000.00	2,41,62,474.00	6,59,09,474.00	4,17,47,000.00	2,41,62,474.00
PENSION FUND	UCO,Nuapadhi	24150310015797	-	32,06,933.00	32,06,933.00	-	32,06,933.00
PENSION FUND	UCO,Nuapadhi	24150310016169	-	13,58,214.00	13,58,214.00	-	13,58,214.00
		TOTAL	-	45,65,147.00	45,65,147.00	-	45,65,147.00
PF	UCO,Nuapadhi	24150310013199	32,49,795.00	-	32,49,795.00	32,49,795.00	-
PF	UCO,Nuapadhi	24150310013359	5,93,000.00	-	5,93,000.00	5,93,000.00	-

PF	UCO,Nuapadhi	24150310013557	47,37,480.00	-	47,37,480.00	47,37,480.00	-
PF	UCO,Nuapadhi	24150310013908	77,22,000.00	-	77,22,000.00	77,22,000.00	-
PF	UCO,Nuapadhi	24150310014110	85,60,000.00	-	85,60,000.00	85,60,000.00	-
PF	UCO,Nuapadhi	24150310016039	-	4,10,000.00	4,10,000.00	-	4,10,000.00
PF	UCO,Nuapadhi	24150310016152	-	52,13,000.00	52,13,000.00	-	52,13,000.00
PF	UCO,Nuapadhi	24150310016275	-	59,00,000.00	59,00,000.00	-	59,00,000.00
PF	UCO,Nuapadhi	24150310016497	-	8,51,000.00	8,51,000.00	-	8,51,000.00
PF	UCO,Nuapadhi	24150310016619	-	82,25,441.00	82,25,441.00	-	82,25,441.00
		TOTAL	2,48,62,275.00	2,05,99,441.00	4,54,61,716.00	2,48,62,275.00	2,05,99,441.00
		GRAND TOTAL	9,18,68,828.00	15,92,14,416.00	25,10,83,244.00	8,85,28,828.00	16,25,54,416.00

PARA: 8 ADVANCE

F.M. University, Vyasabihar - 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
1	01-04-2017	Self Financing Fund	2430224.00	50000.00	2480224.00	1815034.00	31-03-2018	665190.00	31-03-2018	665190.00	0.00	
2	01-04-2017	P.G. Regular Fund	1221892.00	451000.00	1672892.00	581300.00	31-03-2018	1091592.00	31-03-2018	1031592.00	60000.00	Difference dealt in Previous Audit Report
3	01-04-2017	DDCE Fund	128968.00	101335.00	230303.00	166095.00	31-03-2018	64208.00	31-03-2018	64208.00	0.00	
4	01-04-2017	Sports Fund	1845893.00	290000.00	2135893.00	315000.00	31-03-2018	1820893.00	31-03-2018	1805893.00	15000.00	Difference dealt in Previous Audit Report
5	01-04-2017	Non Collegiate Programme	0.00	10000.00	10000.00	0.00	31-03-2018	10000.00	31-03-2018	10000.00	0.00	
6	01-04-2017	Examination Fund	28756193.00	21580021.00	50336214.00	19921384.00	31-03-2018	30414830.00	31-03-2018	30172882.00	241948.00	Difference dealt in Previous Audit Report
7	01-04-2017	Development Fund - II	1206000.00	1595965.00	2801965.00	1193805.00	31-03-2018	1608160.00	31-03-2018	1608160.00	0.00	
8	01-04-2017	General Fund- I	7085000.00	0.00	7085000.00	7000000.00	31-03-2018	85000.00	31-03-2018	85000.00	0.00	
9	01-04-2017	General Fund- II	2108200.00	2928200.00	5036400.00	2094300.00	31-03-2018	2942100.00	31-03-2018	2942100.00	0.00	
	GRAND TOTAL		44782370.00	27006521.00	71788891.00	33086918.00		38701973.00		38385025.00	316948.00	

Comments :

Difference of Rs. 3,16,948.00 between outstanding advance as per Audit and Cashbook is rolling from last audit. The details of difference was not made available in last A.R.

PARA 8.1:- ADVANCE PAID DURING 2017-18 BUT NOT ADJUSTED TILL 31.03.2018 (NOT SURCHARGEABLE)

A total sum of RS. 2,70,06,521.00 was paid during the year 2017-18, out of which a sum of RS. 73,84,391.00 was adjusted till the end of the year i.e. 31.03.2018 leaving the balance sum of Rs. 1,96,22,130.00. The details of RS. 1,96,22,130.00 have been furnished below. The local authority is requested to adjust the same and compliance reported to audit, till its adjustment a total sum of RS. 1,96,22,130.00 is held under objection.

NAME OF THE CASH BOOK	VR NO	DATE	AMOUNT OUTSTANDING	PURPOSE	TO WHOM PAID
SPORTS	3	08-12-2017	1,15,000.00	Inter University Sports (Atheletic) at ANU, Guntur	Dr. Bhaskar Behera
SPORTS	2	28-11-2017	1,30,000.00	Inter College Cricket Tournament held in 27.11.17 in FMU New Campus	Dr. Bhaskar Behera

SPORTS	6	19-02-2018	45,000.00	Participation in All India Inter University Tackwondo (Men) Championship 2017-18	Dr. Bhaskar Behera
DDCE	46	21-12-2017	20,000.00	Office Contingency expenditure for the session 2017-18	Dr. S.K. Agarwalla, Director, DDCE
Non Collegiate Programme	2	11-12-2017	10,000.00	Office Contingency expenditure for the session 2017-18	Dr. B N Nayak, co-ordinator NCP
SFC	5	16-05-2017	20,000.00	Office Contingency expenditure for the session 2017-18	Prof. Pradipta Kumar Mishra, HOD Education
PGR	5	02-05-2017	20,000.00	Office Contingency expenditure for the session 2017-18(Library)	Dr. N.R. Rout
PGR	12	14-07-2017	4,000.00	Contingency expenditure for admission process	Dr. A.R. Routray
PGR	12	14-07-2017	4,000.00	Contingency expenditure for admission process	Dr. R.K.Nayak
PGR	12	14-07-2017	4,000.00	Contingency expenditure for admission process	Prof. Bhagaban Das
PGR	12	14-07-2017	4,000.00	Contingency expenditure for admission process	Dr. B.Mitra, BS&BT
PGR	12	14-07-2017	4,000.00	Contingency expenditure for admission process	Prof. S K Dey, Chairman PGC
PGR	13	19-07-2017	20,000.00	Office Contingency expenditure for the session 2017-18	Prof. S K Dey, Chairman PGC
PGR	16	01-08-2017	4,000.00	Contingency expenditure for M. Phil admission process	Dr. R.K.Nayak
PGR	16	01-08-2017	4,000.00	Contingency expenditure for M.Phil admission process	Dr. B.Mitra, BS&BT
PGR	16	01-08-2017	4,000.00	Contingency expenditure for M.Phil admission process	Prof. Bhagaban Das
PGR	17	11-08-2017	20,000.00	Department Contingency expenditure for the session 2017-18	Prof. Geetanjali Dash
PGR	18	18-08-2017	20,000.00	Department Contingency expenditure for the session 2017-18	Dr. S.K. Agarwalla, HOD APAB
PGR	31	21-12-2017	20,000.00	Department Contingency expenditure for the session 2017-18	Prof. S.K. Tripathy
PGR	33	12-01-2018	75,000.00	Annual Sports 2017-18	Dr. P M Nayak
PGR	38	21-02-2018	20,000.00	Department Contingency expenditure for the session 2017-18	Dr. R.K.Nayak
PGR	42	09-03-2018	1,50,000.00	Annual Cultural Function for the session 2017-18	Dr. S.N. Dehuri
Dev-II	20	21-04-2017	50,000.00	TA/DA and Hospitality of Members	Sri Gangadhar Dash
Dev-II	40	08-05-2017	50,000.00	Non Teaching Requirement	Sri Gangadhar Dash
Dev-II	70	09-06-2017	1,00,000.00	Observation of Death Anniversary of Fakir Mohan Senapati	Prof. Santosh Ku Tripathy, HOD Lit.
Dev-II	166	05-09-2017	5,000.00	Purchase of Fuel for Generator	Sri Deepak Kumar Mishra
Dev-II	186	14-09-2017	7,680.00	Celebration of Swachhata Pakhawada	Dr. Ramkrushna Pradhan
Dev-II	208	26-09-2017	20,000.00	Office Contingency of Registrar	Smt Uttama Sahu
Dev-II	218	10-10-2017	50,000.00	Cultural Exchange Prog at Kharagpur	Prof. Santosh Ku Tripathy, HOD Lit.
Dev-II	224	12-10-2017	5,20,000.00	Induction Training Prog	Prof L N Dash, Pop Science
Dev-II	226	20-10-2017	7,000.00	Syndicate Meeting	Smt Chaitali Dey
Dev-II	227	20-10-2017	20,000.00	Imprest Money for Purchase of Medicine	Dr. Swastika Mishra
Dev-II	272	08-12-2017	6,000.00	Syndicate Meeting	Smt Chaitali Dey
Dev-II	286	27-12-2017	5,480.00	Syndicate Meeting	Smt Chaitali Dey
Dev-II	304	10-01-2018	70,000.00	Observation of Fakir Mohan Jayanti	Dr. Prakash Chandra Mishra, HOD Env Sc

Dev-II	332	13-02-2018	10,000.00	Organisation of Extra Moral Lecture	Prof. Anil Ku Mohapatra, HOD Social Sc
Dev-II	366	26-03-2018	7,000.00	Syndicate Meeting	Sri Gangadhar Dash
GEN-II	1	10-04-2017	11,79,200.00	To Carry out DBT-BIF Project	Dr. Bisnu Prasad Dash
GEN-II	2	10-04-2017	1,71,000.00	To Carry out Cars Project Project	Dr. Padmalita Routray
GEN-II	21	28-11-2017	47,500.00	Conduct of Research Project	Dr. Subhashree Mahalik
GEN-II	24	27-01-2018	40,000.00	To Carry out Cars Project Project	Dr. Padmalita Routray
GEN-II	26	01-02-2018	30,000.00	Conduct of Boot Camp Start Up India	Dr. Debadutta Das
GEN-II	29	20-02-2017	49,100.00	Conduct of Gender Sansitization	Principal, CTE Balasore
GEN-II	29	20-02-2017	49,100.00	Conduct of Gender Sansitization	Principal, Balikhand College
GEN-II	31	21-02-2018	50,000.00	Conduct of Project	Dr. Bibekandanda Nayak
GEN-II	37	07-03-2018	1,60,000.00	Conduct of National seminar	Prof. Geetanjali Dash
GEN-II	38	13-03-2018	1,04,200.00	Purchase of Cont Items	Sr. Saurabh Goutam
GEN-II	40	16-03-2018	1,50,000.00	TA/DA to couching Experts	Dr. Anil Kumar Mohapatra
GEN-II	41	17-03-2018	50,000.00	Conduct of seminar	Dr. Pradipta Kumar Mishra
EXAM	6	20-04-2016	12,000.00	Nodal centre expenses	Principal U.N. College, Soro
EXAM	6	20-04-2016	12,000.00	Nodal centre expenses	Principal Khaira College
EXAM	6	20-04-2016	10,000.00	Nodal centre expenses	Principal S.C. College
EXAM	6	20-04-2016	12,000.00	Nodal centre expenses	Principal L.N. College
EXAM	6	20-04-2016	10,000.00	Nodal centre expenses	Principal D.K. College
EXAM	6	20-04-2016	10,000.00	Nodal centre expenses	Principal Principal S.R. College
EXAM	6	20-04-2016	12,000.00	Nodal centre expenses	Principal Nilamani MV
EXAM	6	20-04-2016	10,000.00	Nodal centre expenses	Principal Agarapada College
EXAM	6	20-04-2016	10,000.00	Nodal centre expenses	Principal Belavoomi College
EXAM	6	20-04-2016	10,000.00	Nodal centre expenses	Principal Naami College
EXAM	6	20-04-2016	10,000.00	Nodal centre expenses	Principal A.B. College, Basudevpur
EXAM	6	20-04-2016	10,000.00	Nodal centre expenses	Principal Bhadrak Women's College
EXAM	6	20-04-2016	12,000.00	Nodal centre expenses	Principal Chandabali College
EXAM	6	20-04-2016	10,000.00	Nodal centre expenses	Dhamnagar College
EXAM	7	21-04-2017	20,240.00	Paper setting, moderation & valuation	Dr. B. Mitra, HOD, BS & BT
EXAM	7	21-04-2017	7,160.00	Paper setting, moderation & valuation	Dr. Minati Mishara
EXAM	7	21-04-2017	26,310.00	Paper setting, moderation & valuation	Prof. S.K. Tripathy, HOD, LIT.
EXAM	7	21-04-2017	44,600.00	Paper setting, moderation & valuation	Prof. S.K. Agrawal, HOD, APAB
EXAM	7	21-04-2017	18,360.00	Paper setting, moderation & valuation	Prof. P.K. Mishra, HOD, Education
EXAM	7	21-04-2017		Paper setting, moderation & valuation	Dr. Rabindra Ku. Nayak, HOD, EVS

