

**LOCAL FUND AUDIT, BALASORE, ODISHA**

CATEGORY : University,General	Audit Report No : 466493/AR/2019-2020-BALASORE
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**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>F.M. University,Vyasabihar</b>
2	Year of Accounts under Audit :	<b>2018-2019</b>
3	Name of the Local Authority during the year of A/Cs :	PROF-MADHUMITA DAS,VICE-CHANCELLOR FROM 02.08.2017 TO TILL DATE
	Name of the Local Authority at the time of Audit :	PROF-MADHUMITA DAS,VICE-CHANCELLOR FROM 02.08.2017 TO TILL DATE
4	Duration of Audit :	02-05-2019 To 09-11-2019 (Mandays Consumed :- 100)
5	Name of the Auditors :	SUNIL KUMAR BANGARI - Lead Auditor(02-05-2019 to 09-11-2019) RAMESH CH. BEHERA - Lead Auditor(02-05-2019 to 09-11-2019)
6	Name of the Reviewing Officer :	SRIDHAR DALAI(District Audit Officer)
7	Date of submission of report by Reviewing officer :	23-05-2020
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer(I/C) :	SRIDHAR DALAI
11	Date of approval of report by District Audit Officer :	12-06-2020

**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	02.05.2019	0.00	0.00	0.00	0.00
2	Measurement Books	0	0	0	0	0
3	ServicePostage Stamps	02.05.2019	15964.00	15964.00	page-99 dt-01.05.2019 of establishment section	0.00
4	6. Gold Medals	02.05.2019	28 nos	28 nos	page-19 dt-02.05.2019	
5	Miscellaneous receipt books	02.05.2019	14	14	Stock register page-21	Nil
6	Local receipts	02.05.2019	80	80	Stock register page-57	Nil
7	Library xerox M.R.books	02.05.2019	16	16	Stock register page-95	Nil
8	Migration	02.05.2019	190	190	Stock register page-66,Vov-2/2018-19	Nil
9	Affiliation books	02.05.2019	47	47	Stock register page-03	Nil
10	Service postage stamps,Exam section	02.05.2019	12386.00	12386.00	Stock register page-02/25.04.2019	Nil

**Comments**

The Local authority failed to produce the stock position of answer `scripts for physical verification in audit. However it is here by suggested to `update the stock register and produce the same before next audit for verification without fail.

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

<b>SIno</b>	<b>List Records/Register</b>
1	Cash Books
2	Register of Cheques Issued
3	Payment vouchers/Receipt Vouchers
4	Money Receipt Books
5	Advance Register
6	Festival Advance Register
7	Pay Advance Register
8	BD/CHEQUE Receipt Register
9	TDR Register/Investment Register
10	Salary and Allowances Payable Register
11	Security deposit Register
12	Earnest Money Deposit Register
13	Deposits with various Authorities
14	Grand-in-Aid Register
15	GPF Register
16	Register of Nomination for GPF/CPF
17	Bank Pass Books
18	Treasury Book of Drawal
19	Utilisation Certificate files
20	Log Book of Vehicles
21	Service Books
22	Stamp Account Register
23	Allotment Register
24	SD/EMD Register
25	Endowment Register
26	Foundation Fund Register
27	Non-Consumable Stock Register
28	Consumable Stock Register
29	Advance Ledger
30	Pay Bill Register
31	Bill Register

**B : List of Records/Registers not Maintained**

<b>SIno</b>	<b>List Records/Register</b>
1	Bank Books
2	Journal Register
3	Fixed Assets Register
4	Vehicle Advance Register
5	T.A. Advance Register
6	T.A. Control Register
7	Salary Control Register
8	Advances from Parties/Contractors/suppliers/employees
9	Sundry Debtors
10	Materials with Contractors
11	Alphabetical Sheet
12	Demand-Collection-Balance Register of fees recoverable from students/colleges

**C : List of Records/Registers not Produced to Audit**

Sino	List Records/Register
1	RECEIPT & PAYMENT ACCOUNT for the year end
2	INCOME & EXPENDITURE ACCOUNT for the year end
3	House Building Loan Register
4	Bank Loan Register
5	College dues Register
6	Counterfoils of issued Cheques
7	General Ledger
8	Sundry Creditors Register
9	Retention Money Register
10	Works Register
11	Loan Ledger

**D : List of Records/Registers not Required**

Sino	List Records/Register
1	Journal/Contra Vouchers
2	Trial Balance
3	CPF Register

**Comments**

Besides the above , the following important and mandatory registers were found to have been not maintained by the University. As the result of which the position of those data could not be arrived at this end. However the Local authority is advised to take necessary suitable steps for the maintenance of same and compliance reported to audit.

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 - 2018-2019

Sino	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	I.Q.A.C	01-04-2018	484138.00	17168.00	501306.00	0.00	31-03-2019	501306.00	31-03-2019	501306.00	0.00	
2	Biotechnology	01-04-2018	7431.80	140.00	7571.80	118.00	31-03-2019	7453.80	31-03-2019	7453.80	0.00	
3	L.C.Account	01-04-2018	3426.75	0.00	3426.75	3009.00	31-03-2019	417.75	31-03-2019	417.75	0.00	
4	N.S.S.Regular Central	01-04-2018	173875.20	556236.00	730111.20	600634.95	31-03-2019	129476.25	31-03-2019	129476.25	0.00	
5	N.S.S.Special	01-04-2018	194273.00	6984.00	201257.00	0.00	31-03-2019	201257.00	31-03-2019	201257.00	0.00	
6	N.S.S.Regular	01-04-2018	1836198.00	255475.00	2091673.00	931598.00	31-03-2019	1160075.00	31-03-2019	1160075.00	0.00	
7	GPF/Provident Fund	01-04-2018	42238221.40	7787582.00	50025803.40	7913626.00	31-03-2019	42112177.40	31-03-2019	42112177.40	0.00	
8	Welfare Fund	01-04-2018	159901.00	19405.00	179306.00	0.00	31-03-2019	179306.00	31-03-2019	179306.00	0.00	
9	GIS Cash book	01-04-2018	2059229.00	169116.00	2228345.00	31500.00	31-03-2019	2196845.00	31-03-2019	2196845.00	0.00	
10	Pension	01-04-2018	14993489.00	8631801.00	23625290.00	6558234.00	31-03-2019	17067056.00	31-03-2019	17067056.00	0.00	
11	Endowment	01-04-2018	2952792.26	636724.00	3589516.26	0.00	31-03-2019	3589516.26	31-03-2019	3589516.26	0.00	
12	Foundation Fund	01-04-2018	41005210.00	27701080.00	43775318.00	0.00	31-03-2019	43775318.00	31-03-2019	43775318.00	0.00	
13	RUSA	01-04-2018	24186861.67	32912861.00	57099722.67	8093152.00	31-03-2019	49006570.67	31-03-2019	49006570.67	0.00	
14	Sports	01-04-2018	5600291.00	1848653.00	7448944.00	748726.00	31-03-2019	6700218.00	31-03-2019	6700218.00	0.00	
15	Non-Collegiate Programme	01-04-2018	5325463.00	9632943.00	14958406.00	5807400.00	31-03-2019	9151006.00	31-03-2019	9151006.00	0.00	
16	DDCE	01-04-2018	28171707.95	20818311.00	48990018.95	8536222.00	31-03-2019	40453796.95	31-03-2019	40453796.95	0.00	
17	Self Financing Fund	01-04-2018	28514445.20	19976319.00	48490764.20	9757184.60	31-03-2019	38733579.60	31-03-2019	38733579.60	0.00	
18	P.G.Regular	01-04-2018	36946752.72	21444406.00	58391158.72	10223992.00	31-03-2019	48167166.72	31-03-2019	48167166.72	0.00	
19	Examination	01-04-2018	57011389.60	11889906.90	17591045.86	50035692.60	31-03-2019	12587476.60	31-03-2019	12584060.10	34165.00	
20	Development Fund-II	01-04-2018	4264178.00	25179613.00	29443791.00	25431477.00	31-03-2019	4012314.00	31-03-2019	4012314.00	0.00	
21	Development Fund-I	01-04-2018	26500648.92	4599722.00	31100370.92	0.00	31-03-2019	31100370.92	31-03-2019	31100370.92	0.00	
22	General	01-04-2018	57622710.00	10667671.00	16429942.00	68074022.00	31-03-2019	96225401.00	31-03-2019	96225401.00	0.00	

	fund-II	8	00	3.00	3.00	00	9	00	9	00	
23	General fund-I	01-04-2018	20264261.83	17961343.00	19987769.483	11750364.00	31-03-2019	82374053.83	31-03-2019	82374054.00	-0.17
24	N.S.S.Special Central	01-04-2018	238525.00	127848.00	366373.00	353250.00	31-03-2019	13123.00	31-03-2019	13123.00	0.00
	<b>GRAND TOTAL</b>		<b>76980231.130</b>	<b>58751160.200</b>	<b>13573139.13.30</b>	<b>32060347.9.15</b>		<b>10367104.34.15</b>		<b>10366762.69.32</b>	<b>34164.83</b>

**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 31.03.2019 of different cash books as follows--

Sl no	Name of the cash book	Cash	Bank	FFD	FDR	Total
1	L.C.Account	0.00	417.75	0.00	0.00	417.75
2	Gen fund-I	0.00	59264205.00	23109849.00	0.00	82374054.00
3	Exam.Fund	0.00	4521254.00	100217885.00	21101462.00	125840601.00
4	Gen fund-II	0.00	-65781412.00	143595489.00	18411324.00	96225401.00
5	Dev. Fund-I	0.00	139532.92	1917591.00	29043247.00	31100370.92
6	Non-Collegiate Programe	0.00	1001412.00	8149594.00	0.00	9151006.00
7	Sprts fund	0.00	982694.00	5005793.00	711731.00	6700218.00
8	SFC	0.00	721573.60	19978053.00	18033953.00	38733579.60
9	PGR	0.00	960452.72	16633414.00	30573300.00	48167166.72
10	Pension fund	0.00	33044.00	17034012.00	0.00	17067056.00
11	Welfare fund	0.00	179306.00	0.00	0.00	179306.00
12	DDCE fund	0.00	2616072.95	37837724.00	0.00	40453796.95
13	GIS fund	0.00	19993.00	0.00	2176852.00	2196845.00
14	GPF fund	0.00	915655.40	28185862.00	13010660.00	42112177.40
15	NSS regular	0.00	712991.00	0.00	447084.00	1160075.00
16	NSS special	0.00	201257.00	0.00	0.00	201257.00
17	NSS regular central	0.00	129476.25	0.00	0.00	129476.25
18	NSS special central	0.00	13123.00	0.00	0.00	13123.00
19	Bio techonology	0.00	7453.80	0.00	0.00	7453.80
20	IQAC	0.00	501306.00	0.00	0.00	501306.00
21	Foundation fund	0.00	35276.00	0.00	437717905.00	437753181.00
22	Endowment fund	0.00	415126.26	0.00	3174390.00	3589516.26
23	RUSA	0.00	450981.67	48555589.00	0.00	49006570.67
24	Dev. Fund-II	0.00	4012314.00	0.00	0.00	4012314.00
	<b>Total</b>	<b>0.00</b>	<b>12053506.32</b>	<b>450220855.00</b>	<b>574401908.00</b>	<b>1036676269.32</b>

Local authority could not produce the annual budget for verification in audit . Hence it is advised in audit to produce the same to next audit without fail.