			14,200.00		
EXAM	21	15-05-2017		Zone expenses	Principal, A.B. College, Basudevpur
			15,00,000.00		
EXAM	32	08-06-2017		Preparation of question	Dr. S.K. Agrawal, HOD, APAB
			1,00,000.00		
EXAM	38	08-06-2017		Zone expenses	Principal, A.B. College, Basudevpur
			3,00,000.00		
EXAM	41	21-06-2017		Zone expenses	Umakanta Das
			15,00,000.00		
EXAM	41	21-06-2017		Zone expenses	Amulya Ku. Parida
			10,00,000.00		
EXAM	52	21-07-2017		Centre expenses	Dr. S.K. Agrawal, HOD, APAB
			1,00,000.00		
EXAM	55	28-07-2017		Zone expenses	Principal, Remuna College
			10,00,000.00		
EXAM	79	20-09-2017		Preparation of question	Dr. S.K. Agrawal, HOD, APAB
			1,00,000.00		
EXAM	97	10-11-2017		Centre expenses	Dr. S.K. Agrawal, HOD, APAB
			1,20,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal U.N. College, Soro
			13,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal K.K.S. Women's College
			9,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal D.K. College
			9,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal S.R. College
			9,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal R.I.H.S, Bhogarai
			11,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal Niligiri College
			11,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal Chandabali College
			9,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal Dr. J.N. College
			11,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal A.B. College
			11,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal B.N.M.A College
			13,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal Charampa MV
			11,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal Agarapada College
			9,000.00		
EXAM	107	07-12-2017		Nodal centre expenses	Principal Dhamnagar College
			9,000.00		
EXAM	108	07-12-2017		Zone expenses	Dr. S.K. Agrawal, HOD, APAB
			1,40,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal U.N. College, Soro
			11,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal Khaira College
			9,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal Gopalpur College
			11,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal Belavoomi MV
			9,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal S.C. College
			11,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal K.K.S. Women's College
			9,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal Siddheswar College
			9,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal D.K. College
			11,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal R.I.H.S, Bhogarai
			9,000.00		
EXAM	118	29-12-2017		Nodal centre expenses	Principal A.B. College
			9,000.00		

EXAM	118	29-12-2017	11,000.00	Nodal centre expenses	Principal B.N.M.A College
EXAM	118	29-12-2017	9,000.00	Nodal centre expenses	Principal Chandabali College
EXAM	118	29-12-2017	9,000.00	Nodal centre expenses	Principal Naami College
EXAM	118	29-12-2017	9,000.00	Nodal centre expenses	Principal Bhadrak Women's College
EXAM	132	20-01-2018	1,20,000.00	Question setting, moderation & valuation	Dr. S.K. Agrawal, HOD, APAB
EXAM	133	20-01-2018	1,00,000.00	Question setting, moderation & valuation	Dr. S.N. Dehuri, COE
EXAM	135	20-01-2018	15,00,000.00	Zone expenses	Dr. Umakanta Das
EXAM	135	20-01-2018	10,00,000.00	Zone expenses	Amulya Ku. Parida
EXAM	142	06-02-2018	50,000.00	Question setting, moderation & valuation	Dr. S.N. Dehuri, COE
EXAM	145	13-02-2018	13,00,000.00	Zone expenses	Principal U.N. College, Soro
EXAM	145	13-02-2018	13,00,000.00	Zone expenses	Principal A.B. College
EXAM	152	23-02-2018	14,000.00	Nodal centre expenses	Principal U.N. College, Soro
EXAM	152	23-02-2018	14,000.00	Nodal centre expenses	Principal Khaira College
EXAM	152	23-02-2018	12,000.00	Nodal centre expenses	Principal S.C. College
EXAM	152	23-02-2018	14,000.00	Nodal centre expenses	Principal D.K. College
EXAM	152	23-02-2018	12,000.00	Nodal centre expenses	Principal R.I.H.S, Bhogarai
EXAM	152	23-02-2018	12,000.00	Nodal centre expenses	Principal Nilamani MV
EXAM	152	23-02-2018	12,000.00	Nodal centre expenses	Principal Niligiri College
EXAM	152	23-02-2018	12,000.00	Nodal centre expenses	Principal Charampa MV
EXAM	152	23-02-2018	12,000.00	Nodal centre expenses	Principal Agarapada College
EXAM	152	23-02-2018	10,000.00	Nodal centre expenses	Principal Naami College
EXAM	152	23-02-2018	10,000.00	Nodal centre expenses	Principal Chandabali College
EXAM	152	23-02-2018	12,000.00	Nodal centre expenses	Principal B.N.M.A College
EXAM	155	06-03-2018	2,00,000.00	Zone expenses	Principal U.N. College, Soro
EXAM	155	06-03-2018	2,00,000.00	Zone expenses	Principal A.B. College
EXAM	157	13-03-2018	1,20,000.00	Centre expenses	Dr. S.K. Agrawal, HOD, APAB
EXAM	160	13-03-2018	2,39,976.00	Confidention pre & post processing exam 16-17	Dr. S.N. Dehuri, COE
EXAM	161	13-03-2018	1,99,024.00	Printing of question papers	Dr. S.N. Dehuri, COE
EXAM	162	16-03-2018	60,000.00	Zone expenses	Dr. N.R. Rout, HOD, POP. Study
EXAM	163	16-03-2018	1,20,000.00	Zone expenses	Dr. S.K. Agrawal, HOD, APAB
EXAM	165	27-03-2018	14,00,000.00	Zone expenses	Principal D.K. College
EXAM	165	27-03-2018	14,00,000.00	Zone expenses	Principal B.N.M.A College
EXAM	167	31-03-2018	30,000.00	Centre expenses	Dr. N.R. Rout, HOD, POP. Study
GRAND TOTAL					

1,96,22,130.00

PARA 8.2:-STATEMENT SHOWING THE DETAILS OF ADVANCE PAID DURING 2015-16 BUT NOT ADJUSTED TILL 31.03.2017.(MORE THAN ONE YEAR SURCHARGEABLE)

As per Finance Deptt.G.O.No-2221/F Dt.8.03.2002 advance outstanding for more than one year is treated as loss to the auditee organization and for such non-recoupment of advances the sanctioning authorities are considered responsible. 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 also considered jointly responsible. Thus in present audit the advances paid during 2016-17 but not adjusted as on 31.3.18 i.e Rs. **48,96,454.00** as per the details furnished below. The following officials are considered responsible for such non-adjustment advance to the tune of Rs. **48,96,454.00**

SL NO	VR NO/ DATE	AMOUNT	PARTICULARS	PURPOSE	NAME OF THE CASH BOOK
9	123/04.07.2016	25,000.00	BHABOTOSH MITRA, READER BS&BT	NAAC	DEV-II
5	72/26.05.2016	25,000.00	SRI DEEPAK KU MISHRA, PA TO VC	Imprest Money	DEV-II
6	140/16.07.2016	50,000.00	SRI DEEPAK KU MISHRA, PA TO VC	Misc Expenditure	DEV-II
28	82/14.12.16	9,000	A.B. COLLEGE	+3 1st Sem Exam 2016	Exam Fund
33	82/14.12.16	11,000	A.B. College	+3 1st Sem Exam 2016	Exam Fund
36	82/14.12.16	9,000	Agarpara College	+3 1st Sem Exam 2016	Exam Fund
29	82/14.12.16	9,000	B.N.M.A. COLLEGE	+3 1st Sem Exam 2016	Exam Fund
34	82/14.12.16	13,000	B.N.M.A. College	+3 1st Sem Exam 2016	Exam Fund
38	82/14.12.16	9,000	Chandbali College	+3 1st Sem Exam 2016	Exam Fund
30	82/14.12.16	11,000	CHARAMPA COLLEGE	+3 1st Sem Exam 2016	Exam Fund
35	82/14.12.16	11,000	Charampa College	+3 1st Sem Exam 2016	Exam Fund
23	20/26.05.16	956	D.K. COLLEGE	MBA Valuation	Exam Fund
37	82/14.12.16	9,000	Dhamnagar College	+3 1st Sem Exam 2016	Exam Fund
16	4/07.04.16	1,64,500	PROF. M.C. ADHUKARY	+3 Exam	Exam Fund
19	10/28.04.16	11,585	DR. ARTTABANDHU JENA	M. Tech Valuation	Exam Fund
17	8/28.04.16	60,000	DR. B.P. DASH	+3 Final University Exam	Exam Fund
39	83/14.12.16	15,000	Dr. Bhabotosh Mittra	Valuation of Odd Semester	Exam Fund
20	10/28.04.16	15,618	DR. MANOJ KUMAR ACHARYA	Valuation Work M.A.	Exam Fund

				& M. Phil	
27	82/14.12.16	9,000	J.N. COLLEGE	+3 1st Sem Exam 2016	Exam Fund
32	82/14.12.16	11,000	J.N. College	+3 1st Sem Exam 2016	Exam Fund
22	10/28.04.16	10,800	K.K.S.(W) COLLEGE	Valuation Biosciences & Biotech	Exam Fund
26	82/14.12.16	13,000	NILAGIRI COLLEGE	+3 1st Sem Exam 2016	Exam Fund
31	82/14.12.16	11,000	Nilagiri College	+3 1st Sem Exam 2016	Exam Fund
18	10/28.04.16	11,375	PROF. D.P. MISRA	M. Tech Valuation	Exam Fund
40	83/14.12.16	30,950	PROF. SANTOSH KUMAR TRIPATHY	Valuation of Odd Semester	Exam Fund
25	48/08.08.16	1,20,000	RIHS, BHOGRAI	Annual DDCE Exam	Exam Fund
24	37/26.07.16	1,40,000	S.R. COLLEGE, BALIAPAL	Distance Mode Exam	Exam Fund
21	10/28.04.16	25,700	U.N. COLLEGE, SORO	Valuation APAB	Exam Fund
41	108/23.02.17	13,000	U.N. College, SORO	+3 Final University Exam	Exam Fund
42	108/23.02.17	13,000	Khaira College	+3 Final University Exam	Exam Fund
43	108/23.02.17	11,000	S.C. College	+3 Final University Exam	Exam Fund
44	108/23.02.17	11,000	L.N. College	+3 Final University Exam	Exam Fund
45	108/23.02.17	13,000	RIHS, Bhograi	+3 Final University Exam	Exam Fund
46	108/23.02.17	11,000	Nilamani College	+3 Final University Exam	Exam Fund
47	108/23.02.17	11,000	Charampa College	+3 Final University Exam	Exam Fund
48	108/23.02.17	11,000	Agarpara College	+3 Final University Exam	Exam Fund
49	108/23.02.17	9,000	Dhamnagar College	+3 Final University Exam	Exam Fund
50	108/23.02.17	9,000	Chandbali College	+3 Final University Exam	Exam Fund
51	108/23.02.17	11,000	B.N.M.A. College	+3 Final University Exam	Exam Fund
52	108/23.02.17	11,000	Nilagiri College	+3 Final University Exam	Exam Fund
53	109/27.02.17	5,600	Dr. Bhabotosh Mittra	Paper Setting	Exam Fund
54	109/27.02.17	3,500	Dr. Ranindra Nayak	Paper Setting	Exam Fund
55	109/27.02.17	6,500	Prof. Santosh Kumar Tripathy	Paper Setting	Exam Fund
56	109/27.02.17	48,000	Prof. Bhagban Das	Paper Setting	Exam Fund

57	110/07.03.17	3,370	Prof. Santosh Kumar Tripathy	Valuation of Answer Scripts	Exam Fund
58	112/08.03.17	13,000	S.R. College, Baliapal	+3 Second University Exam-2017	Exam Fund
59	112/08.03.17	13,000	D.K. College	+3 Second University Exam-2018	Exam Fund
60	112/08.03.17	13,000	Siddheswar College	+3 Second University Exam-2019	Exam Fund
61	112/08.03.17	13,000	J.N. College	+3 Second University Exam-2020	Exam Fund
62	112/08.03.17	13,000	Belavoomi College	+3 Second University Exam-2020	Exam Fund
63	112/08.03.17	13,000	Saraswata M.V.	+3 Second University Exam-2020	Exam Fund
64	112/08.03.17	13,000	Simulia College	+3 Second University Exam-2020	Exam Fund
65	112/08.03.17	15,000	A.B. College	+3 Second University Exam-2020	Exam Fund
66	112/08.03.17	13,000	H.K. Mahatab College	+3 Second University Exam-2020	Exam Fund
67	112/08.03.17	13,000	Naami College	+3 Second University Exam-2020	Exam Fund
68	112/08.03.17	13,000	Chandbali College	+3 Second University Exam-2020	Exam Fund
69	112/08.03.17	13,000	Bhadrak(W) College	+3 Second University Exam-2020	Exam Fund
70	116/17.03.17	13,00,000	D.K. College	+3 FUE Valuation	Exam Fund
71	116/17.03.17	13,00,000	B.N.M.A. College	+3 FUE Valuation	Exam Fund
72	118/17.03.17	65,000	Dr. Arttabandhu Jena	Question Setting	Exam Fund
73	125/30.03.17	1,00,000	Dr. Manoj Kumar Acharya	Centre Expences	Exam Fund
12	27/04.02.2017	1,50,000.00	DR. S.C. PRADHAN	Conference	GEN-II
13	38/17.03.2017	1,10,000.00	DR. MINATI MISHRA	Seminar	GEN-II
14	39/21.03.2017	1,10,000.00	DR. MINATI MISHRA	Seminar	GEN-II
15	40/21.03.2017	1,10,000.00	DR. S.K. MAJHI	Seminar	GEN-II
2	16/08.08.2016	3,000.00	HOD BS&BT (DR. BHABOTOSH MITRA)	CONTINGENCY	PGR
1	06/26.08.2016	3,000.00	HOD BS&BT (DR. BHABOTOSH MITRA)	CONTINGENCY	SFC
3	09/16.12.2016	2,65,000.00	DR. BHASKAR BEHERA , BS&BT	Conduct of intercollege sports	Sports
4	11/06.01.2017	1,80,000.00	DR. BHASKAR BEHERA , BS&BT	77th All India Inter University Atheletics (Men/women)	Sports

TOTAL

48,96,454.00

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	SRI DEEPAK KUMAR MISHRA	PA TO VC, F.M	F.M. University,Vyasabihar, Balasore	75000
2	DR.BISHNU PRASAD DAS	PROFESSOR BS&BT	F.M. University,Vyasabihar,Bal asore	60000
3	DR. BHASKAR BEHERA	LECTURE, BS&BT	F.M. University,Vyasabihar,Bal asore	445000
4	SRI MANORANJAN NAYAK	COMPTROLLER OF FINANCE	F.M. University,Vyasabihar, Balasore	1108154
5	DR. MANOJ KUMAR ACHARYA	LECTURE, DDCE	F.M. University,Vyasabihar,Bal asore	115618
6	DR. MUNESH CHANDRA ADHIKARY	PROFESSOR APB	F.M. University,Vyasabihar, Balasore	164500
7	DR. RANINDRA KUMAR NAYAK	REDEAR, ENV. SC	F.M. University,Vyasabihar, Balasore	3500
8	DR. SANJIB KUMAR MAJHI	LECT IN ECONOMICS	F.M. University,Vyasabihar,Bal asore	110000
9	DR. BHABOTOSH MITRA	REDEAR, BS&BT	F.M. University,Vyasabihar, Balasore	51600
10	DR. ARTA BANDHU JENA	LECT IN MBA	F.M. University,Vyasabihar, Balasore	76585
11	PRO. SIBA PRASAD ADHIKARY	VICE CHANCELLOR	F.M. University,Vyasabihar, Balasore	1108151
12	SRI MANORANJAN NAYAK	EX REGISTRAR IC	F.M. University,Vyasabihar, Balasore	963997
13	DR. MINATI MISHRA	Lecturer in ICT	F.M. University,Vyasabihar, Balasore	220000
14	DR. SUNANDA CHANDRA PRADHAN	READER	F.M. University,Vyasabihar, Balasore	150000
15	PRO GANANATH DASH	EX REGISTRAR	F.M. University,Vyasabihar, Balasore	144154
16	PRO BHAGABAN DAS	PROFESSOR BM	F.M. University,Vyasabihar,Bal asore	48000
17	PRO DEVI PRASAD MISHRA	PROFESSOR MBA	F.M. University,Vyasabihar,Bal asore	11375
18	PROF. SANTOSH KUMAR TRIPATHY	PROFESSOR LANGUAGE AND LITERATURE	F.M. University,Vyasabihar,Bal asore	40820

PARA: 9 GRANTS

F.M. University, Vyasabihar - 2017-2018

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2017	166702875.70	150882597.00	317585472.70	96130255.00	31-03-2018	221455217.70	
	GRAND TOTAL	166702875.70	150882597.00	317585472.70	96130255.00		221455217.70	

Comments :

The University receives Grants from various agencies like the state Govt., University Grants commission and other All India Bodies. The details of grants received and utilized during the year 2017-18 is furnished below.