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

F.M. University, Vyasabihar - 2018-2019

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANK	0	01-04-2018	92913482.18	31-03-2019	12053506.32	80859975.86	
	<b>GRAND TOTAL</b>			<b>92913482.18</b>		<b>12053506.32</b>	<b>80859975.86</b>	

**Reconciliation**

It was revealed that the total bank balance as per all cash books of University cash book Rs12053506.32 and the actual bank balance as per all pass books as on 31.03.2019 was Rs.92913482.18 So there was a difference of RS. 80859975.86 between closing bank balance as per cash books and bank pass books as on 31.03.2019 . 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

Details of Bank position as on 31.3.2019 between Bank pass book and pass book position mentioned in cash books----

SI No.	Name of the Bank	Account No	C.B. as per Pass book as on 31.3.2019	C.B. as per cash book as on 31.3.2019	Difference	Name of the cash book	REMARKS
1	SBI,SME Branch,Bls	31060290493	417.75	417.75	0.00	L.C.Account	
2	UCO Bank,Nuapadhi	12910100006105	59373702.00	59298826.00	-74876.00	Gen fund-I	
3	UCO Bank,Nuapadhi	12910100175611	20066934.84	4521254.00	-15545680.84	Exam.Fund	
4	UCO Bank,Nuapadhi	12910110018514	412054.00	-65781412.00	-66193466.00	Gen fund-II	
5	UCO Bank,Nuapadhi	24150110009147	100776.00	100776.00	0.00	Dev. Fund-I	
6	SBI,Main Branch,Bls	11157514608	38756.92	38756.92	0.00	Dev. Fund-I	
7	UCO Bank,Nuapadhi	24150110016312	3854129.52	4012314.00	158184.48	Dev. Fund-II	
8	UCO Bank,Nuapadhi	24150110036273	1001412.00	1001412.00	0.00	Non-Collegiate Programe	
9	UCO Bank,Nuapadhi	12910100006753	1001114.00	982694.00	-18420.00	Sprts fund	
10	UCO Bank,Nuapadhi	12910100006076	1095814.60	721573.60	-374241.00	SFC	
11	UCO Bank,Nuapadhi	12910100175826	1040902.72	960452.72	-80450.00	PGR	
12	UCO Bank,Nuapadhi	24150110005668	214557.00	33044.00	-181513.00	Pension fund	
13	UCO Bank,Nuapadhi	24150110006559	179306.00	179306.00	0.00	Welfare fund	
14	UCO Bank,Nuapadhi	12910100006780	1008365.45	2616072.95	1607707.50	DDCE fund	
15	UCO	24150110009697	19993.00	19993.00	0.00	GIS fund	

	Bank, Nuapadhi						
16	UCO Bank, Nuapadhi	12910110019139	807575.00	807575.00	0.00	GPF fund	
17	UCO Bank, Nuapadhi	12910100004933	712991.00	712991.00	0.00	NSS regular	
18	UCO Bank, Nuapadhi	12910100004932	201257.00	201257.00	0.00	NSS special	
19	UCO Bank, Nuapadhi	24150110033746	252076.25	129476.25	-122600.00	NSS regular central	
20	UCO Bank, Nuapadhi	24150110033791	13123.00	13123.00	0.00	NSS special central	
21	Indian Overseas Bank	83201000006173	3548.90	3548.90	0.00	Bio technology	
22	SBI, Main Branch, Bls	30183745973	25565.00	25565.00	0.00	GPF a/c	
23	Indian Overseas Bank	6116	82515.40	82515.40	0.00	GPF a/c	
24	Indian Overseas Bank	83201000007316	3904.90	3904.90	0.00	Bio technology	
25	SBI, Januganj branch	31186005541	501306.00	501306.00	0.00	IQAC	
26	UCO Bank, Nuapadhi	24150110010143	35276.00	35276.00	0.00	Foundation fund	
27	UCO Bank, Nuapadhi	12910100006600	415126.26	415126.26	0.00	Endowment fund	
28	UCO Bank, Nuapadhi	241501110022924	450981.67	450981.67	0.00	RUSA	
29	Unclassified amount in General fund-I in Bank position	0.00	0.00	-34621	-34621	General fund fund-I	Details not available
		<b>GRAND TOTAL</b>	<b>92913482.18</b>	<b>12053506.32</b>	<b>-80859975.86</b>		

**Non-reconciliation of Bank Account:-**As per Letter No.14261 dated 20.05.2013 of the Government in PR Department on "Measures to streamline the Financial Management System" and Rules 34 & 35 of the PSAP Rule, 2002, the DDO should make reconciliation of scheme-wise Cash Book vis-à-vis scheme-wise Bank Pass Book & Cheque Register in the 1st week of every month without fail and a certificate to that effect shall be recorded in the Scheme Cash Book with counter signature of Head of Office). Rule 10 and 12 of OGFR provide for control of expenditure and internal check against financial irregularities by the implementing agencies

The reconciliation of the bank pass book with that of the cash book has not been worked out by the University since long in spite of repeated objections raised in previous audit reports. Further, the Finance Department vide letter No.690/XIV-AUD-1/2003 dated 21.01.2009 has categorically instructed all the auditee institutions to work out the bank reconciliation figure in the end of the every month. But due to non-adherence of the above instructions there is a huge discrepancy between the closing balance of Cash Book and Bank Pass Book as on 31.03.2019.

On issue of audit objection memo vide memo the local authority replied that steps are being taken to reconcile the discrepancy and it is noted for future guidance. The reply of the local authority does not serve the purpose of objection. Till reconciliation Rs 80859975.86 is held under objection.

**Recommendation:-**The D.D.O. is once again advised to take effective steps for reconciliation of above discrepancy to avoid possibility of missing credit by banks as well as misappropriation of funds by other means and compliance reported to audit.

However as far as practicable the reconciliation of difference between bank position of cash book and pass book has been worked out here under. The local authority is advised to reconcile the same and produce before the next audit for verification.

**1. DDCE CASH BOOK:-**

<b>1. A/C No-1291010006780,UCO Nuapadhi University campus</b>			
1.C.B as per DDCE cash book A/C as on 31.3.2019			40453796.95
Deduct-Discrepancy between pass book and cash book prior to 1.4.2018			
Pass book-	26553430.45	(-)	1618277.50
Cash book-	28171707.95		
Difference	-1618277.5		
			38835519.45
Deduct-FFD balance not included with pass book balance but shown in cash book balance as		(-)	37837724.00



on 31.3.2019			997795.45
Deduct-The following amounts credited in cash book during 2018-19 but not credited in pass book till 31.3.2019			
DDNo/Date	Amount	Particulars	
336050/24.4.18	5050.00	Challan register page-50,sl.no-25	
142750/19.6.18	5550.00	Credited in P/B on23.2.18 but credited in cash book on 19.6.18(Challan reg-P-54)	
496579/24.9.18	600.00	Challan register page-60,sl.no-125(33)	
504036/24.9.18	7150.00	Challan register page-62,sl.no-125(99)	
508489/24.9.18	7750.00	Challan register page-63,sl.no-125(119)	
508502/24.9.18	8250.00	Challan register page-63,sl.no-125(127)	
Scroll-1674/29.9.18	5750.00	Challan register page-65,sl.no-139	
102479/12.10.18	600.00	Challan register page-69,sl.no-153(3)	
352405/19.11.18	7750.00	Challan register page-76,sl.no-158(1)	
508711/19.11.18	5750.00	Challan register page-76,sl.no-158(8)	
508721/19.11.18	7750.00	Challan register page-76,sl.no-158(10)	
508692/19.11.18	7750.00	Challan register page-77,sl.no-158(22)	
508727/19.11.18	5750.00	Challan register page-77,sl.no-158(24)	
508728/19.11.18	5750.00	Challan register page-77,sl.no-158(25)	
508729/19.11.18	5750.00	Challan register page-77,sl.no-158(28)	
013822/19.11.18	7750.00	Challan register page-77,sl.no-158(29)	
013823/19.11.18	7750.00	Challan register page-77,sl.no-158(30)	
508731/19.11.18	7750.00	Challan register page-77,sl.no-158(31)	
508240/19.11.18	8750.00	Challan register page-77,sl.no-158(32)	
508733/19.11.18	5750.00	Challan register page-77,sl.no-158(33)	
508734/19.11.18	5750.00	Challan register page-77,sl.no-158(34)	
500022/19.11.18	7750.00	Challan register page-77,sl.no-158(37)	
4144418/19.11.18	7750.00	Challan register page-77,sl.no-158(38)	
508736/19.11.18	7750.00	Challan register page-77,sl.no-158(39)	
508735/19.11.18	5750.00	Challan register page-77,sl.no-158(41)	
508238/19.11.18	7750.00	Challan register page-77,sl.no-158(48)	
508749/19.11.18	5750.00	Challan register	

		page-78,sl.no-158(53)		
414419/19.11.18	5750.00	Challan register page-78,sl.no-158(56)		
408251/19.11.18	7750.00	Challan register page-78,sl.no-158(57)		
508250/19.11.18	600.00	Challan register page-78,sl.no-158(58)		
508754/19.11.18	5750.00	Challan register page-78,sl.no-158(60)		
508755/19.11.18	5750.00	Challan register page-78,sl.no-158(61)		
508757/19.11.18	7750.00	Challan register page-78,sl.no-158(62)		
508759/19.11.18	8750.00	Challan register page-78,sl.no-158(63)		
508767/19.11.18	200.00	Challan register page-78,sl.no-158(64)		
508761/19.11.18	7550.00	Challan register page-78,sl.no-158(65)		
508760/19.11.18	5750.00	Challan register page-78,sl.no-158(66)		
508769/19.11.18	200.00	Challan register page-78,sl.no-158(67)		
414420/19.11.18	5750.00	Challan register page-78,sl.no-158(73)		
508773/19.11.18	7750.00	Challan register page-78,sl.no-158(79)		
508773/19.11.18	7750.00	Challan register page-78,sl.no-158(81)		
534050/19.11.18	600.00	Challan register page-78,sl.no-158(85)		
534049/19.11.18	7150.00	Challan register page-78,sl.no-158(86)		
508782/19.11.18	7750.00	Challan register page-79,sl.no-158(88)		
534051/19.11.18	5750.00	Challan register page-79,sl.no-158(92)		
504051/19.11.18	8250.00	Challan register page-79,sl.no-158(94)		
508775/19.11.18	5750.00	Challan register page-79,sl.no-158(99)		
414423/19.11.18	5750.00	Challan register page-79,sl.no-158(102)		
508795/19.11.18	5150.00	Challan register page-79,sl.no-158(103)		
508796/19.11.18	7750.00	Challan register page-79,sl.no-158(104)		
508785/19.11.18	5750.00	Challan register page-79,sl.no-158(105)		
508790/19.11.18	7750.00	Challan register page-79,sl.no-158(106)		
508799/19.11.18	7750.00	Challan register page-79,sl.no-158(107)		
508800/19.11.18	7750.00	Challan register page-79,sl.no-158(108)		
508792/19.11.18	7750.00	Challan register page-79,sl.no-158(109)		
011487/19.11.18	5750.00	Challan register page-81,sl.no-158(8)		

508615/14.11.18	7750.00	Challan register page-81,sl.no-158(5)		
508614//14.11.18	7750.00	Challan register page-83,sl.no-158(8)		
245644//14.11.18	10050.00	Challan register page-83,sl.no-158(7)		
508618//14.11.18	5750.00	Challan register page-83,sl.no-158(9)		
508613//14.11.18	7750.00	Challan register page-83,sl.no-158(10)		
508631//14.11.18	7150.00	Challan register page-83,sl.no-158(11)		
508632//14.11.18	7750.00	Challan register page-83,sl.no-158(12)		
508637/14.11.18	7150.00	Challan register page-83,sl.no-158(13)		
508627/14.11.18	600.00	Challan register page-83,sl.no-158(14)		
508624/14.11.18	7750.00	Challan register page-83,sl.no-158(15)		
508636/14.11.18	8750.00	Challan register page-83,sl.no-158(16)		
508645/14.11.18	5750.00	Challan register page-83,sl.no-158(24)		
508643/14.11.18	7750.00	Challan register page-83,sl.no-158(28)		
333466/14.11.18	7750.00	Challan register page-83,sl.no-158(30)		
508653/14.11.18	10150.00	Challan register page-83,sl.no-158(33)		
139840/14.11.18	7150.00	Challan register page-83,sl.no-158(36)		
414401/14.11.18	10150.00	Challan register page-84,sl.no-159(41)		
508663/14.11.18	7750.00	Challan register page-84,sl.no-159(44)		
508664/14.11.18	5750.00	Challan register page-84,sl.no-159(45)		
102535/14.11.18	5150.00	Challan register page-84,sl.no-159(46)		
102534/14.11.18	600.00	Challan register page-84,sl.no-159(47)		
333469/14.11.18	7750.00	Challan register page-84,sl.no-159(49)		
333467/14.11.18	7750.00	Challan register page-84,sl.no-159(50)		
508669/14.11.18	7750.00	Challan register page-84,sl.no-159(51)		
508668/14.11.18	7750.00	Challan register page-84,sl.no-159(52)		
508667/14.11.18	7750.00	Challan register page-84,sl.no-159(53)		
414403/14.11.18	7750.00	Challan register page-84,sl.no-159(55)		
224872/14.11.18	7750.00	Challan register page-84,sl.no-159(56)		
508673/14.11.18	8250.00	Challan register page-84,sl.no-159(57)		
508674/14.11.18	8250.00	Challan register page-84,sl.no-159(59)		