As per Rule-170 and 171 of O.G.F.R (vol-1) , grants received should be spent within same financial year in which it was received by the University authority and U.C should be submitted by the end of 30th June of the subsequent year to the funding authority as well as to the Principal A. G .(A&E), Odisha It is ascertained from the grant position that huge amount of grants are remained unspent which shows the poor performance of the authority in managing the expenditure. Review of the grants of different cash books revealed that there was delay in release of funds by the granting authority to the University that received the funds virtually at the fag end the financial year during the month of march, thereby leaving a very less scope for utilization of funds during the same year. Thus, Less utilization of grants by the University authority is to some extent attributed to release of funds at the fag end of the financial year. The University authority is impressed upon to exercise adequate control over the expenditure, to expedite the expenditure process and restore fiscal space available for making appropriate spending so as to spend the grant in due time .

The grant position for the year 2017-18 as follows –

Head of Account	Opening Balance as on 01.04.2017	Grants Received during the year 2017-18	Total	Grants spent of during the year 2017- 18	Un spent balance as on 31.3.2018
Grant (Recurring)					
Salary Grants	2,59,55,079.00	9,08,04,000.00	11,67,59,079.00	9,07,03,855.00	2,60,55,224.00
other Grants	-26,51,006.00	15,00,000.00	-11,51,006.00	15,00,000.00	-26,51,006.00
RCM	-4,62,161.00	-	-4,62,161.00	-	-4,62,161.00
Pension Contribution	95,047.00	-	95,047.00	-	95,047.00
L.S.C. Of A.N.Mishra	-	-	-	-	-
Total :-	2,29,36,959.00	9,23,04,000.00	11,52,40,959.00	9,22,03,855.00	2,30,37,104.00
Grants (Non-Recurring)					
R.R.T.	-6,35,554.00	-	-6,35,554.00	-	-6,35,554.00
Infrastructure Dev. Grant	16,74,314.00	3,25,00,000.00	3,41,74,314.00	-	3,41,74,314.00
Constn. of store room	35,922.00	-	35,922.00	-	35,922.00
D.B.T. (Indo Bulgaria Project)	40,779.00	-	40,779.00	-	40,779.00
Total	11,15,461.00	3,25,00,000.00	3,36,15,461.00	-	3,36,15,461.00
UGC Grants :-					
Fellowship	6,93,601.00	92,000.00	7,85,601.00	92,000.00	6,93,601.00
Travel Grant	-8,779.00	-	-8,779.00	-	-8,779.00

Seminar & Symposiam	-11,14,902.00	-	-11,14,902.00	-	-11,14,902.00
Publication Grant	4,20,000.00	-	4,20,000.00	-	4,20,000.00
Appointment of Visiting Professor	2,40,411.00	-	2,40,411.00	-	2,40,411.00
IMF	11,90,205.00	-	11,90,205.00	-	11,90,205.00
UGC-XII Plan Grant	-	2,00,00,000.00	2,00,00,000.00	-	2,00,00,000.00
Equal opportunity	1,19,732.00	-	1,19,732.00	-	1,19,732.00
Remedial coaching	12,416.00	-	12,416.00	-	12,416.00
Constn. of Women's Hostel	-	-	-	-	-
Special Development grant for Back ward area	49,08,424.00	-	49,08,424.00	-	49,08,424.00
Special Development grant for Young University	-	-	-	-	-
Carrer counseling	5,00,000.00	-	5,00,000.00	-	5,00,000.00
Coaching Net Exam for SC/ST	-71,728.00	-	-71,728.00	-	-71,728.00
Entry in to services	-75,000.00	-	-75,000.00	-	-75,000.00
Facility for differently abled	37,168.00	-	37,168.00	-	37,168.00
Adventure sports infrastructure	8,92,960.00	-	8,92,960.00	-	8,92,960.00
Development Assistance	2,50,22,802.00	-	2,50,22,802.00	-	2,50,22,802.00
Add. Development Assistance	-1,24,358.00	-	-1,24,358.00	-	-1,24,358.00
Day care centre	-10,852.00	-	-10,852.00	-	-10,852.00
Strengthening of Management Deptt.	2,39,948.00	-	2,39,948.00	-	2,39,948.00
Computer Centre	-3,29,577.00	-	-3,29,577.00	-	-3,29,577.00
D.B.T. (Indo Bulgaria Project)	-13,21,162.00	-	-13,21,162.00	-	-13,21,162.00
Infrastructure grant for women student teaching & non-teaching	1,31,000.00	-	1,31,000.00	-	1,31,000.00
Merged scheme	6,66,676.00	-	6,66,676.00	-	6,66,676.00
MRP (Prof. N.C.Dash)	19,900.00	-	19,900.00	-	19,900.00
MRP (Dr. B.B.Mohapatra)	3,500.00	-	3,500.00	-	3,500.00
MRP	11,30,236.00	-	11,30,236.00	-	11,30,236.00
11th plan Assistance	24,00,000.00	-	24,00,000.00	-	24,00,000.00
Introduction of P.G. Courses	5,60,000.00	-	5,60,000.00	-	5,60,000.00

MRP (Dr. B.P. Dash)	4,82,073.00	-	4,82,073.00	-	4,82,073.00
Fellowship contingency grants of Dr. Meena Mishra	1,28,333.00	-	1,28,333.00	-	1,28,333.00
DST Inspire Fellowship	3,66,400.00	-	3,66,400.00	-	3,66,400.00
Bio Informatic Project	-	-	-	-	-
UGC Grant	-1,68,079.00	-	-1,68,079.00	-	-1,68,079.00
Infrastructure Development Fund	43,78,265.00	-	43,78,265.00	-	43,78,265.00
Wi-Fi	-43,78,763.00	-	-43,78,763.00	-	-43,78,763.00
Constn. of Guest house	50,00,000.00	-	50,00,000.00	-	50,00,000.00
Students research Convention	1,25,000.00	-	1,25,000.00	-	1,25,000.00
National conference	-15,000.00	-	-15,000.00	-	-15,000.00
Total :-	4,20,50,850.00	2,00,92,000.00	6,21,42,850.00	92,000.00	6,20,50,850.00
Other Grants :-					
Distance Management	53,202.00	-	53,202.00	-	53,202.00
Capitation Fee	1,24,500.00	-	1,24,500.00	-	1,24,500.00
DARI Project Dr. S.K.Dey	75,455.00	-	75,455.00	-	75,455.00
MPLAD/MLALAD	53,712.00	-	53,712.00	-	53,712.00
CARS Project Dr. R.B. Panda	60,000.00	-	60,000.00	-	60,000.00
Indo Bulgaria Co-opscience project	31,600.00	-	31,600.00	-	31,600.00
P.G.Merit scholarship	-24,710.00	-	-24,710.00	-	-24,710.00
SERC FAST TRACK DST NEW DELHI R.K.BEHERA	11,59,000.00	-	11,59,000.00	-	11,59,000.00
MRP	80,500.00	-	80,500.00	-	80,500.00
12th FCA	-	-	-	-	-
Indian Council of Historical resourch	21,000.00	-	21,000.00	-	21,000.00
The Odisha SC/ST Co-operation Ltd.	2,66,310.00	-	2,66,310.00	-	2,66,310.00
ICHR Fellowship	-	-	-	-	-
Library Furnisutre & Books	-	-	-	-	-
Science Lab Equip & Furniture	73,71,267.00	-	73,71,267.00	-	73,71,267.00
Class Room Furniture	-	-	-	-	-
Emami	-	-	2,500.00	-	2,500.00

	2,500.00				
Furniture for Computer		-	-51,486.00	-	-51,486.00
National Seminar (IIPA)	-51,486.00	-	16,000.00	-	16,000.00
	16,000.00				
Seminar (Dr. B Mitra, BSBT)	-	4,68,000.00	4,68,000.00	4,68,000.00	-
National Seminar (Globalisation Market and Consumer Justice)	-	1,60,000.00	1,60,000.00	1,60,000.00	-
Travel Grant (SC& Eng. R Bond)	86,497.00	-	86,497.00	-	86,497.00
CARS	4,34,102.00	-	4,34,102.00	-	4,34,102.00
Distance Education Council	2,22,95,519.00	-	2,22,95,519.00	-	2,22,95,519.00
Project under SERB	4,26,321.00	6,20,000.00	10,46,321.00	3,68,200.00	6,78,121.00
Project (Dr. S Mohalik , Bio-Tech)	-	4,29,000.00	4,29,000.00	71,113.00	3,57,887.00
Project (Mr. S K maidul Rahman)	-	86,134.00	86,134.00	58,237.00	27,897.00
Project (Dr. B Nayak)	-	8,00,000.00	8,00,000.00	50,000.00	7,50,000.00
Project (Dr. Arahbandhu Jena, MBA)	-	1,31,250.00	1,31,250.00		1,31,250.00
Project (Dr. Ramakrishna Pradhan, Social Sc)	-	1,62,500.00	1,62,500.00		1,62,500.00
Project (Prof. B P Dash)	-	2,23,965.00	2,23,965.00		2,23,965.00
External Evaluation of SMRS	2,66,310.00	-	2,66,310.00	-	2,66,310.00
Merit awards	4,00,000.00	-	4,00,000.00	-	4,00,000.00
CARS Project of P Routray	-	2,30,000.00		2,30,000.00	
Total :-	3,31,47,599.00	33,10,849.00	3,62,28,448.00	14,05,550.00	3,50,52,898.00
STATE GOVT GRANTS					
Gender Senitization Programme	-	3,48,200.00	3,48,200.00	2,63,822.00	84,378.00
Meritious Scholarship Bio-Tech Dept.	-	77,548.00	77,548.00	77,548.00	-
Civil Service Couching Centre	-	10,00,000.00	10,00,000.00	5,76,134.00	4,23,866.00
Carrier Councelling Centre	-	12,50,000.00	12,50,000.00		12,50,000.00
Total :-	-	26,75,748.00	26,75,748.00	9,17,504.00	17,58,244.00
RUSA					
RUSA	6,59,99,999.70	-	6,59,99,999.70	-	6,59,99,999.70
Total :-	-	-	6,59,99,999.70	-	6,59,99,999.70

	6,59,99,999.70				
NSS Grants :-					
NSS (Regular)	4,96,359.00	3,00,000.00	7,96,359.00	7,32,200.00	64,159.00
NSS (Spl)	-56,520.00	2,00,000.00	1,43,480.00	3,99,500.00	-2,56,020.00
NSS(Regular)-central	5,86,400.00	-	5,86,400.00	2,59,396.00	3,27,004.00
NSS (Spl) central	4,25,768.00	-	4,25,768.00	1,20,250.00	3,05,518.00
Total :-	14,52,007.00	5,00,000.00	19,52,007.00	15,11,346.00	4,40,661.00
Grand Total :-	16,67,02,875.70	15,13,82,597.00	31,78,55,472.70	9,61,30,255.00	22,19,55,217.70

PARA: 10 UTILISATION CERTIFICATE

F.M. University, Vyasabihar - 2017-2018

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2017	130249807.00	96130255.00	226380062.00	48016359.00	31-03-2018	178363703.00	
	GRAND TOTAL	130249807.00	96130255.00	226380062.00	48016359.00		178363703.00	

Comments :

As per Rule-170 and 171 of O.G.F.R(vol-1) , grants received should be spent within same financial year in which it was received by the local authority and U.C should be submitted by the end of 30th June of the subsequent year to the funding authority as well as to the Principal A. G .(A&E), Odisha. But it was revealed from the aforementioned abstract that pending figure of U.C due as on 31.03.2017 has increased of the outstanding U.C figure at the beginning of the year. Increase in the pending position of U.C in alarming way is an indicative of improper financial management.

The local authority is impressed upon to expedite the expenditure process and ensure to clear the Pendency by way of submission of U.Cs to proper quarter.