013817/14.11.18	8250.00	Challan register page-84,sl.no-159(64)		
508679/14.11.18	7750.00	Challan register page-84,sl.no-159(65)		
224883/14.11.18	5750.00	Challan register page-84,sl.no-159(66)		
508690/14.11.18	5750.00	Challan register page-84,sl.no-159(75)		
508685/14.11.18	7750.00	Challan register page-85,sl.no-159(78)		
508691/14.11.18	7750.00	Challan register page-84,sl.no-159(79)		
508695/14.11.18	8750.00	Challan register page-85,sl.no-159(82)		
534033/14.11.18	7150.00	Challan register page-85,sl.no-159(85)		
534034/14.11.18	600.00	Challan register page-85,sl.no-159(86)		
346366/14.11.18	600.00	Challan register page-85.no-159(92)		
352406/14.11.18	7750.00	Challan register page-85,sl.no-159(93)		
352408/14.11.18	7750.00	Challan register page-85,sl.no-159(94)		
784188/14.11.18	7750.00	Challan register page-86,sl.no-159(29)		
571833/14.11.18	5150.00	Challan register page-87,sl.no-159(13)		
508829/20.11.18	7750.00	Challan register page-91,sl.no-161(1)		
500018/20.11.18	25000.00	Challan register page-91,sl.no-161(2)		
500017/20.11.18	25500.00	Challan register page-91,sl.no-161(3)		
508844/20.11.18	7750.00	Challan register page-91,sl.no-161(4)		
508862/20.11.18	7750.00	Challan register page-91,sl.no-161(12)		
508865/20.11.18	7750.00	Challan register page-91,sl.no-161(13)		
333479/20.11.18	5750.00	Challan register page-91,sl.no-161(15)		
414431/20.11.18	5750.00	Challan register page-92,sl.no-161(20)		
508788/20.11.18	5750.00	Challan register page-92,sl.no-162(1)		
433122/20.11.18	5750.00	Challan register page-92,sl.no-162(4)		
433123/20.11.18	5750.00	Challan register page-92,sl.no-162(5)		
414427/20.11.18	5750.00	Challan register page-92,sl.no-162(6)		
508794/20.11.18	7750.00	Challan register page-92,sl.no-162(9)		
508808/20.11.18	7750.00	Challan register page-92,sl.no-162(10)		
333475/20.11.18	7750.00	Challan register page-92,sl.no-162(11)		
414424/20.11.18	7150.00	Challan register page-92,sl.no-162(12)		

414425/20.11.18	600.00	Challan register page-92,sl.no-162(13)		
508807/20.11.18	7750.00	Challan register page-92,sl.no-162(14)		
508805/20.11.18	7750.00	Challan register page-92,sl.no-162(15)		
508806/20.11.18	5750.00	Challan register page-92,sl.no-162(16)		
508823/20.11.18	7150.00	Challan register page-92,sl.no-162(23)		
508756/20.11.18	7750.00	Challan register page-92,sl.no-162(24)		
508813/20.11.18	8250.00	Challan register page-92,sl.no-162(25)		
508816/20.11.18	7750.00	Challan register page-92,sl.no-162(27)		
508817/20.11.18	7750.00	Challan register page-92,sl.no-162(28)		
508817/20.11.18	7750.00	Challan register page-93,sl.no-162(31)		
335262/20.11.18	500.00	Challan register page-93,sl.no-162(32)		
508818/20.11.18	5750.00	Challan register page-93,sl.no-162(33)		
508753/20.11.18	5750.00	Challan register page-93,sl.no-162(35)		
508825/20.11.18	7750.00	Challan register page-93,sl.no-162(42)		
508827/20.11.18	7750.00	Challan register page-93,sl.no-162(43)		
508830/20.11.18	5750.00	Challan register page-93,sl.no-162(44)		
352412/20.11.18	7750.00	Challan register page-93,sl.no-162(46)		
508633/20.11.1/	7150.00	Challan register page-93,sl.no-162(48)		
333477/20.11.18	8750.00	Challan register page-93,sl.no-162(51)		
352413/20.11.18	7750.00	Challan register page-93,sl.no-162(53)	(-)	938850.00
508828/20.11.18	7750.00	Challan register page-93,sl.no-162(54)		
<b>TOTAL</b>	<b>938850.00</b>			
				58945.45
Add-The following amounts credited in pass book during 2018-19 but not credited incash book till 31.3.2019				
<b>DDNo/Date</b>	<b>Amount</b>	<b>Particulars</b>		
462546/20.9.18	600.00	Not Cr in cash book till 31.3.19		
462569/28.9.18	7150.00	Not Cr in cash book till 31.3.19		
462581/28.9.18	7750.00	Not Cr in cash book till 31.3.19		
462105/28.9.18	8250.00	Not Cr in cash book till 31.3.19		
Scroll- 1674/28.9.18	5750.00	Not Cr in cash book till 31.3.19		
294513/1.10.18	100.00	Cr 7050.00 in cash book but Rs 7150.00 Cr in pass book.		
773178/1.10.18	100.00	Cr 7050.00 in cash book but Rs 7150.00 Cr in pass book.		
496575/1.10.18	600.00	Not Cr in cash book till 31.3.19		
462057/16.10.18	600.00	Not Cr in cash book till 31.3.19		

508644/15.11.18	7750.00	Not Cr in cash book till 31.3.19		
508629/15.11.18	7750.00	Not Cr in cash book till 31.3.19		
P/B dt 17.11.18	146150.00	Not Cr in cash book till 31.3.19		
P/B dt 19.11.18	152100.00	Not Cr in cash book till 31.3.19		
571833/20.11.18	5150.00	Not Cr in cash book till 31.3.19		
P/B dt 21.11.18	194050.00	Not Cr in cash book till 31.3.19		
P/B dt 21.11.18	133000.00	Not Cr in cash book till 31.3.19		
P/B dt 22.11.18	141900.00	Not Cr in cash book till 31.3.19	(+)	947550.00
P/B dt 23.11.18	24850.00	Not Cr in cash book till 31.3.19		
P/B dt 27.11.18	98200.00	Not Cr in cash book till 31.3.19		
11487/13.12.18	5750.00	Not Cr in cash book till 31.3.19		
<b>Total</b>	<b>947550.00</b>			
				1006495.45
Add- Rs 1415.00 debited from cash book on dt 10.4.18 but debited from pass book on dt 19.3.18 vide chqe no-252842/31.3.18			(+)	1415.00
				1007910.45
<b>Pass book balance as on 31.3.19</b>				1008365.45
Difference not reconciled				455.00

**2.DEVELOPMENT FUND-II**

<b>1. A/C No-24150110016312,UCO Nuapadhi University campus</b>				
1.C.B as per Development -II cash book A/C as on 31.3.2019				4012314.00
Add - the following cheques issued during 2018-19 but debited from pass book after 31.3.2019.				
<b>Cheque no/ date</b>	<b>amount</b>	<b>Date of drawal</b>		
259447/30.3.19	76322.00	2:04:19		
259445/30.3.19	4460.00	2:04:19		
259451/30.3.19	4000.00	3:04:19		
259452/30.3.19	1800.00	4:04:19	(+)	308384.80
259423/15.3.19	71400.00	30:04:19		
259453/30.3.19	825.00	2:05:19		
259450/30.3.19	56892.00	4:04:19		
259439/28.3.19	2771.00	6:04:19		
259448/30.3.019	17640.00	9:04:19		
259444/30.3.19	1877.00	11:04:19		
259426/15.3.19	13271.90	4:04:19		
259441/28.3.19	40325.90	4:04:19		
259449/30.3.19	16800.00	5:04:19		
<b>Total</b>	<b>308384.80</b>			
				4320698.80
Deduct - the following B.C and collection charges debited from pass book during 2018-19 but not debited from cash book till 31.3.2019.				
Date	Amount	Particulars	(-)	88.52
25:03:19	2.96	10002.96-10000		
19:01:19	5.90	54580.90-54575		
11:10:18	2.96	9669.96-9667		
15:03:19	5.90	13271.90-13266		
28:03:19	64.90	1825744.90-1825680		
28:03:19	5.90	40325.90-40320		
<b>Total</b>	<b>88.52</b>			
				4320610.28
Add - GST adjustment transaction amount debited from pass book during 2018-19 but not debited from cash book till 31.3.19.				
Date	Amount			

25:03:19	0.46		(+)	2.96
25:03:19	2.5			
<b>Total</b>	<b>2.96</b>			
				4320613.24
Deduct- Rs 117269.72 debited from pass book on 17.1.2019 but not debited from cash book till 31.3.2019				
Date of Debit	Amount			
17:01:19	117269.72		(-)	117269.72
				4203343.52
Deduct- Difference prior to 1.4.2018 between pass book and cash book				
Pass book balance	4112865			
Cash book balance	4264178		(-)	151313.00
Difference	151313			
				4052030.52
Cheque no/ date	amount	Date of drawal		
254020/23.2.18	55000.00	21:05:18		
254040/13.3.18	6000.00	3:05:18		179731.00
254058/31.3.18	2911.00	10:04:18	(-)	
254059/31.3.18	2520.00	2:05:18		
254060/31.3.18	113300.00	7:04:18		
<b>Total</b>	<b>179731.00</b>			
				3872299.52
Deduct -Rs 5470.00 twice taken into cash book vide page-40/28.6.18 & 69/31.8.18 but the same has been credited in pass book only once on 12.7.18				
			(-)	5470.00
				3866829.52
				3866829.52
Deduct - The following amounts Cr in cash book but not found to have been Cr in pass book.				
Cheque no/ Date	Amount	Particulars		
9851/31.3.18	100.00	Challan Register page no-57		
607974/6.7.18	1000.00	Challan Register page no-62	(-)	2200.00
987724/19.7.18	1000.00	Challan Register page no-64		
1200/20.8.18	100.00	As per challan Rs 1200.00 but Cr in pass book Rs1100.00		
<b>Total</b>	<b>2200.00</b>			
				3864629.52
Deduct- Rs 500.00 excess credited in cash book on1.9.18 vide D.D. no- 27567 /26.6.18( as per challan Rs 1000.00 but as per pass book dt.17.9.18 Rs 500.00				
			(-)	500.00
				3864129.52
Deduct- Rs 1000.00 credited in cash book on1.9.18 vide D.D. no- 909295/15.6.18but not credited in pass book ( Ref- challan Register page no-86 , sl no-90 )				
			(-)	1000.00
				3863129.52
Deduct- Rs 1000.00 credited in cash book on1.9.18 vide D.D. no- 122537/15.6.18but not credited in pass book ( Ref- challan Register page no-86 , sl no-98 ) Tha said DD has been returned to the person concerned vide Letter No- 3884 Dt.15.7.19 for issue of a fresh/revalidated DD				
			(-)	1000.00
				3862129.52
Deduct-The following DDs are credited and later on debited from pass book due to invalid DD/cheque but no further credit was made in pass book though shown as credited in cash book.				
D D no/Date	Amount	Particulars		
599467/19.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18		

599468/10.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18	
214426/18.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18	
116646/19.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18	(-) 7500.00
322369/18.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18	
020340/---	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18	
541403/18.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18	
842272/18.6.18	500.00	Cr in P/B on20.9.18 and Dr on 20.9.18	
<b>Total</b>	<b>7500.00</b>		

			3854629.52
Deduct- Cheque no-960014/19.6.18 Rs 1000.00 credited in pass book on 30.5.19 but credit shown in cash book on 1.9.18		(-)	1000.00
			3853629.52
Add - Rs 500.00 not taken to cash book but credited in pass book ( challan register page no-81 actual DD amount is Rs 1000.00 which is deposited in pass book on 27.9.18vide DD no-692487/Dt19.6.18 but taken to cash book Rs 500.00		(+)	500.00
			3854129.52
Pass book balance as on 31.3.2019			3854129.52

**3.PENSION CASH BOOK:-**

<b>1.A/C no- 24150110005668 UCO,Nuapadhi</b>			
1.C.B as per Pension cash book as on 31.3.2019			33044.00
2. Add chque no-0004/ 30.3.19 Dr from cash book on dt 30.3.19 but Dr from pass book on 18.4.19	(+)		181513
			214557.00
C.B as per pass book as on 31.3.19			214557.00

**4.GENERAL FUND-II**

<b>1. A/C No-12910110018514,UCO Nuapadhi University campus</b>			
C.B as per General Fund-II cash book			96225401.00
Deduct- FFD balance as on 31.3.19	(-)		143595489.00
			-47370088.00
Deduct- F.D balance as on 31.3.19	(-)		18411324.00
			-65781412.00