Details of U.C.s submitted during the year 2017-18

LETTER NO	PARTICULARS	AMOUNT	YEAR OF SANCTION
1298/28.02.2018	CONSUMER PROTECTION AND WELFARE IN PUBLIC DISTRIBUTION SYSTEM (IIPA NEWDELHI)	4,00,770.00	2011-12
3573/13.07.2017	MINOR RESEARCH PROJECT	65,000.00	2011-12
6423/31.10.2017	DR. S DEHURI PROJECT	6,74,075.00	2012-13
4046/09.08.2017	PROJECT	6,75,321.00	2013-14
1286/27.02.2018	SCHOLARSHIP	2,08,813.00	2016-17
6892/24.11.2017	GENDER SENSITIZATION	3,86,151.00	2016-17
6754/11.11.2017	MS PRACHI MADHUSMITA MOHANTY RESEARCH	1,92,000.00	2016-17
4093/16.08.2017	ICMAMN	1,50,000.00	2016-17
4092/16.08.2017	ICMAMN	50,000.00	2016-17
4069/16.08.2017	B P DAS PROJECT	5,47,968.00	2016-17
2667/23.05.2017	SALARY NONSALARY	4,45,88,713.00	2016-17
1286/27.02.2018	SCHOLARSHIP	77,548.00	2017-18
TOTAL		4,80,16,359.00	

The details of year wise breakup of U.Cs as on 31.03.2018 is furnished below.

YEAR	OUTSTANDING UC AS ON 31.03.2018
2001-02	750574
2006-07	4119803
2011-12	3856570
2012-13	20876975
2013-14	49638977
2015-16	0
2016-17	3068097
2017-18	96052707
TOTAL	178363703

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

On checking the DCR of Girls' Hostel-1 & 2 it is noticed that a sum of Rs. 71185.00 collected towards mess dues/room rent has neither been taken to Cashbook nor deposited in the Passbook. The details of which is given under.

Amount collected	Taken to Cashbook/deposited in Passbook	Not taken to Cashbook/deposited in Passbook	DCR Page
318346.00	276822.00	41524.00	76(V-2)/8.7.17
380.00	-	380.00	37(V-3)/16.11.17
16755.00	-	16755.00	38(V-3)/17.11.17
30.00	-	30.00	40(V-3)/30.11.17
28575.00	28375.00	200.00	51(V-3)/8.1.18
12286.00	-	12286.00	75(V-3)/22.3.18
90.00	-	90.00	75(V-3)/22.3.18
Total		71265.00	

On further scrutiny it is noticed that a sum of Rs. 140.00 has been collected on 12.9.17 at DCR page-21 towards room rent. But deposited Rs. 220.00 against the same collection in UCO, Nuapadhi Passbook bearing A/C No-12910100175934 on 14.9.17. The excess deposit of Rs. 80.00 need be adjusted from 71265.00. Thus, the balance amount Rs. 71185.00(Rs.71265.00-Rs.80.00) has neither been taken to Cashbook nor deposited in Passbook.

In response to the objection statement the amount of Rs. 71265.00 was recovered from Sri Amaresh Ku Barik Jr.Asst-cum-DEO and deposited in UCO, Nuapadhi Passbook bearing A/C No - 12910100175934 as follows -

on dated. - 26.07.2018	Rs. 70,233.00
on dated. - 30.07.2018	Rs. 1,032.00
Total amount	Rs. 71,265.00

11.2 - Missappropriation of Cash Rs. 1000.00 collected as centre charge

During checking receipts of education department Cashbook with reference to DCR and Passbook it found that a sum of Rs. 5360.00 has been collected as examination fees. Out of which Rs. 4360.00 was found to be deposited in University Exam fund Vide challan No-7629/16.9.17. The balance amount of centre charge Rs. 1000.00(5360.00-4360.00) has neither been taken to department Cashbook nor deposited in Passbook till date. So, why the amount of Rs. 1000.00 shall not be recovered as missappropriation may be pointed out to audit. The details of which are given below.

MR No/Date	Amount collected	Amount deposited in Exam Fund	Balance amount of centre charge
20301/16.9.17	1340.00	4360.00	1000.00
20302/16.9.17	1340.00		
20303/16.9.17	1340.00		
20304/16.9.17	1340.00		
Total	5360.00		

In response to the objection statement the amount of Rs. 1000.00 was recovered and deposited in Passbook bearing A/C No- 12910110070413 on dated. 29.10.2018

11.3 - Missappropriation of Cash due to excess expenditure booked in Cashbook than the bill, amounting Rs. 590.00

On checking the expenditure of education department Cashbook it is found that it is noticed that a sum of Rs. 590.00 has been found to be missappropriated due excess expenditure booked in the Cashbook than the bill amount.

Vr. No/Dt.	Amount	Bill Amount	Excess	Particulars
13/2.2.18	5000.00	4872.00	128.00	Being the amount paid to Dr. Pradipta Ku. Mishra towards expenses of Official contingency
14/13.2.18	5000.00	4538.00	462.00	being the amount paid to Dr. Anshuman Das towards centre expenses of 3rd sem Int. B.Ed/M.Ed Exam-2018
Total			590.00	

In response to the objection statement the amount of Rs. 590.00 was recovered and deposited in Passbook bearing A/C no - 12910110070413 on dated. 29.10.2018

11.4 - Misappropriation of Cash due to non-deposit of centre charge money in Deptt. Cashbook/Passbook amounting Rs. 36000.00

On checking of the Cashbook of Language&Literature Deptt. it is found that Cash amount of Rs. 285685.00 was collected towards exam fee from students . Out of which Rs. 228185.00 has been deposited in University Exam Fund bearing A/C No-129101001756 and Rs. 21500 in department Cashbook. The balance amount of Rs. 36000.00 kept as centre charge has neither been deposited in Deptt. Passbook nor taken to Cashbook till date. The details of which are given below.

Particulars	No. Of Students	M.R. No/Dt	Total Amount collected	Challan No/Dt	Amount deposited in Exam Fund	Amount deposited in Deptt. Passbook/Cash book	Balance
M.Phil 2nd Semester Odia-2015	1	14211/29.11.16	2325.00	2540/29.11.16	2075.00	0.00	250.00
Total			2325.00		2075.00	0	250.00
4th Semester M.A. Odia	30	18415 to 18443 & 18452/24.3.17	47400.00	4147/24.3.17	39900.00	0.00	7500.00
2nd semester M.A. Odia-16-17	31	18453 to 18483/24.3.17	31000.00	4146/24.3.17	23250.00	0.00	7750.00
4th Semester M.A. English-15-16	8	18444 to 18451/24.3.17	12800.00	4148/24.3.17	10800.00	0.00	2000.00
2nd semester M.A. English-16-17	15	18486 to 18498/24.3.17	15000.00	4150/24.3.17	11250.00	0.00	3750.00
2nd semester M.A. Urdu-16-17	2	18484 to 18485/24.3.17	2000.00	4149/24.3.17	1500.00	0.00	500.00
Total			108200.00		86700.00	0.00	21500.00

3rd Semester M.A. Odia	31	3063 3093/17.11.17	to	31000.00	8280/17.11.17	23250.00	0.00	7750.00
Ph.D Course work Odia & Urdu	10	3048 3057/20.9.17	to	13400.00	7700/20.9.17	10900.00	0.00	2500.00
	4	3058 3061/20.9.17	to	6360.00	7816/25.9.17	5360.00	0.00	1000.00
Total				50760.00		39510.00	0.00	11250.00
2nd Semester M.A. In Odia	29	8326 8354/22.3.18	to	29000.00	9783/22.3.18	21750.00	21500.00	3000.00
2nd Semester M.A. In Urdu	3	8301 8303/22.3.18	to	3000.00	9785/22.3.18	2250.00		
4th Semester M.A. In Odia-2016	30	8367 8396/22.3.18	to	48000.00	9780/22.3.18	40500.00		
4th Semester M.A. In Urdu-2016	2	8299 8300/22.3.18	to	3200.00	9782/22.3.18	2700.00		
2nd Semester M.A. In English(Reg. & Back)	22	8304 8325/22.3.18	to	22000.00	9784/22.3.18	16500.00		
4th Semester M.A. English-2016	12	8355 to 8366		19200.00	9781/22.3.18	16200.00		
Total				124400		99900.00	21500.00	3000.00
Grand Total				285685.00		228185.00	21500.00	36000.00

The total centre charge of Rs. 36000.00(Rs. 250.00 + Rs. 21500.00 + Rs.11250.00 + Rs. 3000.00) has not been account for during the financial year 2017-18.

In response to the objection statement the amount of Rs. 51,000.00 was recovered vide challan no - 3139 dated 16.01.2019 which includes Rs.36000.00 from Sri Prafulla Ku Behera Jr.Asst-cum-DEO and deposited in UCO, Nuapadhi Passbook bearing A/C No - 112910100006076.

11.5 - Misappropriation of Cash - due to Less-deposit of fees collected amounting Rs. 1800.00

During checking of DCR of Deptt. of Environment Science with reference to money receipts it is noticed that a sum of Rs. 27200.00 has been collected from 16 no. of students of M.Sc Chemistry 4th semester. Out of which Rs. 5600 has been kept in the Deptt. as centre charge and Rs. 19800.00 deposited in Exam Fund UCo Passbook bearing a/c No12910100175611 vide challan No 9788/27.3.18. The balance of Rs. 1800.00 (Rs. 27200.00-Rs. 19800.00-Rs. 5600.00) has neither been taken to Deptt. Cashbook nor deposited in any Passbook. The details of which is given below.

Name of the students	MR No/Dt	Amount collected	Amount kept as centre charge	Amount deposited in Dev-II A/C	Total	Amount not accounted for
Sambit Rout	02455/22.3.18	1700.00	350.00	19800.00	25400.00	1800.00
Ranjit Das	02456/22.3.18	1700.00	350.00			
Asit Ku. Pradhan	02457/22.3.18	1700.00	350.00			
M. Pranjali	02458/22.3.18	1700.00	350.00			

Subhshree Raj	02459/22.3.18	1700.00	350.00		
Dipanjali Rout	02460/22.3.18	1700.00	350.00		
Sahagee Majh	02461/22.3.18	1700.00	350.00		
Rasmiranjan Samal	02462/22.3.18	1700.00	350.00		
Banishree Sahoo	02463/22.3.18	1700.00	350.00		
Kamal Lochan Mallik	02464/22.3.18	1700.00	350.00		
Nihar Nirlipta Ranbir	02465/22.3.18	1700.00	350.00		
Prativa Rani Samal	02466/22.3.18	1700.00	350.00		
Tilottama Baishakh	02467/22.3.18	1700.00	350.00		
Sumati Pragyan Sing	02468/22.3.18	1700.00	350.00		
Himansu Soraj Mohanta	02469/22.3.18	1700.00	350.00		
Amit Bhusan Senapati	02470/22.3.18	1700.00	350.00		
Total		27200.00	5600.00	19800.00	25400.00
					1800.00

Hence the amount of Rs. 1800.00 may be recovered and compliance reported to audit.

In response to the objection statement the amount of Rs. 1,800.00 was recovered vide challan no - 585 dated 20.07.2018 from Smt Mamata Rani Das Jr.Asst-cum-DEO and deposited in UCO, Nuapadhi Passbook bearing A/C No - 12910100175611

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No comments.

PARA: 13 AUDIT OF RECEIPTS

13.1 -																														
During checking of DCR of Language & Literature department it is found that 12 no. of students of M. Phil 2nd semester-2016 admission batch had not been deposited their course fees for 2nd semester. It is came to our notice that they are allowed to continue the course and found to appear in 2nd semester exam. It is a matter of fact that without depositing course fees how they are allowed to continue the course and got a chance to appear in the examination. The list of the students with roll No. given below																														
<table border="1"> <thead> <tr> <th>Name of the Students</th> <th>Roll No</th> <th>Course fee</th> </tr> </thead> <tbody> <tr> <td>Biswajit Sahoo</td> <td>MPO/01/16</td> <td>10322.00</td> </tr> <tr> <td>Subhashree Satyabadini</td> <td>MPO/03/16</td> <td>10322.00</td> </tr> <tr> <td>Lipinath Sing</td> <td>MPO/05/16</td> <td>10322.00</td> </tr> <tr> <td>Khirodini Sahoo</td> <td>MPO/06/16</td> <td>10322.00</td> </tr> <tr> <td>Madhusmita Patra</td> <td>MPO/08/16</td> <td>10322.00</td> </tr> <tr> <td>Bibiana Tirkey</td> <td>MPO/10/16</td> <td>10322.00</td> </tr> <tr> <td>Madhuri Tirkey</td> <td>MPO/11/16</td> <td>10322.00</td> </tr> <tr> <td>Rajalaxmi Sahoo</td> <td>MPO/12/16</td> <td>10322.00</td> </tr> <tr> <td>Swagatika Sahoo</td> <td>MPO/13/16</td> <td>10322.00</td> </tr> </tbody> </table>	Name of the Students	Roll No	Course fee	Biswajit Sahoo	MPO/01/16	10322.00	Subhashree Satyabadini	MPO/03/16	10322.00	Lipinath Sing	MPO/05/16	10322.00	Khirodini Sahoo	MPO/06/16	10322.00	Madhusmita Patra	MPO/08/16	10322.00	Bibiana Tirkey	MPO/10/16	10322.00	Madhuri Tirkey	MPO/11/16	10322.00	Rajalaxmi Sahoo	MPO/12/16	10322.00	Swagatika Sahoo	MPO/13/16	10322.00
Name of the Students	Roll No	Course fee																												
Biswajit Sahoo	MPO/01/16	10322.00																												
Subhashree Satyabadini	MPO/03/16	10322.00																												
Lipinath Sing	MPO/05/16	10322.00																												
Khirodini Sahoo	MPO/06/16	10322.00																												
Madhusmita Patra	MPO/08/16	10322.00																												
Bibiana Tirkey	MPO/10/16	10322.00																												
Madhuri Tirkey	MPO/11/16	10322.00																												
Rajalaxmi Sahoo	MPO/12/16	10322.00																												
Swagatika Sahoo	MPO/13/16	10322.00																												

Monalisha Behera	MPO/14/16	10322.00
Tejaswini Samal	MPO/15/16	10322.00
Mamata Barik	MPO/16/16	10322.00
Total		123864.00

From the above list it is clear that the University lost Rs. 123864.00 towards course fees due to failure to collect the fees from the above students. Besides this fine Rs. 100.00 will be charged from each student as per the fine structure fixed for time limit for deposit of course fees. The total fine of Rs.1200.00 (12 students x @ fine Rs. 100.00/per students) will be charged in addition to course fee Rs. 123864.00. Thus, why the total sum of Rs. 125064.00(Rs. 123864.00 + Rs. 1200.00) shall not be suggested for recovery may be stated to audit.