Add- the following cheques issued during 31.3.19 but debited from pass book after 31.3.19

Chq no / date	Amount	Date of drawal		
257407/29.3.19	20000.00	17.4.19	(+)	66193466.00
257408/29.3.19	15941559.00	15.4.19		412054.00
257409/29.3.19	24731220.00	15.4.19		
257410/29.3.19	11981490.00	15.4.19		
257411/29.3.19	12627300.00	15.4.19		
257412/30.3.19	15000.00	3.4.19		
257413/30.3.19	330.00	8.6.19		
257414/30.3.19	330.00	15.4.19		
257415/30.3.19	400.00	18.4.19		
<b>257416/30.3.19</b>	<b>250.00</b>	2.5.19		
<b>257417/30.3.19</b>	250.00	16.5.19		
257418/30.3.19	250.00	16.5.19		
257419/30.3.19	250.00	17.5.19		
257420/30.3.19	8568.00	9.4.19		
257421/30.3.19	10080.00	5.4.19		
257422/30.3.19	7000.00	4.4.19		
257423/30.3.19	4985.00	4.4.19		
257424/30.3.19	110000.00	16.5.19		



<b>257425/30.3.19</b>	<b>734204.00</b>	2.6.19	
<b>Total</b>	<b>66193466.00</b>		
C.B as per Pass book as on 31.3.19			412054.00

**5.SPORTS CASH BOOK :-**

i)	C.B as per Sports cash book as on 31.3.2019			982694
ii)	Add- Interest accrueded in pass book but not taken to cash book till31.3.2019		(+)	18420
	Date	Amount		
	4.9.18	1920		
	30.9.18	16500		
	Total	18420		
iii)	C.B as per Pass book as on 31.3.2019			1001114

**6.NSS REGULAR(NEW) CASH BOOK:-**

<b>1. A/C No-24150110033746 UCO Nuapadhi University campus</b>				
1.C.B as per NSS regular ( NEW ) cash book A/C as on 31.3.2019				129476.25
Add- the following cheques issued during -2018-19 but not encashed as on 31.3.19.			(+)	122600.00
Cheq. No/ Date	Amount	date of drawal		
224397/20.2.19	17200	9.4.19		
259942/20.2.19	8600	Not encashed till 23.5.19		
259944/20.2.19	17200	Not encashed till 23.5.19		
259949/20.2.19	8600	9.4.19		
259951/28.3.19	2400	9.4.19		
259952/28.3.19	2400	9.4.19		
259954/28.3.19	2400	8.4.19		
259955/28.3.19	2400	24.4.19		
259956/28.3.19	2400	2.4.19		
259957/28.3.19	2400	9.4.19		
259958/28.3.19	2400	9.4.19		
03/28.3.19	1600	10.4.19		
04/28.3.19	800	5.5.19		
05/28.3.19	2400	4.4.19		
06/28.3.19	2400	4.4.19		
07/28.3.19	1400	16.5.19		
08/28.3.19	2400	24.4.19		
09/28.3.19	2400	23.4.19		
10/28.3.19	2400	4.4.19		
11/28.3.19	2400	2.4.19		
12/28.3.19	2400	21.5.19		
13/28.3.19	2400	31.5.19		
14/28.3.19	2400	29.4.19		
16/28.3.19	2400	15.4.19		
17/28.3.19	2400	8.5.19		
18/28.3.19	2400	15.4.19		
19/28.3.19	2400	Not encashed till 23.5.19		
20/28.3.19	2400	20.5.19		
21/28.3.19	2400	18.5.19		
22/28.3.19	2400	Not encashed till 23.5.19		
23/28.3.19	2400	15.4.19		
24/28.3.19	2400	10.4.19		
25/28.3.19	1200	17.4.19		

31/28.3.19	1200	17.4.19		
32/28.3.19	2400	17.4.19		
33/28.3.19	2400	3.5.19		
Total	122600			
				252076.25
<b>Pass book balance as on 31.3.19</b>				252076.25

**7.PGR FUND CASH BOOK:-**

<b>1. A/C No-12910100175826,UCO Nuapadhi University campus</b>		
1.C.B as per PGR cash book A/C as on 31.3.2019		960452.72
Add- previous discrepancy not reconciled	(+)	80450.00
<b>Pass book balance as on 31.3.19</b>		1040902.72

**8.SFC FUND CASH BOOK:-**

<b>1. A/C No-12910100006076,UCO Nuapadhi University campus</b>		
1.C.B as per SFC cash book A/C as on 31.3.2019		20699626.60
Deduct(-) FFD balance as on 31.3.2019	(-)	19978053.00
		721573.60
Old discrepancy prior to 1.4.2018	(+)	374241.00
<b>Pass book balance as on 31.3.2019</b>		1095814.60

**PARA: 6 STOCK POSITION**

F.M. University, Vyasabihar - 2018-2019

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Donation Books	5019	124	0	5143.00	5019	Stock register page-110, Vol-II
2	Jounal	218	0	0	218.00	218	
3	P.G.R state Govt. Books	28137	5385	0	33522.00	28137	Stock register page-110, Vol-VII
4	UGC, Books	11670	0	0	11670.00	11670	Stock register page-67, Vol-III

**Comments**

**PARA 6.1-Maintenance of dead stock register:-**

As per Rule 106 of O.G.F.R, an inventory of dead stock should be maintained in all Government offices in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss, etc) and the balance in hand for each kind of article.

Further as per Rule 106(iii) of OGFR, the inventory should be checked by the competent administrative authority once a year and certificate of the result check recorded. Whether such register has been maintained in respect of F.M. University need be clarified to audit.

**Stock position of major items-**

A memo was issued to produce the stock position of costly and major items . No such position was produced by the local authority for incorporation in the para here under.

Items	O.B as on 1.4.18	Rts during 18-19	Total	Custodians name.
Computer				
Printer				
Scanner				
Xerox machine				
Acquaguard				
Generator				
Almirah				
Vehicles				
Any other items				

However the local authority is advised to take effective steps for production of the same to next audit without fail.

**Haphazard maintainance of answer `script and additional stock register :-**

On scrutiny of the answer ``script stock register it revealed that the has been been maintain haphazardly without proper procedure as detailed below.

1. The opening stock and closing stock need be worked out in each date of issue.
2. The number of answer ``scripts issued should bear serial numbers issued.
3. Half yearly physical verification is not conducted by the competant authority.
4. The answer ``scripts should be printed cronologically without immediate repetition of serial numbers.
5. The number of answer ``scripts issued should be written both in number and word.

The local authority is advised to take necessary steps for proper maintance of stock register and production of the same to the next audit.



**PARA: 7 INVESTMENT**

F.M. University, Vyasabihar - 2018-2019

Sino	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	01-04-2018	384484.00	0.00	384484.00	55082.00	31-03-2019	439566.00	31-03-2019	447084.00	-7518.00	
2	01-04-2018	24713242.00	0.00	24713242.00	2753527.00	31-03-2019	27466769.00	31-03-2019	29043247.00	-1576478.00	Dev.Fund-I
3	01-04-2018	523955.00	0.00	523955.00	150385.00	31-03-2019	674340.00	31-03-2019	711731.00	-37391.00	
4	01-04-2018	1921053.00	0.00	1921053.00	149201.00	31-03-2019	2070254.00	31-03-2019	2176852.00	-106598.00	
5	01-04-2018	12151607.00	0.00	12151607.00	859053.00	31-03-2019	13010660.00	31-03-2019	13010660.00	0.00	
6	01-04-2018	15693540.00	0.00	15693540.00	2265684.00	31-03-2019	17959224.00	31-03-2019	18411324.00	-452100.00	
7	01-04-2018	15797816.00	0.00	15797816.00	1879758.00	31-03-2019	17677574.00	31-03-2020	18033953.00	-356379.00	
8	01-04-2018	26595632.00	0.00	26595632.00	3426508.00	31-03-2019	30022140.00	31-03-2019	30573300.00	-551160.00	
9	01-04-2018	384382116.00	0.00	384382116.00	36522650.00	31-03-2019	420904766.00	31-03-2019	437717905.00	-16813139.00	
10	01-04-2018	13118095.00	0.00	13118095.00	6881905.00	31-03-2019	20000000.00	31-03-2019	21101462.00	-1101462.00	
11	01-04-2018	2572116.00	0.00	2572116.00	409789.00	31-03-2019	2981905.00	31-03-2019	3174390.00	-192485.00	
	<b>GRAND TOTAL</b>	<b>497853656.00</b>	<b>0.00</b>	<b>497853656.00</b>	<b>55353542.00</b>		<b>553207198.00</b>		<b>574401908.00</b>	<b>-21194710.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

The details of cash book wise FDR position as on 31.3.2019 is furnished here under-----

BANK NAME	FDR NO	AMOUNT INVESTMENT	DATE OF INVESTMENT	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	AS ON 31.03.2019	Difference
UCO,Nuapadhi	24150310014301	6,415,367.00	03.05.2018	6.50%	03.05.2019	6,842,641.00	DEVELOPMENT FUND-I	6,803,816.00	388,449.00
UCO,Nuapadhi	24150310014295	6,415,367.00	03.05.2018	6.50%	03.05.2019	6,842,641.00	DEVELOPMENT FUND-I	6,803,816.00	388,449.00
UCO,Nuapadhi	12910310020012	7,942.00	15.12.2018	6.75%	15.12.2020	9,080.00	DEVELOPMENT FUND-I	8,101.00	159.00
UCO,Nuapadhi	12910310020005	5,913,091.00	16.07.2018	6.60%	16.07.2019	6,313,121.00	DEVELOPMENT FUND-I	6,194,385.00	281,294.00
UCO,Nuapadhi	12450310005996	8,715,002.00	14.05.2018	6.60%	5/14/2019	9,304,585.00	DEVELOPMENT FUND-I	9,233,129.00	518,127.00
	<b>TOTAL</b>	<b>27,466,769.00</b>				<b>29,312,068.00</b>		<b>29,043,247.00</b>	<b>1,576,478.00</b>
BANK NAME	FDR NO	AMOUNT INVESTMENT	DATE OF INVESTMENT	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	AS ON 31.03.2019	

UCO,Nuapadhi	24150310006214	342,341.00	6.06.2018	6.60%	6.06.2019	365,501.00	GIS	361,227.00	18,886.00
UCO,Nuapadhi	24150310006221	1,006,484.00	6.06.2018	6.60%	6.06.2019	1,074,574.00	GIS	1,062,008.00	55,524.00
UCO,Nuapadhi	24150310011454	230,793.00	19.04.2018	6.50%	19.04.2019	246,164.00	GIS	245,402.00	14,609.00
UCO,Nuapadhi	24150310015636	159,990.00	21.09.2018	6.70%	21.09.2019	170,982.00	GIS	165,722.00	5,732.00
UCO,Nuapadhi	24150310015629	266,650.00	21.09.2018	6.70%	21.09.2019	284,969.00	GIS	276,204.00	9,554.00
UCO,Nuapadhi	24150310015643	63,996.00	21.09.2018	6.70%	21.09.2019	68,393.00	GIS	66,289.00	2,293.00
	<b>TOTAL</b>	<b>2,070,254.00</b>				<b>2,210,583.00</b>		<b>2,176,852.00</b>	<b>106,598.00</b>
<b>BANK NAME</b>	<b>FDR NO</b>	<b>AMOUNT INVESTMENT</b>	<b>DATE OF INVESTMENT</b>	<b>RATE OF INTEREST</b>	<b>DATE OF MATURITY</b>	<b>MATURITY VALUE</b>	<b>NAME OF THE CASH BOOK</b>	<b>AS ON 31.03.2019</b>	
UCO,Nuapadhi	24150310000953	674,340.00	5/26/2018	6.40%	26.5.2021	815,837.00	SPORTS	711,731.00	37,391.00
	<b>TOTAL</b>	<b>674,340.00</b>				<b>815,837.00</b>		<b>711,731.00</b>	<b>37,391.00</b>
<b>BANK NAME</b>	<b>FDR NO</b>	<b>AMOUNT INVESTMENT</b>	<b>DATE OF INVESTMENT</b>	<b>RATE OF INTEREST</b>	<b>DATE OF MATURITY</b>	<b>MATURITY VALUE</b>	<b>NAME OF THE CASH BOOK</b>	<b>AS ON 31.03.2019</b>	
UCO,Nuapadhi	24150310008157	439,566.00	30.12.2018	6.70%	30.12.2019	469,759.00	NSS REGULAR	447,084.00	7,518.00
	<b>TOTAL</b>	<b>439,566.00</b>				<b>469,759.00</b>		<b>447,084.00</b>	<b>7,518.00</b>
<b>BANK NAME</b>	<b>FDR NO</b>	<b>AMOUNT INVESTMENT</b>	<b>DATE OF INVESTMENT</b>	<b>RATE OF INTEREST</b>	<b>DATE OF MATURITY</b>	<b>MATURITY VALUE</b>	<b>NAME OF THE CASH BOOK</b>	<b>AS ON 31.03.2019</b>	
UCO,Nuapadhi	24150310011034	5986408.00	11/17/2018	6.70%	11/17/2019	6397688.00	GEN-II	6,137,108.00	150,700.00
UCO,Nuapadhi	24150310011041	5986408.00	11/17/2018	6.70%	11/17/2019	6397688.00	GEN-II	6,137,108.00	150,700.00
UCO,Nuapadhi	24150310011058	5986408.00	11/17/2018	6.70%	11/17/2019	6397688.00	GEN-II	6,137,108.00	150,700.00
	<b>TOTAL</b>	<b>17,959,224.00</b>				<b>19,193,064.00</b>		<b>18,411,324.00</b>	<b>452,100.00</b>
<b>BANK NAME</b>	<b>FDR NO</b>	<b>AMOUNT INVESTMENT</b>	<b>DATE OF INVESTMENT</b>	<b>RATE OF INTEREST</b>	<b>DATE OF MATURITY</b>	<b>MATURITY VALUE</b>	<b>NAME OF THE CASH BOOK</b>	<b>AS ON 31.03.2019</b>	
INDIAN OVERSEAS BANK	83204501400009	76299.00	1/4/2017	6.25%	1/4/2020	91901.00	GPF	76,299.00	-
INDIAN OVERSEAS BANK	83204501501107	177695.00	11/17/2017	6.50%	10/17/2019	201081.00	GPF	177,695.00	-
INDIAN	83204501501	83225.00	11/17/2017	6.50%	10/17/2019	94178.00	GPF		