In response to the objection statement the amount of Rs. 51,000.00 was recovered vide challan no - 3139 dated 16.01.2019 , Rs. 55,000.00 was recovered vide challan no - 3168 dated 19.01.2019, Rs. 55,064.00 was recovered vide challan no - 3214 dated 22.01.2019 which includes Rs.123864.00.00 from Sri Prafulla Ku Behera Jr.Asst-cum-DEO and deposited in UCO, Nuapadhi Passbook bearing A/C No - 112910100006076.

13.2 - Loss of University fund due to Non-deposit of Challans/DDs amounting Rs. 153363.00

Normal 0 false false false EN-IN X-NONE X-NONE

During checking of receipts of Exam Fund Cashbook with reference to DCR and Passbook it is noticed that the following DDs/challans have not been deposited in Exam Fund Passbook bearing A/C No-129101001756 till date. As the result the University sustained a loss of Rs. 153363.00 towards exam fees from students. The University Authority has not taken any steps towards collection these time barred DDs/Challans. On this score why the sum of Rs. 153363.00 shall not be suggested for recovery may be stated to audit.

Challan No	Date	Bank Name	DD Number	Amt.	DCR Page no
4939	6.5.17	SBI	169789	785.00	40
4970	10.5.17	BOI	205259	1,335.00	46
4973	10.5.17	SBI	939370	150.00	47
4973	10.5.17	UCO	169817	1,035.00	47
4973	10.5.17	UCO	311511	1,035.00	47
5051	22.5.17	UCO	089071	14,763.00	50
5158	22.6.17	UCO	000024	500.00	58
6072	5.8.17	IDBI	013422	2,000.00	70
7645	15.9.17	BOI	004266	1,685.00	83
7762	21.9.17	SBI	228901	1,685.00	93
7762	21.9.17	SBI	228900	1,685.00	93
7762	21.9.17	SBI	228904	1,685.00	93
7762	21.9.17	SBI	101833	1,685.00	93
7762	21.9.17	SBI	228909	1,685.00	93
7762	21.9.17	SBI	321027	1,685.00	93
7762	21.9.17	SBI	805840	1,685.00	93
7778	22.9.17	SBI	002866	985.00	96
8726	5.1.18	UNION	349321	500.00	151
9168	16.1.18	SBI	333262	1,185.00	162
9168	16.1.18	SBI	380237	1,185.00	162

9168	16.1.18	SBI	102110	1,185.00	162
9232	18.1.18	SBI	824433	1,085.00	172
9242	19.1.18	SBI	333267	1,085.00	178
9242	19.1.18	SBI	333269	1,085.00	178
9242	19.1.18	SBI	333268	1,085.00	178
9242	19.1.18	SBI	394443	1,085.00	178
9242	19.1.18	SBI	386554	1,085.00	178
9242	19.1.18	SBI	353461	1,085.00	178
9242	19.1.18	SBI	380167	1,085.00	178
9242	19.1.18	SBI	380176	1,085.00	178
9242	19.1.18	SBI	380168	1,085.00	178
9242	19.1.18	SBI	380150	1,085.00	178
9242	19.1.18	SBI	380171	1,085.00	178
9242	19.1.18	SBI	380174	1,085.00	178
9242	19.1.18	SBI	380173	1,085.00	178
9290	29.1.18	AXIS	071917	11,760.00	183
9289	29.1.18	AXIS	071916	13,360.00	183
9285	29.1.18	SBI	141124	16,905.00	183
9284	29.1.18	CORPORATION	353111	30,060.00	183
9357	29.1.18	CANARA	380259	150.00	188
9349	29.1.18	CANARA	553101	985.00	188
9353	29.1.18	CANARA	990341	1,335.00	188
9351	29.1.18	CANARA	553102	2,955.00	188
9350	29.1.18	CANARA	553103	5,425.00	188
9369	30.1.18	SBI	363253	1,235.00	189
9386	31.3.18	CBI	744056	600.00	194
9403	1.2.18	IOB	891873	500.00	196
9382	30.1.18	SBI	495717	1,835.00	205
9457	12.2.18	SBI	686440	2,700.00	209
9472	17.2.18	BOI	011221	1,835.00	212
9497	17.2.18	OGB		1,835.00	212
9685	14.3.18	UCO	394468	4,575.00	230
		Total		1,53,363.00	

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Loss of University Fund during the purchase of Library Books amounting Rs. 1,90,539.00

A sum of Rs. 1 crore from Rusa Fund was provided for purchase of Library Books. On scrutiny of the expenditure of RUSA fund Cashbook it is noticed that in the first phase a sum of Rs. 9,80,022.00 has been spent vide Vr. No-01/RUSA/26.4.17 towards supply of books to H.K. Mahatab Library, F. M. University. Accordingly from File No.FMU-LIB-PUR-90/2016, it was seen that vide Lr. No-71/12.8.16 of the Director of H.K. Mahatab Library, all the departments were communicated to provide requirement list for the procurement of books and accordingly each

department had submitted the list .

Through an advertisement in one daily newspaper naming "The Samaj" a Notice bearing No-LIB-PUR-96/Dt. 22.11.16 was published for Expression of interest for participating in book exhibition which was scheduled to be held in F.M. University Campus, Nuapadhi from 17.12.16 to 19.12.16.

As only one Seller namely Sabnam Pustak Mahal, Cuttack had applied for participation in book exhibition it was decided by the Purchase Committee (on dated. 15.12.16) to cancel the proposed book fair (Exhibition) procedure and to procure books from the book exhibition which was scheduled to be held at Bhubaneswar in the month of January-2017.

As per the provision of University Accounts Manual in Rule-41.1, Chapter-VI - The Librarian/ Heads of the Departments/Directors shall prepare and scrutinize the demands of their respective departments and either call for quotations of the Books/Journals etc. from the authorised price lists from the various established Publishers and Books sellers. The Librarian/ Heads of the Departments/Director as the case may be , shall prepare a comparative statement of the cost of the Books/Journals etc. quoted by different Book Sellers/Publishers so as to facilitate the Book sellers/Publishers on whom Orders are to be placed.

Instead of following the purchase procedure as per the provisions of University Accounts Manual either by (1) call for quotations or (2) asked for price from the various established Publishers and Books sellers , the Registrar vide Office Order No-FMU/LIB-121/24.12.16 asked the representatives of University under the chairmanship of the Director, F.M. University will sit in a meeting at exhibition ground at BBSR to decide a percentage of discount after due negotiation with the sellers and place order.

But the file produced before audit is silent regarding (1) the procedure adopted by the the representatives of the purchase committee of University under the chairmanship of the Director, F.M. University ,venue at Bhubaneswar on 8.1.17 , (2) the Book Sellers/Publishers attended at the meeting, (3) the documents regarding the discount offered by Sellers/Publishers attended at the meeting , (4) the comparative statement prepared to find out the lowest cost of the Books/Journals etc. quoted by different Book Sellers/Publishers. The above documents may be produced before audit for verification.

In a proceeding of purchase committee it was noticed that – decision was taken to procure the required books at a highest possible discount of 20% on the MRP of the Books. The committee also decided to purchase the ed books through one agency naming SABNAM PUSTAK MAHAL, CUTTACK at a discount of 20% on the MRP of the Books and accordingly an order had been placed to Sabnam Pustak Mahal, Cuttack for supply of Books vide no. – FMU – LIB-PUR-2016/90/123 Dated. 08.01.2017 from the Bhubaneswar Book fair ground. It was further noticed from the file that only Sabnam Pustak Mahal, Cuttack was present in the meeting, as an expression of interest to supply books at discount 20% vide Lr. No-102/8.1.17 was found attached. In such a situation where no more than one Established Booksellers/ Publishers were present in the meeting why the established procedure for purchase of Books were not followed may be explained.

Besides this, the list of books procured from Sabnam Pustak Mahal is mismatched with the earlier requirement indent supplied by the department. All the books have been procured as per the fresh indent prepared by the representatives of the purchase committee. Hence it proves that the procured books are beyond requirement list.

Further, on scrutiny it came to the notice of the audit that a file bearing no -FMU-LIB-PUR-92/2017-had been processed for procurement of books out of the balance of grant Rs. 9019978.00(Rs. 10000000.00-Rs. 980022.00). In this case all the books has been procured following the quotation call/ tender method. A comparative statement of discount has been prepared basing on the Publisher wise quotations supplied by 11 no of reputed firms. As the result the Purchase Committee obtained a high rate of discount as compared to discount obtained (20%) in case of purchase of books in question. Also it is noticed that the same Publisher "SABNAM PUSTAK MAHAL "had offered discount of ranging from 22.5% to 41.5% during 2nd purchase. The details of comparative discount availed during the two purchases from the books of same publisher supplied by SABNAM PUSTAK MAHAL (1st purchase) and different 11 Suppliers including SABNAM PUSTAK MAHAL (in 2nd purchase).

	1st phase (from SABNAM PUSTAK MAHAL)		2nd phase (different 11 Suppliers)	
Name of the Publisher	Name of the Supplier	Discount rate(%) in 1st phase procurement	Name of the Supplier	Discount rate(%) in 2nd phase procurement
ABHIJIT	SABNAM	20	SARAT	30
AXIS	SABNAM	20	SABNAM	41.5
BOOKS & ALLIED	SABNAM	20	SABNAM	30
CAMBRIDGE	SABNAM	20	UBSPD	37
CBS PUB	SABNAM	20	UBSPD	35
CENGAGE LE	SABNAM	20	SABNAM	32.5
CONCEPT	SABNAM	20	AMIT BOOK DEPOT, BBSR	40.5
DEEP & DEEP	SABNAM	20	RESEARCHCO	36
ELSEVIER	SABNAM	20	RESEARCHCO	33
FRIEND'S PUB	SABNAM	20	TECHNIZ	40
GRANTH MANDIR	SABNAM	20	SABNAM	31.5

HIMALAYA	SABNAM	20	AMIT BOOK DEPOT, BBSR	30.5
IK INTERNATIONAL	SABNAM	20	AMIT BOOK DEPOT, BBSR	30.5
Kalyani	SABNAM	20	SABNAM	22.5
KANISKA	SABNAM	20	SABNAM	36
KITAB MAHAL	SABNAM	20	UBS PD	32
MACMILLAN	SABNAM	20	SABNAM	31.5
Mc Graw-Hill	SABNAM	20	AMIT BOOK DEPOT, BBSR	32.5
NALANDA	SABNAM	20	SABNAM	25
NAROSA	SABNAM	20	UBSPD	32
NCBA	SABNAM	20	SABNAM	27.5
NEW AGE	SABNAM	20	AMIT BOOK DEPOT, BBSR	32.5
ORIENT BLACK	SABNAM	20	UBSPD	32
OXFORD	SABNAM	20	UBSPD	37
PEARSON	SABNAM	20	UBSPD	35
PENGUIN BOOK	SABNAM	20	SABNAM	30.5
PHI LEARNIN	SABNAM	20	AMIT BOOK DEPOT, BBSR	32.5
RAWAT	SABNAM	20	AMIT BOOK DEPOT, BBSR	40.5
ROUTLEDGE	SABNAM	20	TECHNIZ	38
S. CHAND	SABNAM	20	AMIT BOOK DEPOT, BBSR	32.5
SAGE	SABNAM	20	AMIT BOOK DEPOT, BBSR	41.5
SINAUER	SABNAM	20	AMIT BOOK DEPOT, BBSR	35.5
SPRINGER	SABNAM	20	TECHNIZ	39
UNIVERSITE PRESS	SABNAM	20	SABNAM	28
URDU BOOKS	SABNAM	20	SABNAM	25
VIDYAPURI	SABNAM	20	SABNAM	30.5
VIKAS	SABNAM	20	SABNAM	35.1
VINTAGE	SABNAM	20	AMID BOOK DEPOT, BBSR	32.5
WILEY	SABNAM	20	AMIT BOOK DEPOT, BBSR	32.5

The details of expenditure and rebate obtained in the 2nd phase procurement are given under.

Name of the Suppliers	Vr. No/Date	MRP	Discount	Net Payment
Publication Division, Ministry of Information and Broadcasting	14/Rusa/13.3.18	48029.00	16810.00	31219.00
Sales & Marketing, National Book Trust, India	15/Rusa/13.3.18	19220.00	4805.00	14415.00
Amit Book Depot, BBSR	27/Rusa/30.3.18	3016250.00	1078864.00	1937386.00
UBS Publication, BBSR	28/Rusa/30.3.18	1397221.00	491974.00	905247.00
Research co Books Pvt. Limited	29/Rusa/30.3.18	396008.00	138135.00	257873.00
	Total	4876728.00	1730588.00	3146140.00

On study of the above table it is found that the university got an average discount of 35.5% during the purchase of books when followed the established procedure of quotation call/tender process. As such had the same procedure been observed by the then The Director, Dr.H.K Mahatab library a sum of Rs. Rs. 190538.50 or 190539.00 could have been saved. (35.5 % discount of total purchase of Rs. 1224005.46 = Rs.434521.93 or 434522.00- Discount availed Rs.243983.50 (Rs. 817.60 less than actual discount)) .

In response to the objection memo issued the local authority replied that – Book exhibition/Book fair provides better scope / opportunity to `select an appropriate book of own choice / requirement. In fact, because of convenience and possibility of timely completion of the procurement process, purchasing books for the library from Book Fair has been a practice in many institution / universities in Odisha as well as in other states. Therefore, it was decided to hold a book exhibition on the University campus, so that the teachers can choose/ `select the relevant books from the available stock and the same could be purchased for the library. However, as only one vendor expressed its interest to attend the exhibition, the proposal was dropped as it could have cost a lot to arrange the same. Therefore it was decided to do the procurement from a larger book fair held at Bhubaneswar by `selecting relevant books and fixing of a discount rate acceptable to both the University and the supplier, instead of arranging a Book fair at Nuapadhi and purchasing books from there.