OVERSEAS BANK	108							83,225.00	-
INDIAN OVERSEAS BANK	83204501600012	56551.00	12/2/2017	6.50%	11/2/2019	63994.00	GPF	56,551.00	-
INDIAN OVERSEAS BANK	83204000001241	6308445.00	10/10/2018	6.60%	10/10/2019	6735221.00	GPF	6,308,445.00	-
INDIAN OVERSEAS BANK	83204000001242	6308445.00	10/10/2018	6.60%	10/10/2019	6735221.00	GPF	6,308,445.00	-
	<b>TOTAL</b>	<b>13,010,660.00</b>				<b>13,921,596.00</b>		<b>13,010,660.00</b>	-
<b>BANK NAME</b>	<b>FDR NO</b>	<b>AMOUNT INVESTMENT</b>	<b>DATE OF INVESTMENT</b>	<b>RATE OF INTEREST</b>	<b>DATE OF MATURITY</b>	<b>MATURITY VALUE</b>	<b>NAME OF THE CASH BOOK</b>	<b>AS ON 31.03.2019</b>	
Uco, Nuapadhi	24150310010525	6172283.00	2.1.19	6.70%	2.1.20	6596333.00	PGR	6274557.00	102,274.00
Uco, Nuapadhi	24150310010532	6172283.00	2.1.19	6.70%	2.1.20	6596333.00	PGR	6274557.00	102,274.00
Uco, Nuapadhi	24150310010549	6172283.00	2.1.19	6.70%	2.1.20	6596333.00	PGR	6274557.00	102,274.00
Uco, Nuapadhi	24150310010556	6172283.00	2.1.19	6.70%	2.1.20	6596333.00	PGR	6274557.00	102,274.00
Uco, Nuapadhi	24150310016091	5333008.00	9.11.18	6.70%	9.11.19	5699398.00	PGR	5475072.00	142,064.00
	<b>TOTAL</b>	<b>30,022,140.00</b>				<b>32,084,730.00</b>		<b>30,573,300.00</b>	551,160.00
<b>BANK NAME</b>	<b>FDR NO</b>	<b>AMOUNT INVESTMENT</b>	<b>DATE OF INVESTMENT</b>	<b>RATE OF INTEREST</b>	<b>DATE OF MATURITY</b>	<b>MATURITY VALUE</b>	<b>NAME OF THE CASH BOOK</b>	<b>AS ON 31.03.2019</b>	
Uco, Nuapadhi	24150310010570	6172283.00	2.1.19	6.70%	2.1.20	6596333.00	SFC	6274557.00	102,274.00
Uco, Nuapadhi	24150310010563	6172283.00	2.1.19	6.70%	2.1.20	6596333.00	SFC	6274557.00	102,274.00
Uco, Nuapadhi	24150310015988	5333008.00	30.10.18	6.70%	30.10.19	5699398.00	SFC	5484839.00	151,831.00
	<b>TOTAL</b>	<b>17,677,574.00</b>				<b>18,892,064.00</b>		<b>18,033,953.00</b>	356,379.00
<b>BANK NAME</b>	<b>FDR NO</b>	<b>AMOUNT INVESTMENT</b>	<b>DATE OF INVESTMENT</b>	<b>RATE OF INTEREST</b>	<b>DATE OF MATURITY</b>	<b>MATURITY VALUE</b>	<b>NAME OF THE CASH BOOK</b>	<b>VALUE AS ON 31.03.2019</b>	
UCO,Nuapadhi	12910310008003	295284.00	23.12.2018	6.75%	23.12.2028	576,690.00	FOUNDATION FUND	300,757.00	5,473.00
UCO,Nuapadhi	24150310009222	6245413.00	22.08.2018	6.60%	22.08.2019	6,667,925.00	FOUNDATION FUND	6,500,154.00	254,741.00
UCO,Nuapadhi	24150310009	3118120.00	27.08.2018	6.60%	27.08.2019		FOUNDATION		

	253					3,329,066.00	FUND	3,242,445.00	124,325.00
UCO,Nuapadh i	24150310011 089	6163206.00	18.02.2019	6.60%	18.02.2020	6,580,156.00	FOUNDATION FUND	6,212,412.00	49,206.00
UCO,Nuapadh i	24150310011 096	2342018.00	18.02.2019	6.60%	18.02.2020	2,500,459.00	FOUNDATION FUND	2,360,716.00	18,698.00
UCO,Nuapadh i	24150310012 413	5752857.00	3.08.2018	6.60%	3.08.2019	6,142,047.00	FOUNDATION FUND	6,007,545.00	254,688.00
UCO,Nuapadh i	24150310012 420	5752857.00	4.08.2018	6.60%	4.08.2019	6,142,047.00	FOUNDATION FUND	6,006,491.00	253,634.00
UCO,Nuapadh i	24150310012 444	5752857.00	5.08.2018	6.60%	5.08.2019	6,142,047.00	FOUNDATION FUND	6,005,436.00	252,579.00
UCO,Nuapadh i	24150310012 475	5752857.00	6.08.2018	6.60%	6.08.2019	6,142,047.00	FOUNDATION FUND	6,004,381.00	251,524.00
UCO,Nuapadh i	24150310012 482	5752857.00	8.08.2018	6.60%	8.08.2019	6,142,047.00	FOUNDATION FUND	6,002,272.00	249,415.00
UCO,Nuapadh i	24150310012 499	5752857.00	9.08.2018	6.60%	9.08.2019	6,142,047.00	FOUNDATION FUND	6,001,217.00	248,360.00
UCO,Nuapadh i	24150310012 505	5752857.00	10.08.2018	6.60%	10.08.2019	6,142,047.00	FOUNDATION FUND	6,000,163.00	247,306.00
UCO,Nuapadh i	24150310013 625	5716233.00	10.01.2019	6.60%	10.01.2020	6,108,951.00	FOUNDATION FUND	5,802,714.00	86,481.00
UCO,Nuapadh i	24150310013 649	5716233.00	11.01.2019	6.60%	11.01.2020	6,102,945.00	FOUNDATION FUND	5,800,409.00	84,176.00
UCO,Nuapadh i	24150310013 656	5716233.00	12.01.2019	6.60%	12.01.2020	6,102,945.00	FOUNDATION FUND	5,799,395.00	83,162.00
UCO,Nuapadh i	24150310013 717	5716233.00	16.01.2019	6.60%	16.01.2020	6,102,945.00	FOUNDATION FUND	5,795,338.00	79,105.00
UCO,Nuapadh i	24150310013 731	5716233.00	17.01.2019	6.60%	17.01.2020	6,102,945.00	FOUNDATION FUND	5,794,324.00	78,091.00
UCO,Nuapadh i	24150310013 748	8574350.00	18.01.2019	6.60%	18.01.2020	9,154,408.00	FOUNDATION FUND	8,689,965.00	115,615.00
UCO,Nuapadh i	24150310013 755	8574350.00	19.01.2019	6.60%	19.01.2020	9,154,418.00	FOUNDATION FUND	8,688,444.00	114,094.00
UCO,Nuapadh i	24150310013 762	8574350.00	20.01.2019	6.60%	20.01.2020	9,154,408.00	FOUNDATION FUND	8,686,923.00	112,573.00
UCO,Nuapadh i	24150310013 779	9717596.00	21.01.2019	6.60%	21.01.2020	10,375,006.00	FOUNDATION FUND	9,843,455.00	125,859.00
UCO,Nuapadh i	24150310013 984	6859479.00	8.03.2019	6.60%	8.03.2020	7,323,533.00	FOUNDATION FUND	6,888,687.00	29,208.00
UCO,Nuapadh i	24150310014 004	6859479.00	8.03.2019	6.60%	8.03.2020	7,323,533.00	FOUNDATION FUND	6,888,687.00	29,208.00
UCO,Nuapadh i	24150310014 011	6859479.00	9.03.2019	6.60%	9.03.2020	7,323,533.00	FOUNDATION FUND	6,887,470.00	27,991.00
UCO,Nuapadh i	24150310014 028	8002726.00	10.03.2019	6.60%	10.03.2020	8,544,123.00	FOUNDATION FUND	8,033,962.00	31,236.00
UCO,Nuapadh i	24150310014 394	6949981.00	17.05.2018	6.60%	17.05.2019	7,420,158.00	FOUNDATION FUND	7,359,288.00	409,307.00
UCO,Nuapadh i	24150310014 400	7142442.00	18.05.2018	6.60%	18.05.2019	7,625,639.00	FOUNDATION FUND	7,561,752.00	419,310.00
UCO,Nuapadh i	24150310014 417	7484595.00	19.05.2018	6.60%	19.05.2019	7,990,939.00	FOUNDATION FUND	7,922,597.00	438,002.00
UCO,Nuapadh i	24150310014 431	7484595.00	20.5.2018	6.60%	20.05.2019	7,990,939.00	FOUNDATION FUND	7,921,203.00	436,608.00
UCO,Nuapadh i	24150310014 462	7477238.00	22.05.2018	6.60%	22.05.2019	7,983,085.00	FOUNDATION FUND	7,910,630.00	433,392.00
UCO,Nuapadh i	24150310014 479	7477238.00	23.05.2018	6.60%	23.05.2019	7,983,085.00	FOUNDATION FUND	7,909,236.00	431,998.00
UCO,Nuapadh i	24150310014 486	7477238.00	24.05.2018	6.60%	24.05.2019	7,983,085.00	FOUNDATION FUND	7,907,843.00	430,605.00