Decision to purchase books from Bhubaneswar book fair was taken in order to have a greater access to more number of suppliers and books available with them. As such, procurement of books, publications, periodicals etc. for library does not necessarily require a tender to be called as per Chapter -6 (Procurement of Goods and Services) Rules 136 (Definition of Goods) of the General Financial Rules 2005 of the Government of India. Further there was a heavy demand from the existing departments and more so from the newly opened Departments of Education and Urdu. As these Departments das sent almost one semester without sufficient books, there was a lot of pressure from the students and other stakeholders and therefore, keeping in view the demand and paucity of time, such a decision was taken.

As a part of the procurement process, different vendors/ suppliers were approached and a survey was done regarding availability of relevant books, discount rate offered and acceptance of adhering to the university norm/ condition of delivering the books at its own cost and completing the supply process in time. Further, fresh list was prepared and approved by the scanning the relevant books available with the vendors at the book fair (either there in or in their stores)

Sabnam Pustak Mahal , Cuttack a leading book Seller heaving membership no- MS230 with FPBA, New delhi, who offered to provide the Highest discount of 20% from amongst the vendors present in the fair, was entrusted to supply the `selected books at a discount of 20% on MRP. The `selected supplier was asked to submit his offer letter mentioning the exact rate of discount on all the `selected books as per the terms and conditions of the University. As the entire process was based on a verbal negotiation, no other vendor did submit any document and therefore, there was no written comparative statement. Further some books which were not available with Sabnam Puatak Mahal, but were available in the market were also included in the list and Sabnam Pustak Mahal accepted the responsibility of collecting the books from different publishers and supply them to the library within the stipulated period at his own cost.

Regarding the variation in rate of discount offered by the vendor, it may be mentioned that besides the marketing policy adopted by publishers from time to time. It also depends on various factors like quantum of orders and total budgetary provision for the procurement process, number of books from Indian and foreign publishers, other vendors interested in the process and competing with for the supply etc.

As such, there was no malafied intention in taking various decisions for the procurement process. The procedure of listing of books and purchasing them by visiting a state level book fair adopted by the university, instead of going for a tender was only to expedite the process and make books available to the students in time.

The authority in his reply it is stated that - because of convenience and possibility of timely completion of the procurement process, purchasing books for the library from Book Fair has been a practice in many institution / universities in Odisha as well as in other states. But the authority failed to establish the reason not to follow the provision of University Accounts Manual in Rule-41.1, Chapter-VI which stated that the Librarian/ Heads of the Departments/Directors shall prepare and scrutinize the demands of their respective departments and either call for quotations of the Books/Journals etc. from the authorised price lists from the various established Publishers and Books sellers. The Librarian/ Heads of the Departments/Director as the case may be , shall prepare a comparative statement of the cost of the Books/Journals etc. quoted by different Book Sellers/Publishers so as to facilitate the Book sellers/Publishers on whom Orders are to be placed.

As discussed above the Seller namely Sabnam Pustak Mahal, Cuttack had applied for participation in book exhibition(which was subsequently cancelled) also the only Supplier who has submitted the expression of interest to supply books vide Lr. No-102/8.1.17.

It was stated that the entire process was based on a verbal negotiation, no other vendor did submit any document and therefore, there was no written comparative statement. Which clearly shows that the authority was more interested in giving the order to a particular seller naming Sabnam Pustak Mahal, Cuttack by keeping aside all the rules and regulations of University Accounts Manual for purchase of the Books/Journals etc.

The urgency of procurement as stated by the authority does not stand good as process took 8 months to complete. Rather the process could have been completed early following the provision of University Accounts Manual in Rule-41.1 and without wasting time to hold a book fair for purchase of books.

As such for the loss of university fund to the tune of Rs. 190539.00 due to non observation of the provision of University Accounts Manual for purchase of Library books the then Director H.K. Mahatab Library, F. M. University Dr. Geetanjali Dash, Prof is solely responsible. Hence the amount of Rs. 190539.00 may be recovered and compliance reported to audit.

Person(s) Responsible for this paragraph				
S/no	Name	Designation	Address	Amount(In Rs:)
1	Dr. Geetanjali Dash	Director H.K. Mahatab Library	F.M. University, Vyasabihar, Nuapadhi, Balasore	190539

14.2 - Excess payment towards hiring charges of Bus services amounting Rs. 56531.00

During checking of expenditure of Dev-II Cashbook it is noticed a sum of Rs.1187155.00 has been shown expenditure towards Payment of hire charges of Buses out of which a sum of Rs. 56531.00 paid towards GST. As per provisions the rate of GST for transport of passengers with or without accompanied belongings, by non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour charter or hire; or stage carriage other than air-conditioned stage carriage is nil. hence the payment of Rs. 56531.00 towards GST is an inadmissible payment. The details as below -

Particulars	Period	Vr. No/Date	Total Amount	GST Amount
Payment made to M/S	12/17	316/20.1.18	393750.00	18750.00
Jamunda Suppliers	1/18	334/13.2.18	399655.00	19031.00
	2/18	363/17.3.18	393750.00	18750.00
	Total		1187155	56531.00

In response to the objection memo issued the local authority replied that – the University has already seek clarification from the commissioner of CT & GST regarding exemption of GST in respect of service provided towards transportation of students, faculties and staff in non-air conditioner bus contract carriage (copy enclosed). After receipt of clarification the compliance shall be intimated to audit. Keeping the aforesaid fact in view the objection raised by audit may be dropped.

As stated above the compliance may be produced before next audit till then the amount of Rs. 56531.00 is kept under objection.

14.3 - Excess payment towards electric charges mounting to Rs. 9,60,000.00

On Checking of the Development Cash Book w.r.t Paid vouchers it is observed that a sum of Rs. 3616653.00 was paid towards electric charges out of which a sum of Rs.19, 20,000.00 was paid towards demand charges (@250.00 per kva for 640 kvax12 months). But on scrutiny of the concerned file and paid vouchers it is observed that during the year 2017-18 consumption of kva in this university remains below 160kva (ranging between 124.4 kva to 66 kva) except for a month of November the consumption is 387 kva. The reason for unusual rise in consumption of power of 387 kva in the month of November'2017 may pl be explained. The details of bill payment for the month from March'2017 to FEB'2018 have been furnished below.

DEV VR NO	DATE	BILL NO	MONTH	ACCOU NT NO	DEMAN D (80% OF CONTA CT DEMAN D / 80% OF 800KVA	CONSU MPTION KVA	UNITS CONSU MED	DEMAN D CHARG ES @250.00	NET BILL (INCLUDING DEMAN D CHARG ES)	NET AMOUN T PAID	ADMISS IBLE CONTA CT DEMAN D	ADMISS IBLE DEMAN D (80% OF 200KVA)	ADMISS IBLE DEMAN D CHARG ES @250.00	EXCESS PAYME NT TOWAR DS DEMAN D CHARG ES
2	05.04.2017	19	MARCH'2017	BSL/3-0057	640	97	20520	1,60,000.00	2,64,743.00	2,64,743.00	200	160	40,000.00	1,20,000.00
33	03.05.2017	19	APRIL'2017	BSL/3-0057	640	117.2	46620	1,60,000.00	4,00,254.00	4,00,245.00	200	160	40,000.00	1,20,000.00
69	02.06.2017	23	MAY'2017	BSL/3-0057	640	124.4	31410	1,60,000.00	2,53,723.00	2,53,723.00	200	160	40,000.00	1,20,000.00
106	04.07.2017	19	JUN'2017	BSL/3-0057	640	80	15230	1,60,000.00	2,36,620.00	2,36,620.00	200	160	40,000.00	1,20,000.00

								.00	.00	.00			0	.00
130	04.08.2017	18	JULY'2017	BSL/3-0057	640	99	27000	1,60,000.00	2,98,527.00	2,98,527.00	200	160	40,000.00	1,20,000.00
165	05.09.2017	19	AUG'2017	BSL/3-0057	640	109	29380	1,60,000.00	3,11,412.00	3,11,412.00	200	160	40,000.00	1,20,000.00
200	22.09.2017	19	SEPT'2017	BSL/3-0057	640	105	28880	1,60,000.00	4,00,000.00	4,00,000.00	200	160	40,000.00	1,20,000.00
245	03.11.2017	23	OCT'2017	BSL/3-0057	640	107	28550	1,60,000.00	2,17,613.00	2,17,613.00	200	160	40,000.00	1,20,000.00
270	04.12.2017	22	NOV'2017	BSL/3-0057	640	387	32120	1,60,000.00	3,25,737.00	3,25,737.00				
297	04.01.2018	23	DEC'2017	BSL/3-0057	640	70	28520	1,60,000.00	3,09,012.00	3,09,012.00	200	160	40,000.00	1,20,000.00
328	02.02.2018	18	JAN'2018	BSL/3-0057	640	66	22170	1,60,000.00	2,74,021.00	2,74,021.00	200	160	40,000.00	1,20,000.00
342	23.02.2018	23	FEB'2018	BSL/3-0057	640	67	26620	1,60,000.00	2,96,605.00	3,25,000.00	200	160	40,000.00	1,20,000.00
								19,20,000.00	35,88,267.00	36,16,653.00			4,40,000.00	13,20,000.00

From the above table it is observed that during the year the bill was raised keeping the contact demand 800kva and demand cost paid (@80% of 800 kva) for 640kva @Rs.250.00 per kva amounting Rs.19,20,000.00 (1,60,000.00 per month). As the normal demand of the university is below 160 kva for all the months except Nov'2018 the contact demand may be reduced to 200 kva. As such due to high contact demand than the actual demand, the university paid a sum of Rs. 13,20,000.00 excess towards electricity charges .

In response to the objection memo issued the local authority replied that – the electricity is a technical subject and the university is having two electricians to cater the day to day needs of the university in both the campuses. The university authority deployed one electrical contractor to measure the load factor and it was reported that the maximum demand is of 400kva (copy enclosed). The report of the contractor was intimated to Supdt Engineer –cum- Electrical Inspector, Bhadrakh (Copy enclosed). The Electrical Inspector-cum-Supdt Engineer has furnished an inspection report (copy enclosed). Accordingly the university has made a request to the Executive Engineer, NESCO Uility Central Electrical Division, Balasore for reduction of contract demand from 800kva to 400kva. The requisite fee for the same has been deposited. (copy enclosed). Therefore the reduction of contact demand is going on. Keeping the above facts in view the memo no-17 dt. 20.08.2018 may be dropped.

In view of the above reply and considering the workload calculated by the university to 400kva the excess payment made amounting Rs. As follows –

Existing Contact Demand = 800kva

Demand (80% of 800kva) = 640kva

Admissible Contact Demand = 400kva

Admissible Demand (80% of 400kva) =320kva

Excess payment made towards excess demand than admissible = (640-320) kva = 320kva X Rs.250.00 per kva x 12 months= Rs.9,60,000.00 which may be recovered and compliance reported to audit.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI MANORANJAN NAYAK	COMPTROLLER OF FINANCE	F.M. University,Vyasabihar, Balasore	320000
2	PRO. SIBA PRASAD ADHIKARY	VICE CHANCELLOR	F.M. University,Vyasabihar, Balasore	106667
3	PROF. MADHUMITA DAS	VICE CHANCELLOR	F.M.	213333

			University,Vyasabihar, Balasore	
4	SRI AMAR SINGH SOREN	REGISTRAR	F.M. University,Vyasabihar, Balasore	320000

14.4 - Non-realisation of TDS amounting Rs. 67,507.00 towards IT and VAT of Exam Cashbook

On checking of Exam Cashbook with reference to paid vouchers it is observed that a sum of Rs. 1125279.00 advance was adjusted as detailed below. The adjustment of advance was pertaining to printing of question paper(confidential exam work) vide voucher No 29/24.5.2017 amounting Rs. 818696.00 and Vide Voucher No 31/30.5.2017 amounting Rs. 306583.00. As the nature of the job comes under works contract under Odisha Value added Tax Act-2004, the University is liable deduct VAT at rate of 4 percent and IT at the rate of 2 percent. But it was seen that the University failed to deduct Rs. 45011.00 towards VAT and Rs. 22506.00 towards IT during payment to the vendor/adjustment of advance.

VR NO	DATE	PARTICULARS	BILL NO	DATE	AMOUNT	IT	VAT
31	30.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	BL-10/16	16.01.2017	10,492.00	209.84	419.68
31	30.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	BL-11/16	16.01.2017	5,705.00	114.1	228.2
31	30.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	BL-12/16	16.01.2017	25,852.00	517.04	1,034.08
31	30.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	BL-13/16	16.01.2017	31,017.00	620.34	1,240.68
31	30.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	BL-14/16	16.01.2017	13,369.00	267.38	534.76
31	30.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	BL-15/16	16.01.2017	1,55,332.00	3,106.64	6,213.28
31	30.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	BL-16/16	16.01.2017	27,306.00	546.12	1,092.24
31	30.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	BL-17/16	16.01.2017	19,442.00	388.84	777.68
31	30.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	BL-18/16	16.01.2017	18,068.00	361.36	722.72
29	24.05.2017	CONFIDENTIAL EXAM WORK, PRINTING OF	Di-147/2017	09.02.2017	3,98,758.00	7,975.16	15,950.32

		QUESTION PAPER					
29	24.05.2018	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	Dt-148/2017	09.02.2017	59,155.00	1,183.10	2,366.20
29	24.05.2019	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	Dt-149/2017	09.02.2017	62,257.00	1,245.14	2,490.28
29	24.05.2020	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	Dt-150/2017	09.02.2017	18,104.00	362.08	724.16
29	24.05.2021	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	Dt-151/2017	09.02.2017	25,425.00	508.5	1,017.00
29	24.05.2022	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	Dt-152/2017	09.02.2017	1,09,747.00	2,194.94	4,389.88
29	24.05.2023	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	Dt-153/2017	09.02.2017	1,19,042.00	2,380.84	4,761.68
29	24.05.2024	CONFIDENTIAL EXAM WORK, PRINTING OF QUESTION PAPER	Dt-154/2017	09.02.2017	26,208.00	524.16	1,048.32
		TOTAL			11,25,279.00	22505.58	45011.16

In response to the objection memo issued the local authority replied that – The two most important confidential activities of examination section are printing of question paper and publication of result. These two confidential activities are carried out with zero tolerance of breaching confidentiality through two distinct firms. These two firms are associated with the university through coded identification with works contact unlike other non-confidential works contact of the university. The firm activities are very much restricted with COE and VC. Hence the firm details in favour of whom payment was released could not be disclosed to anybody except COE and VC. Therefore if the University will follow the audit observation like deduct of IT and VAT during payment from the said firm, then there is a high probability of breaching confidentiality. In the sequel our university will invite irreparable damage and financial loss overall. Further to mention that the account has been audited by Local Fund Auditor since 2000 with no such objection.