UCO,Nuapadhi	24150310014509	7477238.00	26.05.2018	6.60%	26.05.2019	7,983,085.00	FOUNDATION FUND	7,905,056.00	427,818.00
UCO,Nuapadhi	24150310014523	7477238.00	29.05.2018	6.60%	29.05.2019	7,983,085.00	FOUNDATION FUND	7,900,876.00	423,638.00
UCO,Nuapadhi	24150310014547	7477238.00	30.05.2018	6.60%	30.05.2019	7,983,085.00	FOUNDATION FUND	7,899,483.00	422,245.00
UCO,Nuapadhi	24150310014554	7477238.00	31.05.2018	6.60%	31.05.2019	7,983,085.00	FOUNDATION FUND	7,898,136.00	420,898.00
UCO,Nuapadhi	24150310014592	7477238.00	01.06.2018	6.60%	01.06.2019	7,983,085.00	FOUNDATION FUND	7,896,696.00	419,458.00
UCO,Nuapadhi	24150310014608	7477238.00	02.06.2018	6.60%	02.06.2019	7,983,085.00	FOUNDATION FUND	7,895,303.00	418,065.00
UCO,Nuapadhi	24150310014639	7477238.00	03.06.2018	6.60%	03.06.2019	7,983,085.00	FOUNDATION FUND	7,893,909.00	416,671.00
UCO,Nuapadhi	24150310014646	7477238.00	05.06.2018	6.60%	05.06.2019	7,983,085.00	FOUNDATION FUND	7,891,123.00	413,885.00
UCO,Nuapadhi	24150310014660	7477238.00	06.06.2018	6.60%	06.06.2019	7,983,085.00	FOUNDATION FUND	7,889,729.00	412,491.00
UCO,Nuapadhi	24150310014684	7477238.00	07.06.2018	6.60%	07.06.2019	7,983,085.00	FOUNDATION FUND	7,888,336.00	411,098.00
UCO,Nuapadhi	24150310014707	7477238.00	08.06.2018	6.60%	08.06.2019	7,983,085.00	FOUNDATION FUND	7,886,943.00	409,705.00
UCO,Nuapadhi	24150310014714	7477238.00	09.06.2018	6.60%	09.06.2019	7,983,085.00	FOUNDATION FUND	7,885,549.00	408,311.00
UCO,Nuapadhi	24150310014721	7477238.00	12.06.2018	6.60%	12.06.2019	7,983,085.00	FOUNDATION FUND	7,881,369.00	404,131.00
UCO,Nuapadhi	24150310014752	7477238.00	13.06.2018	6.60%	13.06.2019	7,983,085.00	FOUNDATION FUND	7,879,976.00	402,738.00
UCO,Nuapadhi	24150310014769	7477238.00	14.06.2018	6.60%	14.06.2019	7,983,085.00	FOUNDATION FUND	7,878,582.00	401,344.00
UCO,Nuapadhi	24150310014790	8545414.00	21.06.2018	6.65%	21.06.2019	9,123,524.00	FOUNDATION FUND	8,992,946.00	447,532.00
UCO,Nuapadhi	24150310014868	8545414.00	22.06.2018	6.65%	22.06.2019	9,123,524.00	FOUNDATION FUND	8,991,354.00	445,940.00
UCO,Nuapadhi	24150310014875	8545414.00	23.06.2018	6.65%	23.06.2019	9,123,524.00	FOUNDATION FUND	8,989,762.00	444,348.00
UCO,Nuapadhi	24150310014882	8545414.00	27.06.2018	6.65%	27.06.2019	9,123,524.00	FOUNDATION FUND	8,983,392.00	437,978.00
UCO,Nuapadhi	24150310014950	8545414.00	28.06.2018	6.65%	28.06.2019	9,123,524.00	FOUNDATION FUND	8,981,800.00	436,386.00
UCO,Nuapadhi	24150310014967	5340884.00	29.06.2018	6.65%	29.06.2019	5,702,203.00	FOUNDATION FUND	5,612,630.00	271,746.00
UCO,Nuapadhi	24150310015322	6943149.00	08.08.2018	6.60%	08.08.2019	7,412,864.00	FOUNDATION FUND	7,244,169.00	301,020.00
UCO,Nuapadhi	24150310015339	5340884.00	09.08.2018	6.60%	09.08.2019	5,702,203.00	FOUNDATION FUND	5,571,459.00	230,575.00
UCO,Nuapadhi	24150310015773	7999512.00	06.10.2018	6.70%	06.10.2019	8,549,096.00	FOUNDATION FUND	8,262,415.00	262,903.00
UCO,Nuapadhi	24150310015803	7999512.00	07.10.2018	6.70%	07.10.2019	8,549,096.00	FOUNDATION FUND	8,260,951.00	261,439.00
UCO,Nuapadhi	24150310015827	7999512.00	09.10.2018	6.70%	09.10.2019	8,549,096.00	FOUNDATION FUND	8,258,021.00	258,509.00
UCO,Nuapadhi	24150310015865	8106172.00	10.10.2018	6.70%	10.10.2019	8,663,084.00	FOUNDATION FUND	8,366,643.00	260,471.00
UCO,Nuapadhi	24150310015902	6932910.00	12.10.2018	6.70%	12.10.2019	7,295,219.00	FOUNDATION FUND	7,153,142.00	220,232.00
UCO,Nuapadhi	24150310015926	6826250.00	13.10.2018	6.70%	13.10.2019	7,295,226.00	FOUNDATION FUND	6,941,844.00	115,594.00

	TOTAL	420,904,766.00				449,581,230.00		437,717,905.00	16,813,139.00
BANK NAME	FDR NO	AMOUNT INVESTMENT	DATE OF INVESTMENT	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK	VALUE AS ON 31.03.2019	
UCO,GIE	12910310006825	100,000.00	29.10.2018	8.75%(QtlyInt) Interest credited toUco,GaneswarapurA/C-12910100006600	29.10.2028	100,000.00	ENDOWMENT FUND	100,000.00	-
UCO,GIE	12910310006818	50,000.00	29.10.2018		29.10.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310006795	50,000.00	29.10.2018		29.10.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310006870	50,000.00	29.10.2018		29.10.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310006863	50,000.00	29.10.2018		29.10.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310006801	50,000.00	29.10.2018		29.10.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310006832	50,000.00	29.10.2018		29.10.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310006856	50,000.00	29.10.2018		29.10.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310006849	50,000.00	29.10.2018		29.10.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310005439	50,000.00	23.12.2018		23.12.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310005415	50,000.00	23.12.2018		23.12.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310005422	50,000.00	23.12.2018		23.12.2028	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,GIE	12910310009895	50,000.00	29.04.2009		29.04.2019	50,000.00	ENDOWMENT FUND	50,000.00	-
UCO,Nuapadhi	24150310011812	107,714.00	24.05.2018	6.60%	24.05.2019	122842.00	ENDOWMENT FUND	121,684.00	13,970.00
UCO,Nuapadhi	24150310012406	107,714.00	3.08.2018	6.60%	3.08.2019	122842.00	ENDOWMENT FUND	120,152.00	12,438.00
UCO,Nuapadhi	24150310007440	506,042.00	19.11.2018	6.70%	19.11.2019	576827.00	ENDOWMENT FUND	553,135.00	47,093.00
UCO,Nuapadhi	24150310010198	932,743.00	26.11.2017	7.75%	26.11.2019	1061125.00	ENDOWMENT FUND	1,017,568.00	84,825.00
UCO,Nuapadhi	24150310014370	213,846.00	5/16/2018	6.60%	5/16/2019	228,313.00	ENDOWMENT FUND	226,480.00	12,634.00
UCO,Nuapadhi	24150310014387	213,846.00	5/16/2018	6.60%	5/16/2019	228,313.00	ENDOWMENT FUND	226,480.00	12,634.00
UCO,Nuapadhi	24150310017777	50,000.00	8/2/2018	6.60%	8/2/2019	53,383.00	ENDOWMENT FUND	52,223.00	2,223.00
UCO,Nuapadhi	24150310017760	50,000.00	8/2/2018	6.60%	8/2/2019	53,383.00	ENDOWMENT FUND	52,223.00	2,223.00
UCO,Nuapadhi	24150310017753	100,000.00	8/2/2018	6.60%	8/2/2019	106765.00	ENDOWMENT FUND	104,445.00	4,445.00
	TOTAL	2,981,905.00				3,253,793.00		3,174,390.00	192,485.00
									-
BANK NAME	FDR NO	AMOUNT INVESTMENT	DATE OF INVESTMENT	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH	VALUE AS ON	

		T					BOOK	31.03.2019	
UCO,Nuapadhi	24150310017319	5,000,000.00	06.06.2018	6.60%	06.06.2019	5338258.00	EXAM FUND	5,275,831.00	275,831.00
UCO,Nuapadhi	24150310017296	5,000,000.00	05.06.2018	6.60%	05.06.2019	5338258.00	EXAM FUND	5,276,763.00	276,763.00
UCO,Nuapadhi	24150310017326	5,000,000.00	07.06.2018	6.60%	07.06.2019	5338258.00	EXAM FUND	5,274,900.00	274,900.00
UCO,Nuapadhi	24150310017357	5,000,000.00	08.06.2018	6.60%	08.06.2019	5338258.00	EXAM FUND	5,273,968.00	273,968.00
	<b>TOTAL</b>	<b>20,000,000.00</b>				<b>21,353,032.00</b>		<b>21,101,462.00</b>	1,101,462.00
	<b>GRAND TOTAL</b>	<b>553,207,198.00</b>	-	-	-	<b>591,087,756.00</b>		<b>574,401,908.00</b>	<b>21,194,710.00</b>

**Fictitious enhancement FDR position prior to the date of maturity:-**

On verification of different cash books w/r to Fixed deposits it was seen that the fixed deposit position of the following cash books have been enhanced to the tune of **Rs21194710.00** without receipt of any interest there of in pass book nor the said FDRs have been matured to the date of cash books. On query the local authority replied that after obtaining the ledger from the concerned Bank, the position of FDR has been enhanced accordingly. But according to the accounting procedure the same need to be enhanced from the date of maturity. As the result of which the FDRs position of following cash books have been enhanced to the extent of Rs 21194710.00 than that of the actual FDRs position as per the certificates produced to audit. The details of difference is furnished above for necessary rectification in cash book .

In response to the objection memo the local authority replied that "the position of FDR has been reflected in cash book as per the practice of accrual basis of accounting. Even though the FDRs would be matured later on we have shown it in current financial year 218-19 after receiving FD statements from Bank. Further it is to be noted that accrual basis of accounting is the most widely used accounting practice."

To be agree with the reply of the local authority it is suggested in audit that the reconciliation of the difference raised there of need be reconciled in cash book at the end of the financial year. Due to non-reconciliation of the same the closing balance of the cash book has been inflated without any practical and authentic reasons. Hence the position of FDRs may be exhibited in cash book for necessary reference without inflating the actual closing balance. Till reconciliation of the difference Rs **Rs21194710.00** is kept under objection.

**PARA: 8 ADVANCE**

F.M. University, Vyasabihar - 2018-2019

Sino	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	01-04-2018	General Fund-II	1569584.00	2903851.00	4473435.00	2327679.00	31-03-2019	2145756.00	31-03-2019	2145756.00	0.00	Last year Audit has shown excess balance of Rs 1372516.00 than that of cash book as on 31.3.19 without showing any discrepancy.
2	01-04-2018	General Fund-I	85000.00	0.00	85000.00	0.00	31-03-2019	85000.00	31-03-2019	85000.00	0.00	
3	01-04-2018	Development Fund-II	1608160.00	1433762.00	3041922.00	1804386.00	31-03-2019	1237536.00	31-03-2019	1237536.00	0.00	
4	01-04-2018	Examination Fund	3041483.00	6790643.00	37205473.00	7024318.00	31-03-2019	30181155.00	31-03-2019	29939207.00	241948.00	
5	01-04-2018	Non-Collegiate Programme	10000.00	10000.00	20000.00	10000.00	31-03-2019	10000.00	31-03-2019	10000.00	0.00	
6	01-04-2018	Sports	1820893.00	613400.00	2434293.00	662519.00	31-03-2019	1771774.00	31-03-2019	1756774.00	15000.00	
7	01-04-2018	DDCE Fund	64208.00	70700.00	134908.00	20000.00	31-03-2019	114908.00	31-03-2019	114908.00	0.00	
8	01-04-2018	P.G.R Fund	1091592.00	549476.00	1641068.00	456616.00	31-03-2019	1184452.00	31-03-2019	1124452.00	60000.00	
9	01-04-2018	Self Financing Fund	665190.00	30000.00	695190.00	20000.00	31-03-2019	675190.00	31-03-2019	675190.00	0.00	
<b>GRAND TOTAL</b>			<b>37329457.00</b>	<b>12401832.00</b>	<b>49731289.00</b>	<b>12325518.00</b>		<b>37405771.00</b>		<b>37088823.00</b>	<b>316948.00</b>	

**Comments :**

The details of advance outstanding as on 31.3.2019 cash book wise and year-wise is furnished here under---

1.DEVELOPMENT FUND-II				
Vr no / date	Amount paid	To whom paid	purpose of payment	Sanctioning authority
	2014-15			
10/9.1.15	30000.00	Deepak ku. Mishra	Conveyance to expert of selection committee	
<b>Total</b>	<b>30000.00</b>			

	<b>2015-16</b>			
45/15.5.15	50000.00	Deepak ku. Mishra	Conveyance to the members of `selection comitte	
<b>Total</b>	<b>50000.00</b>			
	<b>2016-17</b>			
72/24.5.16	25000.00	Deepak ku. Mishra	Imprest money	
140/16.7.16	50000.00	Deepak ku. Mishra	Adv. For office and other items	
<b>Total</b>	<b>75000.00</b>			
	<b>2017-18</b>			
70/9.6.17	100000.00	Prof. santosh ku. Tripathy	Observation of death anniversary of F.M.Senapati	Prof.Shiba Prasad Adhikari,V.C
166/5.9.17	5000.00	Deepak ku. Mishra	Fuel for Generator	Sri Amar Singh Soren,Registrar
186/14.9.17	7680.00	Dr Ramakrushna Pradhan	Celeberation of Swachha pakhuda	Sri Amar Singh Soren,Registrar
227/20.10.17	20000.00	Dr swastik Mishra	Imprest money for purchase of medicine	Prof.Shiba Prasad Adhikari,V.C
<b>Total</b>	<b>132680.00</b>			
	<b>2018-19</b>			
76/20.6.18	6000.00	Mahendra Hansda,Jr.Asst	Syndicate meeting	Sri Amar Singh Soren,Registrar
77/20.6.18	10670.00	Dr.Subhasree Mahalik	Int.Yoga Day( 20000-9330)	Sri Amar Singh Soren,Registrar
87/3.7.18	7000.00	Mahendra Hansda,Jr.Asst	Syndicate meeting	Sri Amar Singh Soren,Registrar
106/8.8.18	7000.00	Mahendra Hansda,Jr.Asst	Syndicate meeting	Sri Amar Singh Soren,Registrar
108/9.8.18	22875.00	Gangadhar Das,SO	Recruitment process(( 40000-17125)	Sri Amar Singh Soren,Registrar
115/13.8.18	2750.00	Upendra prasad Jena,Sr Asst	Independence Day	Sri Amar Singh Soren,Registrar
116/16.8.18	40000.00	Mahendra Hansda,Jr.Asst	Senate meeting	Sri Amar Singh Soren,Registrar
143/6.9.18	13000.00	Dr Rajiv ku. Biswal,AP & AB	Extra Mural	Sri Amar Singh Soren,Registrar
156/20.9.18	24632.00	Dr sunil ku.Padhy	Extra Mural(25000-368)	Prof.Madhumita Das,V.C
157/20.9.18	10300.00	Arun ku.Jena,Proje,Eng	Cleaning & drainage	Sri Amar Singh Soren,Registrar
171/4.10.18	7000.00	Mahendra Hansda,Jr.Asst	Syndicate meeting	Sri Amar Singh Soren,Registrar
186/1.11.18	7000.00	Mahendra Hansda,Jr.Asst	Syndicate meeting	Sri Amar Singh Soren,Registrar
196/13.11.18	500000.00	Sushanta Ku. Das,Sr Asst	Convocation	Prof.Madhumita Das,V.C
202/19.11.18	7000.00	Mahendra Hansda,Jr.Asst	Syndicate meeting	Sri Amar Singh Soren,Registrar
214/28.11.18	17920.00	Gangadhar Das,SO	Principal conf.(25000-7080)	Prof.Madhumita Das,V.C
219/7.12.18	35000.00	Mahendra Hansda,Jr.Asst	Academic council meeting	Prof.Madhumita Das,V.C
221/15.12.18	23902.00	Ajay ku. Nayak, Sr.Asst	Recruitment process(( 40000-16098)	Prof.Madhumita Das,V.C
250/10.1.19	30000.00	Ajay ku. Nayak, Sr.Asst	Recruitment process	Prof.Madhumita Das,V.C
254/11.1.19	20408.00	Arun ku.Jena,Proje,Eng	Repair of Door & window	Prof.Madhumita Das,V.C
261/24.1.19	2000.00	Upendra prasad Jena,Sr Asst	Republic day	Sri Amar Singh Soren,Registrar
262/24.1.19	13959.00	Arun ku.Jena,Proje,Eng	Repair & renovation	Sri Amar Singh Soren,Registrar
269/5.2.19	8529.00	Ajay ku. Nayak, Sr.Asst	Recruitment process(10000-1471)	Sri Amar Singh Soren,Registrar

270/5.2.19	8923.00	Santosh ku.Sahu,Driver	Repair of vehicle	Sri Amar Singh Soren,Registrar
272/5.2.19	10000.00	Mahendra Hansda,Jr.Asst	Syndicate meeting	Sri Amar Singh Soren,Registrar
303/6.3.19	11666.00	Ajay ku. Nayak, Sr.Asst	Recruitment process(15000-3334)	Sri Amar Singh Soren,Registrar
304/6.3.19	16000.00	Arun ku.Jena,Proje,Eng	Repair & renovation	Prof.Madhumita Das,V.C
320/26.3.19	10000.00	Gangadhar Das,SO	Syndicate meeting	Sri Amar Singh Soren,Registrar
330/30.3.19	76322.00	Sushanta Ku. Das,Sr Asst	Treasury room for post office	Prof.Madhumita Das,V.C
<b>Total</b>	<b>949856.00</b>			
<b>G.Total</b>	<b>1237536.00</b>			
<b>B</b>	<b>2.Sports cash book</b>			
	<b>Prior to 1.4.2016</b>			
12.11.2001	10000.00	Principal Bhadrak auto college	Sports activities	
30.1.2002	1600.00	Principal Bhadrak auto college	Kabadi tournament	
21.11.2002	22400.00	Principal Bhadrak auto college	Inter college atheletic meet.	
19.12.2002	5000.00	Principal Bhadrak auto college	Inter college atheletic meet.	
5.11.2003	20000.00	Principal Bhadrak auto college	Inter college atheletic meet.	
24.11.2003	5000.00	Principal Bhadrak auto college	Inter college atheletic meet.	
8.11.2004	10000.00	Principal Bhadrak auto college	Inter college cricket meet	
6.10.2005	12500.00	Principal Bhadrak auto college	Inter college cricket meet	
16.10.2006	6000.00	Principal Bhadrak auto college	Inter college cricket meet	
15.10.2007	14000.00	Principal Bhadrak auto college	Inter college cricket meet	
12.11.2001	15000.00	FM auto college	Sports activities	
27.11.2001	10000.00	FM auto college	Inter college atheletic meet.	
29.3.2003	10000.00	FM auto college	Inter college atheletic meet.	
15.10.2007	30000.00	FM auto college	Inter college atheletic women meet.	
4.11.2008	30000.00	FM auto college	Inter college atheletic meet.	
17.9.2001	1660.00	UN college	Inter college Foot ball meet.	
24.11.2005	20000.00	KKS women college	Inter college atheletic meet.	
19.12.2005	5000.00	KKS women college	Inter college atheletic meet.	
21.9.2006	2000.00	KKS women college	Inter collegeKabadi meet.	
4.10.2008	3500.00	KKS women college	Inter collegeKabadi meet.	
17.11.2008	500.00	KKS women college	Inter collegeKabadi meet.	
16.10.2006	7000.00	RJSMS,Balasore	Inter college cricket meet	
31.10.2006	7100.00	RJSMS,Balasore	Inter college cricket meet	
31.10.2006	4000.00	DK Jaleswar	Inter college volley ball tournament	
15.10.2007	4500.00	AB Basudevpur	Inter college volley ball tournament	
21.9.2011	15500.00	Bhadrak Auto college	Inter college sports	
7.1.2012	10000.00	Bhadrak Auto college	Inter university tournament	
15.11.2012	4500.00	Principal Khaira college	conducting Kabadi tournament	
21.9.2011	4500.00	PrincipalBhadrak womens college	Inter college sports	
21.9.11	4000.00	PrincipalTrupti womens college	Inter college sports	
17.11.2011	12000.00	PrincipalTrupti womens college	coaching for volley ball meet	
15.11.2012	4500.00	PrincipalTrupti womens college	conducting Kabadi tournament	
21.112013	4500.00	Chairman PGC	conducting Kabadi tournament	
15.11.2012	5500.00	Chairman PGC	conducting Volley ball tournament	

15.11.2012	59000.00	Principal Baliapala of college	coaching for Atheletict meet	
8.1.2013	18000.00	Principal Baliapala of college	coaching for Atheletict meet	
21.11.2013	61000.00	Principal of Baliapal college	coaching for Atheletict meet	
4.1.2014	25000.00	Principal of Baliapal college	coaching for Atheletict meet	
16.12.2014	60000.00	Principal of Baliapal college	coaching for Atheletict meet	
Unclassified prior to 1.4.2016	-86867.00			
<b>Total</b>	<b>457893.00</b>			
	<b>2016-17</b>			
9/sports/16.12.16	265000.00	Dr.Bhaskar Behera	Conduct of Inter college sports	
11/sports/6.1.17	180000.00	Dr.Bhaskar Behera	77th All India Inter Univ. Atheletic meet.	
<b>Total</b>	<b>445000.00</b>			
	<b>2017-18</b>			
3/Sports/8.12.17	115000.00	Dr.Bhaskar Behera	Inter Univ. sports (Atheletic) at ANU, Guntur	Prof.Madhumita Das,V.C
2/Sports/28.11.17	130000.00	Dr.Bhaskar Behera	Inter college cricket tournament held in 27.11.17 in FMU,New campus	Prof.Madhumita Das,V.C
6/Sports/19.2.18	10481.00	Dr.Bhaskar Behera	Participation in All India Inter Univ. Taekowondo(Men) championship 2017-18	Sri Amar Singh Soren,Registrar
<b>Total</b>	<b>255481.00</b>			
	<b>2018-19</b>			
5/Sports/19.7.18	2400.00	Dr.Bhaskar Behera	12th Annual working committee held on 20.7.18	Sri Amar Singh Soren,Registrar
6/Sports/30.8.18	5000.00	Dr.Bhaskar Behera	Contingency expr.	Sri Amar Singh Soren,Registrar
9/Sports/12.10.18	300000.00	Dr.Bhaskar Behera	Towards East zone Inter Univ. Kabadi meet at FMU.	Prof.Madhumita Das,V.C
10/Sports/20.11.18	306000.00	Dr.Bhaskar Behera	Inter college sports tournament	Prof.Madhumita Das,V.C
<b>Total</b>	<b>613400.00</b>			
<b>G.Total</b>	<b>1771774.00</b>			
	<b>3.SFC cash book</b>			
18.03.2005	3000.00	Prof. S.K.Patnaik, I&CT	Centre Advance for 4th Sem SFC Exam	
23.08.2004	5000.00	Sri B.K.Das		
<b>Total</b>	<b>8000.00</b>			
	<b>2005-06</b>			
14.09.05	3973.00	Prof. A.N.Mishra	Advance for center 1st Sem M.Phil Exam Pop-Std	
07.05.2005	2180.00	Prof. B.Das, MBA	Contingency Expenses for Interview & Admission Process	
<b>Total</b>	<b>6153.00</b>			
	<b>2006-07</b>			
28.10.2006	15000.00	Dr. R.N.Panda, Coordinator LLM	Arrangement of Guest faculties	
<b>Total</b>	<b>15000.00</b>			
	<b>2007-08</b>			
23.06.2007	4200.00	Dr. R.N.Panda, Coordinator LLM	Conduct of Seminar	
<b>Total</b>	<b>4200.00</b>			
	<b>2009-10</b>			
02.02.2010	300.00	Prof. N.C.Dash	Addl. Center Charges Advance for 1st Sem M.Phil (Pop-Stu)	