Hence considering the above facts the auditor observation may be dropped.

In the above compliance furnished the local authority fails to produce the exemption certificate from the income tax department and VAT authorities towards relief from payment of IT and VAT.

The authority Can follow the same procedure for payment of TDS towards IT and VAT as adopted for payment to the firms under works contact maintaining the confidentiality till date.

Also no objection raised in this regard by the Local Fund Auditor since 2000 does not qualify for relief under IT Act and VAT Act.

Hence the objection stands good. The amount of Rs. 67,507.00 may be recovered and deposited in the proper head of accounts. The VC and COE is responsible for such lapses.

14.5 - Non realisation TDS amounting Rs. 2088.00 towards payment of advertisement bills

On checking of expenditure of Dev-II Cashbook with reference to paid vouchers it is noticed that a sum of Rs. 104400.00 as detailed below has been expended towards advertisement in News papers.

DEV -II VR NO	DATE	BILL NO	AMOUNT
161	24.08.2017	BENNETT COLMAN	104400.00

As it is covered under works contract U/S – 194(c) of Odisha VAT Act-2004, the University is liable deduct IT @ 2% towards advertisement cost. But it was seen that the University failed to deduct Rs. 2088.00(2% of Rs. 104400.00) towards IT during payment to the advertising agency.

In response to audit objection memo issued the local authority is silent over the objection. Hence the amount of Rs. 2088.00 may be recovered and deposited in proper head of account with a compliance reported to audit.

14.6 - Non realisation of TDS amounting Rs. 150265.00 from the payment to Service provider.

During checking of expenditure of Dev-II cashbook it is found that a sum of Rs. 7513253.00 as detailed under has been paid towards remuneration to service provider -

DEV -II VR NO	DATE	MONTH	AMOUNT
7	06.04.2017	MAR'2017	448891.00
8	06.04.2017	MAR'2017	132440.00
45	08.05.2017	APR'2017	130201.00
46	08.05.2017	APR'2017	488334.00
76	09.06.2017	MAY'2017	492149.00
77	09.06.2017	MAY'2017	130720.00
111	11.07.2017	JUN'2017	132110.00
112	11.07.2017	JUN'2017	483279.00
133	08.08.2017	JULY'2017	495887.00
134	08.08.2017	JULY'2017	135556.00
172	08.09.2017	AUG'2017	135556.00
173	08.09.2017	AUG'2017	511412.00
194	20.09.2017	JULY'2017	6496.00
203	26.09.2017	SEPT'2017	135556.00
204	26.09.2017	SEPT'2017	510274.00
251	10.11.2017	OCT'2017	504019.00
252	10.11.2017	OCT'2017	135556.00
273	08.12.2017	NOV'2017	639575.00
299	06.01.2018	DEC'2017	631477.00
299	06.01.2018	BUS FEE	3000.00
329	07.02.2018	JAN'2018	612003.00
329	07.02.2018	BUS FEE	2400.00
350	08.03.2018	FEB'2018	613962.00
350	08.03.2018	BUS FEE	2400.00
TOTAL			7513253.00

As it is covered under works contract U/S – 194(c) of Odisha VAT Act-2004, the University is liable deduct IT @ 2% from cost of remuneration bill. But it was seen that the University failed to deduct Rs. 150265.00(2% of Rs. 7513253.00) towards IT from the payment made to the service provider.

In response to audit objection memo issued the local authority is silent over the objection. Hence the amount of Rs. 150265.00 may be recovered and deposited in proper head of account with a compliance reported to audit.

14.7 - Excess payment made due to without GST Number/Invalid GST Number amount Rs. 263257.00

During checking of expenditure of RUSA Fund Cashbook it is noticed a sum of Rs1576645.30 has been shown expenditure towards Purchase/ Execution of works out of which a sum of Rs. 131628.39 paid towards CGST and Rs. 131628.39 towards SGST. But in the following cases either the wrong GSTIN provided or bills bear no GSTIN. Under this circumstances the payment made to the Supplier/ Contractor is a loss to the University.

Particulars	Vr. No/Date	Amount	CGST	SGST	Total Amount	Remarks
Paid to Dev. Steel Industry, BBSR towards supply of study table, study chair, dinning table, dinning bench and steel rack.	07/RUSA/6.10.17	843688.52	118116.39	118116.39	1079921.00	Invalid GST TIN
Paid to Ramakanta Behera towards digging of Bore well fitting of light	16/RUSA/15.3.18	469700.00	13512.00	13512.00	496724.00	No GST TIN
		1313388.52	131628.39	131628.39	1576645.30	

As such, it is ambiguous to the fact that above dealers are authenticated dealers and regular depositor of tax . Hence the amount of Rs. 263256.78(CGST Rs. 131628.39.00 + SGST Rs 131628.39) or say Rs. 263257.00 needs recovery.

In response to the objection memo issued the local authority replied that – Dev Steel Industry BBSR has wrongly print his GSTIN No in the tax invoice no- 006dated.13.09.2017 towards supply of furniture. The said firm has furnished a copy of the form GSTR-3B as a proof of the deposit of tax collected.

Similarly, Ramakanta Behera contractor has furnished GST Regd. Copy , Pan Copy , and copy of the GSTR-3B with `updated deposite of GST till July – 2018-19.

As Audit has no scope to verify the details of GSTR-3B against which the taxes collected and deposited as mentioned in the compliance. Hence till proper verification of the fact the amount of Rs. 263257.00 may be kept under objection.

14.8 - Regarding non-production of bill/voucher against Para-14.7 of AR No 191099/16-17 Amounting Rs. 4,52,135.00

As per Para No.-14.7 of AR No: 191099/16-17 an amount of Rs. 452135.00 has been kept under objection due to non-production of following vouchers of Bio Science and Bio Technology Department. In spite of issue of objection statement the vouchers could not be made available to audit for checking. the details of which is as follows -

Sl. no	Voucher no/Date	Particulars of payments	Amount(In Rs)
1	01/30.04.15	STAR refrigeration	4500
2	1(b)/18.05.15	Godrej lock	550
3	1(c)/18.05.15	Parbati Refrigeration	1300
4	2/18.05.15	4 th Semester exam 2015	4000
5	03/18.05.15	Pragati Electronics	120
6	3(a)/18.05.15	Pragati Electronics	676
7	3(b)/18.05.15	Digital solution	300
8	04/13.07.15	BN Reprographics service	2400
9	Nil/15.07.15	Paid to Pravudatta Nayak(fellowship)	24000
10	Nil/15.07.15	Paid to Ansurekha Das	24000
11	08/20.08.15	Paid to Sk book store	607
12	09/21.08.15	Paid to S.T. Enterprises for purchase of classic acquaguard	1200
13	10/09.09.15	Paid to scientific traders for purchase of chemicals	2506
14	11/30.09.15	Paid to MAA computer towards	1140

		purchase of electronic item	
15	12/17.12.15	Paid through cheque no-532082	5000
16	13/17.12.15	Paid to Dhanes Kumar	20000
17	14/17.12.15	Paid to Sk Das	5395
18	15/17.12.15	Paid to V.P. Bag	2080
19	16/17.12.15	Paid to B.P. Barik	2750
20	17/30.01.16	Paid to P. Nath	24000
21	18/30.01.16	Paid to Dhanesh Kumar	72000
22	19/30.01.16	Freeze & co	1655
23	20/30.01.16	Paid to B. Mohanty	22133
24	21/30.01.16	Paid to Payal Priyadarshini	8000
25	22/30.01.16	Paid to Bhagya shree Mohanty	8000
26	23/30.01.16	Paid to Dhanesh Kumar	36000
27	24/30.01.16	Paid to A. Das	20000
28	25/30.01.16	Paid to P. Nayak	20000
29	26/30.01.16	Paid to Express Publication	3000
30	27/28.03.16	Paid to MAA Computer	1160
31	28//28.03.16	Samaj CTC (Adv.)	3960
32	29/28.03.16	Telephone Bill	2341
33	30/28.03.16	Paid to P. Nath	8000
34	31/28.03.16	Paid to Dhanesh Kumar	36000
35	32/28.03.16	Paid to Silicon	20000
36	33/28.03.16	Paid to B. Mohanty	8000
37	34/28.03.16	Paid through Cheque no-215205	7419
38	35/28.03.16	Paid through Cheque no-215206	2000
39	36/28.03.16	Paid through Cheque no-215207	36000
40	37/28.03.16	Paid through Cheque no-215208	8000
41	38/28.03.16	Paid through Cheque	1943
		Total	452135

In response to audit objection memo issued the local authority is silent over the objection. Hence the amount of Rs.452135.00 may be recovered and deposited in proper head of account with a compliance reported to audit. Being the DDO DR.BISHNU PRASAD DAS is solely responsible for the lapses.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	DR.BISHNU PRASAD DAS	PROFESSOR BS&BT	F.M. University,Vyasabihar, Balasore	452135

14.9 - Voucher wanting towards Language and Literature Department Cash Book Amounting Rs.91250.00

On checking the expenditure of language and literature department Cashbook the following vouchers could not be made available to audit for verification. The details as below -

Particulars	Vr. No/Date	Amount(In Rs.)
Amount spent towards centre expenses for 2nd semester M. Phil examination vide ch. No-220461/22.12.16	01/22.12.16	4000
Amount spent towards centre expenses for 1st semester M. Phil exam-2016 vide ch. No-220466/23.2.17	07/23.02.17	4000
Amount spent towards centre expenses for 1st and 3rd semester M. Phil exam-2016 vide ch. No-220467/02.03.17	08/02.03.17	22500

Amount spent towards centre expenses for 1st semester M. Phil exam-2016 vide ch. No-220468/14.3.17	09/14.03.17	6500
Amount spent towards centre expenses for 2nd and 4th semester M. A. exam-2017 vide ch. No-220473/18.05.17	02/18.05.17	21500
Amount spent towards centre expenses for M. Phil exam-2017 vide ch. No-220477/29.08.17	06/29.08.17	4000
Amount spent towards centre expenses for 1st and 3rd semester M. A. exam-2017 vide ch. No-253961/06.01.18	09/06.01.18	24000
Amount spent towards centre expenses for M. Phil 1st semester Exam-2017 vide ch. No-253962/28.02.18	10/28.02.18	4750
Total		91250

In response to audit objection memo issued the local authority is silent over the objection. The same may be produced before the next audit till then the amount of Rs. 91,250.00 is kept under objection.

14.10 - Voucher wanting of Education Department Cash Book Amounting Rs.50000.00

The following vouchers of Education Department Cash Book Amounting Rs.50000.00 could not be made available for checking. The details as follows-

Vr. No/Date	Amount	Particulars
15/26.3.18	30000.00	Expenses for National Seminar on 31st march-2018
16/28.3.18	20000.00	Expenses for National Seminar on 31st march-2018
Total	50000.00	

In response to audit objection memo issued the local authority is silent over the objection. The same may be produced before the next audit till then the amount of Rs. 50,000.00 is kept under objection.

14.11 - Voucher wanting of Environment Science Department Cash Book Amounting Rs.44707.00

The following vouchers of Environment Science Department Cash Book Amounting Rs.44707.00 could not be made available for checking. The details as follows-

Vr.No/Date	Amount(In Rs.)	particulars
06/23.8.17	4000.00	Admission contingency spent vide cheque No-250983/23.8.17
07/11.9.17	4000.00	Admission contingency spent vide cheque No-250984/11.9.17
13/31.1.18	1750.00	Centre expenses for M.phil 2nd semester exam-2017 spent vide cheque No-250990/31.1.18
14/31.1.18	2100.00	Centre expenses for M.phil 1st semester exam-2016 spent vide cheque No-250989/31.1.18
16/9.2.18	12857.00	Spent from centre charges towards remuneration to staffs for conducting Evs. 1st & 3rd semester exam-2017 vide Cheque

		No-250991/2.2.18
17/16.3.18	20000.00	Being the expenditure made against imprest money vide cheque No-250994/16.3.18
Total	44707.00	

In response to audit objection memo issued the local authority is silent over the objection. The same may be produced before the next audit till then the amount of Rs. **44,707.00** is kept under objection.

14.12 - Voucher wanting of Environment Science Department Cash Book Chemistry Amounting Rs.65005.00

The following vouchers of Environment Science Department (Chemistry) Cash Book Amounting Rs.65005.00 could not be made available for checking. The details as follows-

Vr.No/Date	Amount(In Rs.)	particulars
01/20.05.17	24000.00	Scholarship paid to Tilottama Baiskhi vide cheque No-530106/20.5.17
02/20.5.17	24000.00	Scholarship paid to Ranjit Dash vide cheque No-530105/20.5.17
03/31.1.18	9605.00	Centre expenses for M.sc 2nd & 4th semester exam-2017 spent vide cheque No-530107/31.1.18
05/7.2.18	7400.00	Centre expenses for M.sc1st & 3rd semester exam-2016 spent vide cheque No-530109/7.2.18
Total	65005.00	

In response to audit objection memo issued the local authority is silent over the objection. The same may be produced before the next audit till then the amount of Rs. **65,005.00** is kept under objection.

14.13 - Bill and vouchers wanting of BS & BT Cashbook Amounting Rs. 161840.00

During checking of expenditure of BS & BT Cashbook with reference to Passbook it is found that a sum of Rs. 161840.00 has been drawn from Uco, Nuapadhi Passbook bearing A/c No. 12910100177009 where as expenditure for the same has not been booked in the department Cashbook. The details of drawal from Passbook is given under.

Cheque No./Date	Amount(In Rs.)	De'scription
219710/5.4.17	15000.00	Cash drawn in favour of A. Panda
219711/11.4.17	8000.00	Cash drawn in favour of Debendra Behera
219712/13.4.17	4000.00	
NEFT/18.4.17	5000.00	Cash drawn in favour of Pravat Ku. Mohapatra
219714/4.5.17	11000.00	Cash drawn in favour of Debendra Behera
219715/8.5.17	3000.00	
219716/15.5.17	4000.00	
219717/19.5.17	3500.00	
219718/20.5.17	20000.00	Cash drawn in favour of A. Panda
219719/6.7.17	2400.00	
219720/17.7.17	10540.00	Cash drawn in favour of Anil Ku. Sahoo
251221/19.7.17	5000.00	Self
251222/28.7.17	4000.00	Self
251223/19.8.17	5000.00	Cash drawn in favour of Debendra Behera
251224/23.8.17	3000.00	
251225/28.8.17	3000.00	
251226/30.8.17	1500.00	Cash drawn in favour of T. Jena
251227/31.10.17	2000.00	Cash drawn in favour of R. Jena
251228/1.11.17	3000.00	Cash drawn in favour of Debendra Behera

251229/27.11.17	3000.00	Self
251230/21.12.17	10900.00	Self
251231/22.12.17	15000.00	Cash drawn in favour of Debendra Behera
251232/28.3.18	15000.00	Cash drawn in favour of Debendra Behera
251233/31.3.18	5000.00	Cash drawn in favour of R. Jena
Total	161840.00	

Thus, bill/voucher against the bank drawal of Rs. 161840.00 need be produced to audit for scrutiny.

The local authority neither replied to the objection memo nor returned back the same.

The above bill and vouchers along with the concerned records and registers may be produced before the next audit till then the amount of Rs. 161840.00 is kept under objection.

PARA: 15 AUDIT ON WORKS
PARA: 16 AUDIT ON UNITS / DEPARTMENT
16.1 - Focus area relating to audit of Different Department of F.M.U

There are 9 P.G Teaching departments functioning in Fakir Mohan University under the audit period as given below.

- 1.MBA Department
- 2.I & CT Department
- 3.Applied physics and Applied Ballistic
- 4.Social Science department
- 5.Population studies
- 6.Environmental Science
- 7.Bio science and Bio technology
- 8.Education department
9. Language and Literature department

1. (I) APAB Regular (HOD Cashbook), UCO Bank, Ganeswarpur, A/C No- 12910100188654

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Question setting, coding and valuation	44600.00	Question setting, coding and valuation	73110.00
Scholarship	20000.00	Scholarship	20000.00
Centre Expenses	21700.00	Centre Expenses	20650.00
Imprest Money	20000.00	Imprest Money	20000.00
Admission	8000.00	Admission	8000.00
Interest	10404.00	National Seminar	110000.00
O.B as on 1.4.17	404963.00	CB as on 31.3.18	277907.00
Total	529667.00		529667.00

- II. APAB SFC (HOD Cashbook), UCO Bank, Ganeswarpur, A/C No- 12910110036006

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Centre Expenses	41300.00	Centre Expenses	42700.00

Interest	4238.00		
OB as on 1.4.17	123971.00	CB as on 31.3.18	126809.00
Total	169509.00	Total	169509.00

2. BS & BT (HOD Cashbook) Uco, Nuapadhi, A/C No-12910100177009

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Interest	5891.00	Seminar	13000.00
Transfer from Exam. Fund	20240.00	Practical Exam	4000.00
Transfer from PGR Fund	4431.00	Semister	51000.00
Contingency	20000.00	Contingency	6500.00
Centre charge	67700.00	Centre Expenses	38340.00
Admission	8000.00	Scholarship	20000.00
		Unclassified expenses as per Passbook drawal	29000.00
OB as on 1.4.17	194639.00	CB as on 31.3.18	159061.00
Total	320901.00	Total	320901.00

3. Education (HOD Cashbook) UCO, Nuapadhi, A/C-12910110070413

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Interest	1323.00	Workshop	10000.00
Valuation	18360.00	Valuation	18360.00
Contingency	20000.00	Contingency	20000.00
National Seminar	50000.00	National Seminar	50000.00
Centre charge	86450.00	Centre charge	37650.00
Admission	4000.00	Admission	4000.00
OB as on 1.4.17	38013.00	CB as on 31.3.18	78136.00
Total	218146.00	Total	218146.00

4. (i) Environment Science (HOD Cashbook), UCO, Nuapadhi, A/C-12910100177011

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Centre Charge	59950.00	Centre Expenses	46066.00
Examination	14200.00	Examination	42534.00
Admission Contingency	8000.00	Admission Contingency	8000.00
Imprest Money	20000.00	Imprest Money	20000.00
Interest	3077.00		
Transferred to Exam. Fund	1300.00		
OB as on 1.4.17	78226.00	CB as on 31.3.18	68153.00
Total	184753.00	Total	184753.00

(ii) Environment Science Deptt.(Chemistry), HOD Cashbook, UCO, Nuapadhi, A/C-24150110006870

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Centre Charge	35350	Centre Expenses	22750
Scholarship	48000	Scholarship	48000
Interest	1948	Bank Charge	168
OB as on 1.4.17	34855	CB as on 31.3.18	49235
Total	120153	Total	120153

5. I & CT Deptt. (HOD Cashbook), UCO, Ganeswarpur, A/C-12910100177012

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Centre Charge	80500.00	Centre Expenses	76094.00
Examination	11480.00	Examination	11480.00
Admission	8000.00	Admission	8000.00
Interest	1502.00	Contigency	4100.00
OB as on 1.4.17	51568.00	CB as on 31.3.18	53376.00
Total	153050.00	Total	153050.00

6. (i) MBA Deptt. (Management) HOD Cashbook, UCO, Januganj, A/C No-12910100177013

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Interest	5897.00	Interest	
Centre Charge	33400.00	Centre Charge	60700.00
Admission	8000.00	Admission	8000.00
		Seminar	247892.00
		Contigency	12000.00
OB as on 1.4.17	301265.00	CB as on 31.3.18	19970.00
Total	348562.00		348562.00

(ii) MBA Deptt. (Commerce) HOD Cashbook, Uco, Januganj, A/C- 12910110042335

Receipt		Expenditure	
Deion of Units	Amounts	Deion of Units	Amounts
Interest	3160.00		
Centre Charge	24200.00	Centre Expenses	46950.00
OB as on 1.4.17	99677.00	CB as on 31.3.18	80087.00
Total	127037.00	Total	127037.00

7. Population Science Deptt. HOD Cashbook, Uco Nuapadhi, A/C No- 12910100177010

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Interest	3729.00		
Semister	12830.00	semister	12830.00
Transfer from geography account	282.00	Workshop	72716.00

Transfer from social work account	25596.00	Stationery	31711.00
Centre charge	34286.00	Centre charge	45221.00
Exam expenditure	2162.00	Postage	1660.00
Imprest money	20000.00		
Contingency	10115.00		
OB as on 01.04.17	168393.00	CB as on 31.03.18	113225.00
Total	277393.00	Total	277363.00

8. Social Science Deptt. HOD Cashbook, Uco, Nuapadhi A/C No-12910110001394

		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Interest	20289.00	Seminar	30000.00
Centre Charge	94550.00	Centre Exp	98750.00
Admission Exp	8000.00	Admission Exp	8000.00
Contingency	20000.00	Contingency	17900.00
OB as on 01.04.17	570821.00	CB as on 31.3.17	559010.00
Total	713660.00		713660.00

9. Hostel Warden Office, UCO, Nuapadhi, A/C-24150110023143

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Interest	1217.00	Remuneration	8100.00
Contingency	15568.00		
OB as 01.04.17	35143.00	CB as on 31.3.17	43828.00
Total	51928.00	Total	51928.00

10. Gent's Hostel No-01

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Interest	21017.00	Transfer to Gent's Hostel-2	90190.00
Seat Rent	11400.00	Transfer to Dev-II	196560.00
Water	57000.00	Remuneration to Staff	251700.00
Electricity	136800.00		
Admission Fee	18800.00		
Dev. Fee	103400.00		
Establishment Fee	235000.00		
Mess Establishment Fee	141000.00		
Common Room Fee	9400.00		
Magazine	14100.00		
Student Cultural Fee	10100.00		
Caution Money	56000.00	Refund of Caution Money	25120.00
Mess Advance	84000.00		
Mess Dues	1242810.00	Mess Expenses	1398871.00
OB as on 1.4.17	381206.00	CB as on 31.3.18	559592.00
Total	2522033.00	Total	2522033.00

Details of CB	
UCO, Nuapadhi, A/C-12910100175932	515406.00
UCO, Nuapadhi, A/C-24150110022788	44186.00
Total	559592.00

11. Gent's Hostel No-02, UCO, Nuapadhi, A/C- 24150110037164

Gent's Hostel No-02 is being operated from 15.11.17 with admission of 12 no. Of Students.

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Interest	420.00	Remuneration to staff	10000.00
Admission Fee	123620.00	Contigencies	14373.00
OB as on 1.4.17	0.00	CB as on 31.3.18	99667.00
Total	124040.00	Total	124040.00

12. Girl's Hostel No- 3 & 4

Receipt		Expenditure	
Deion of Units	Amount	Deion of Units	Amount
Interest	3368.00	Bank Charges	176.32
Room Rent	1790.00	Transferred to Dev-II Fund	83520.00
Seat Rent	6960.00	Developement expenses	160974.00
Electric Charges	83520.00	Contigent	8610.00
Water	34800.00	Salary	81127.00
Admission Fee	11600.00	Mess expenses	343056.00
Developement Fee	63800.00		
Establishment Fee	145000.00		
Common Room Fee	5800.00		
Magazine & News Paper Fee	8700.00		
Mess Dues	362327.00		
Students Cultural Fee	5800.00		
Hostel Caution Money	58000.00		
Mess Advance	87000.00		
OB as on 1.4.17	0.00	CB as on 31.3.18	201001.68
Total	878465.00		878465.00

PARA: 17 **AUDIT ON SCHEMES / PROGRAMMES**

PARA: 18 **MISCELLANEOUS**

18.1 - Non-refundable of balance amount of centre charge kept by the Education Deptt.

On checking of the DCR of education department it is noticed that Rs. 34650.00 has been collected from students towards centre charges for semester. On scrutiny of the expenditure of the department Cashbook it is found that a sum of Rs. 9410.00 has been expended towards centre

expenses during the financial year 2017-18. The balance amount Rs. 25240.00(34650.00-9410.00) has not been refunded to University Exam Fund till date. The details of which are given below.

Name of the semester	Centre charge collected	Vr. No/Date	Centre expenses (In Rs.)	Amount Refunded to Exam Fund
1st semester B.Ed/M.Ed-2017	17850.00	13/2.2.18	4872.00	12978.00
3rd semester B.Ed/M.Ed-2017	16800.00	14/13.2.18	4538.00	12262.00
Total	34650.00		9410.00	25240.00

In response to the objection memo issued the local authority replied that – Rs.25000.00 has been deposited vide Scroll No.- 1868 dated 29.10.2018. Balance amount rs. 240.00 will be deposited and compliance will be reported . (Xerox copy of the challan attached). Till deposit of Rs. 240.00 amount is kept under objection.

18.2 -

18.3 -

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

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

- The maintenance of accounts, records and registers needs improvement.
- Reconciliation between bank balance shown in the cash book and the actual balance in the bank pass book should be reconciled at the end of every month.
- The grant-in-aid register and U.C. register should be maintained by the University.
- Work register should be maintained in order to derive the clear cut position of expenditure on works.

As a result of this Audit transactions involving a sum of Rs 22177494.00 are held under objection which include an amount of Rs 6718988.00 suggested for recovery. Besides, a sum of Rs 234519 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	4896454.00	19622130.00	4896454.00	0.00	0.00	
2	14.1	190539.00	190539.00	190539.00	0.00	0.00	
3	14.2	0.00	56531.00	0.00	0.00	0.00	
4	14.3	960000.00	960000.00	960000.00	0.00	0.00	
5	14.4	67507.00	67507.00	0.00	0.00	67507.00	
6	14.5	2088.00	2088.00	0.00	0.00	2088.00	
7	14.6	150265.00	150265.00	0.00	0.00	150256.00	
8	14.7	0.00	263257.00	0.00	0.00	0.00	
9	14.8	452135.00	452135.00	452135.00	0.00	0.00	
10	14.9	0.00	91250.00	0.00	0.00	0.00	
11	14.10	0.00	50000.00	0.00	0.00	0.00	
12	14.11	0.00	44707.00	0.00	0.00	0.00	
13	14.12	0.00	65005.00	0.00	0.00	0.00	
14	14.13	0.00	161840.00	0.00	0.00	0.00	
15	18.1	0.00	240.00	0.00	0.00	0.00	
Total		6718988.00	22177494.00	6499128.00	0.00	219851.00	

Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	PARA-13.1/ AOS PAGE - 39-40	CHALLAN NO- 3214	2019-01-22	53864	PRAFULLA KU BEHERA
2	PARA-13.1/ AOS PAGE - 39-40	CHALLAN NO- 3168	2019-01-19	55000	PRAFULLA KU BEHERA
3	PARA-13.1/ AOS PAGE - 39-40	CHALLAN NO- 3139	2019-01-16	15000	PRAFULLA KU BEHERA
4	PARA-11.3/ AOS PAGE - 38-39	CHALLAN NO- 3139	2019-01-16	36000	PRAFULLA KU BEHERA
5	PARA-11.3/ AOS PAGE - 30	5143	2018-10-29	590	PROF. PRADIPTA KUMAR MISHRA
6	PARA-11.2/ AOS PAGE - 30	5143	2018-10-29	1000	PROF. PRADIPTA KUMAR MISHRA
7	PARA-11.1/ AOS PAGE - 21	-	2018-07-30	1032	AMARESH KU BARIK
8	PARA-11.1/ AOS PAGE - 21	-	2018-07-26	70233	AMARESH KU BARIK
9	PARA-11.5/ AOS PAGE - 16	CHALLAN NO- 585	2018-07-20	1800	MAMATA RANI DAS
Total				234519	

Audit Certificate

Certified that the accounts of F.M. University, Vyasabihar for the financial year 2017-2018 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**District Audit Officer
Local Fund Audit, BALASORE**