16.03.2010	1350.00	Prof. N.C.Dash	Addl. Center Charges Advance for 2nd Sem M.Phil (Pop-Stu)	
<b>Total</b>	<b>1650.00</b>			
	<b>2010-11</b>			
31.07.2010	245.00	Prof. N.C.Dash	Centre Advance 1st Sem MBA Exam 2005	
<b>Total</b>	<b>245.00</b>			
	<b>2011-12</b>			
18.04.2012	20000.00	Dr. R.N.Panda, Coordinator LLM	Purchase of Text book	
<b>Total</b>	<b>20000.00</b>			
	<b>2013-14</b>			
22.08.2013	125000.00	Mr. D.K.Mishra, PA to V.C	Purchase of Books & Journals	
17.08.13	300000.00	HOD Social Sc., Prof. S.S. Acharya	Release of Installment of share money	
17.08.13	100000.00	HOD APAB, Prof. G. Dash	Release of Installment of share money	
17.08.13	100000.00	HOD BS & BT, Dr. B. Mitra	Release of Installment of share money	
17.08.13	100000.00	Coordinator M. Tech C.S., Dr. M. Pradhan	Release of Installment of share money	
<b>Total</b>	<b>725000.00</b>			
	<b>2016-17</b>			
26.8.16	3000.00	Dr.B.Mitra, BS&BT	Contingency Expenses for Interview & Admission Process	
<b>Total</b>	<b>3000.00</b>			
	<b>2018-19</b>			
04.04.18	<b>30000.00</b>	Dr. R.N.Panda, Coordinator LLM	Release of Installment of share money	Sri Amar Singh Soren,Registrar
<b>Total</b>	<b>30000.00</b>			
<b>Unclassified advance</b>	<b>-138058.00</b>			
<b>Grand Total</b>	<b>675190.00</b>			
	<b>4.DDCE</b>			
	<b>Prior to 1.4.2018</b>			
<b>Unclassified advance</b>	44208.00			
<b>Total</b>	<b>44208.00</b>			
	<b>2018-19</b>			
5/3.5.18	15000	DR S K Agarwala, Director of DDCE	National level consultative committee meeting	Sri Amar Singh Soren,Registrar
17/18.9.18	15000	Upendra prasad Jena, Sr Asst.	Advisory committee meeting	Sri Amar Singh Soren,Registrar
24/22.11.18	20700	Upendra prasad Jena, Sr Asst.	Induction programme	Prof.Madhumita Das,V.C
27/17.12.18	20000	Prof, B Das, Director of DDCE	O/C	Prof.Madhumita Das,V.C
<b>Total</b>	<b>70700.00</b>			
<b>Grand Total</b>	<b>114908.00</b>			
	<b>5.PGR</b>			
<b>Unclassified advance</b>	<b>Prior to 1.4.2006</b>			
	38266.00			
<b>Total</b>	<b>38266.00</b>			
	<b>2006-07</b>			
31.03.2007	2000.00	Dr.B.B.Mohapatra, Director Placement Cell	Contingency advance for Requirement	
17.12.2007	2000.00	Dr. S.N.Dehuri coordinator I&CT	Ph.D Entrance Test	



<b>Total</b>	<b>4000.00</b>			
	<b>2007-08</b>			
22.11.2007	5000.00	Sri Rama Chandra Mohanty, Technician, IMF	Detention & delivery charges of consignment for Bio-Tech Deptt.	
<b>Total</b>	<b>5000.00</b>			
	<b>2008-09</b>			
19.11.08	3000.00	Dr. R. B. Panda	Beautification of Garden	
20.01.2009	15000.00	Dr. B.Mitra, BS&BT	Placement Training	
19.11.2008	4700.00	R.C.Mohanty, IMF	Repairing of Tap Point	
30.01.2009	3000.00	Prof. G.C. Rout	Purchase of Service Postage Stamps	
<b>Total</b>	<b>25700.00</b>			
	<b>2009-10</b>			
31.08.2009	6000.00	Prof. A.N.Mishra, BS&BT	Deptt. Contingency	
06.06.2009	8000.00	Dr. B.Mitra, BS&BT	T./D.A to visit to Delhi	
29.03.2010	7500.00	Dr. B.Mitra, BS&BT	Hospitality to Placement Agency	
<b>Total</b>	<b>21500.00</b>			
	<b>2010-11</b>			
11.10.2010	20000.00	Dr.B.B.Mohapatra	Visit to UGC New Delhi on 13.10.10	
04.02.2011	8500.00	Dr. S. Pattanaik, APAB	Cultural Competions	
11.03.2011	1160.00	Prof. A.N.Mishra, BS&BT	Conduct of ULET Exam	
31.03.2011		Prof. A.N.Mishra	Conduct of ULET Exam	
<b>Total</b>	<b>29660.00</b>			
	<b>2011-12</b>			
19.08.2011	6000.00	Dr. B.B.Mohapatra, MBA	Office Contingency	
29.02.2012	2000.00	Prof. M.C.Adhikary, APAB	Printing of Anwasha and FMU News Letter	
07.06.2011	10000.00	Mr. D.K.Mishra, PA to V.C	Refreshment to Syndicate Member on 09.06.11	
07.06.2011	10000.00	Mr. D.K.Mishra, PA to V.C	Purchase of Items for V.C's Residence	
09.09.2011	30000.00	Mr. D.K.Mishra, PA to V.C	Tour to Delhi by the V.C for 12-09.2011 to 17.09.2011	
24.03.2012	25000.00	Mr. D.K.Mishra, PA to V.C	Attend the meeting the meeting at UGC, New Delhi form 22-03-2012 to 24-03-2012	
27.09.2012	10000.00	Prof.S.S.Pattnaik, I&CT	Contingency advance of the Deptt. 2012-13	
26.07.2011	100000.00	Parameswar Das, Contractor	Renovation of University Canteen	
28.09.2011	200.00	Sri.U.P.Jena	Preparation of PAN Card	
<b>Total</b>	<b>193200.00</b>			
	<b>2012-13</b>			
27.09.2012	10000.00	Dr. B.Mitra, BS&BT	Office Contingency 2012-13	
17.10.2012	7700.00	Dr. B.Mitra, BS&BT	Vollyball field Repairing at old campus	
26.02.2013	15000.00	Dr. B.Mitra, BS&BT	Organisation Annual Sports 2012-13	
08.03.2013	16600.00	Dr. B.Mitra, BS&BT	Organisation Annual Sports 2012-13	
<b>Total</b>	<b>49300.00</b>			
	<b>2013-14</b>			

13.02.2014	100000.00	Dr.B.Mitra, BS&BT	Conduct of Seminar from UGC Fund under XII Paln Period	
06.01.2014	150000.00	Mr. D.K.Mishra, PA to V.C	Conduct of Interview for `selection of Reader & Lecturer form 04.01.14 to 18.01.14	
07.03.2014	75000.00	Mr. D.K.Mishra, PA to V.C	T.A / D.A during `selection Committee for Lecturer on 03.03.14 to 11.03.14	
03.12.14	6000.00	Mr. D.K.Mishra, PA to V.C	Conducting of Extra Mural Lecture helld on 03.12.2014	
27.09.2012	10000.00	Dr.S.C. Pradhan, Env-Sc	Office Contingency 2012-13	
27.09.2012	10000.00	Dr. S. Pattanaik, APAB	Office Contingency 2012-13	
<b>Total</b>	<b>351000.00</b>			
	<b>2014-15</b>			
12.01.2015	14000.00	Dr.A.B.Jena, MBA	Conducting of Cultural Events for the Session 2014-15	
09.03.2015		Dr.A.B.Jena, MBA	Conducting of Cultural Events for the Session 2014-15	
<b>Total</b>	<b>14000.00</b>			
	<b>2017-18</b>			
01.08.17	2400.00	Dr. R.K.Nayak	Contingency expenditure for M. Phil admission process	Sri Amar Singh Soren,Registrar
21.12.17	1950.00	Prof. S.K. Tripathy	Department Contingency expenditure for the session 2017-18	Sri Amar Singh Soren,Registrar
<b>Total</b>	<b>4350.00</b>			
	<b>2018-19</b>			
10/5.7.18	20000.00	HOD,PG Deptt.of AP & AB	Cont.	Prof.Madhumita Das,V.C
15/18.7.18	20000.00	Chairman PG council	Cont.	Prof.Madhumita Das,V.C
16/24.7.18	4000.00	HOD,PG Deptt.of AP & AB	Cont.	Sri Amar Singh Soren,Registrar
16/24.7.18	4000.00	HOD,PG Deptt.of I & C T	Cont.	Sri Amar Singh Soren,Registrar
16/24.7.18	4000.00	HOD,PG Deptt.of Education	Cont.	Sri Amar Singh Soren,Registrar
16/24.7.18	4000.00	HOD,PG Deptt.of Social science	Cont.	Sri Amar Singh Soren,Registrar
16/24.7.18	4000.00	HOD,PG Deptt.of B S & B T	Cont.	Sri Amar Singh Soren,Registrar
16/24.7.18	4000.00	HOD,PG Deptt.of Env. Science	Cont.	Sri Amar Singh Soren,Registrar
16/24.7.18	4000.00	HOD,PG Deptt.of Language & literature	Cont.	Sri Amar Singh Soren,Registrar
16/24.7.18	2816.00	Prof. S K Dey,Chairman PG council	Cont.	Sri Amar Singh Soren,Registrar
21/6.9.18	20000.00	DR P.C.Mishra	Cont.	Prof.Madhumita Das,V.C
36/15.12.18	30000.00	DR S K Majhi	Youth Fest.-2018 at sambalpur Univ.	Prof.Madhumita Das,V.C
37/15.12.18	20000.00	DR N R Rout	Cont.	Prof.Madhumita Das,V.C
43/3.1.19	20000.00	Prof.L N Das	Cont.	Prof.Madhumita Das,V.C
48/25.1.19	77660.00	Vice pre. Sports council	Annual sports	Prof.Madhumita Das,V.C
52/6.2.19	210000.00	Dr S K Majhi	Cultural events	Prof.Madhumita Das,V.C
<b>Total</b>	<b>448476.00</b>			
<b>Grand Total</b>	<b>1184452.00</b>			
	<b>6.General fund -I</b>			

Unclassified advance	<b>Prior to 1.4.18</b>			
	85000.00			
<b>Total</b>	<b>85000.00</b>			
	<b>7.NCP fund</b>			
	<b>2018-19</b>			
6/10.8.18	10000.00	B.N.Nayak,Co-ordinator,NCP	O/C	
<b>Total</b>	<b>10000.00</b>			
<b>Grand Total</b>	<b>10000.00</b>			
	<b>8.General fund-II</b>			
	<b>2011-12</b>			
19.12.11	20000.00	Prof. Sachidananda Dehuri		
<b>Total</b>	<b>20000.00</b>			
	<b>2013-14</b>			
13.2.14	100000.00	Dr Bhabatosh Mitra	Conduct of Seminar	
<b>Total</b>	<b>100000.00</b>			
	<b>2015-16</b>			
30/UGC/25.2.16	146473.00	Dr.S.K.Majhi	National seminar (150000-3527)	
13.1.16	400000.00	S.C. Pattnaik		
<b>Total</b>	<b>546473.00</b>			
	<b>2016-17</b>			
17.3.17	110000.00	Prof. Santosh Tripathy	Conduct of Seminar	
17.10.16	26229.00	Prof. Bishnu prasad Das	To carry out CARS- BPD project.(700000-673771)	
39/21.3.17	6280.00	Dr Geetanjali Das	National seminar (110000-103720)	
17.3.17	110000.00	HOD BSBT Deptt.		
<b>Total</b>	<b>252509.00</b>			
	<b>2017-18</b>			
1/10.4.17	681232.00	Prof. Bishnu prasad Das	To carry out DBT/BIF project.(1179200+6093+6514)	Prof.Shiba Prasad Adhikari,V.C
26/1.2.18	30000.00	Dr Debadatta Das	Conduct of boot camp for start up India	Prof.Madhumita Das,V.C
21/28.11.17	27916.00	Dr Subhashree Mahalik	Conduct of Research project(47500-19584)	Prof.Madhumita Das,V.C
31/21.2.18	50000.00	Dr Bibekananda Nayak	Conduct of project.	Prof.Madhumita Das,V.C
38/13.3.18	9273.00	Sri Sourav Goutam	Purchase of contingency items(104200-94927)	Sri Amar Singh Soren,Registrar
<b>Total</b>	<b>798421.00</b>			
	<b>2018-19</b>			
34/25.2.19	48835.00	Uttama Sahu,Jr Asst.	Workshop on challenges of (50000-1165)	Prof.Madhumita Das,V.C
30.3.19	84918.00	Dr S.C.Pradhan	Paid on 18.2.16 not booked earlier booked today(962500+91833-969415)	Prof.Madhumita Das,V.C
9/17.7.18	49100.00	Ptincipal, N.M. college, Rupsa	Gender sensitization training	Prof.Madhumita Das,V.C
9/17.7.18	49100.00	Ptincipal, D.K.. college, Jaleswar	Gender sensitization training	Prof.Madhumita Das,V.C
9/17.7.18	49100.00	Ptincipal, Balasore Mahila. college, Bls	Gender sensitization training	Prof.Madhumita Das,V.C
9/17.7.18	49100.00	Dr Anil kumar Mohapatra	Gender sensitization training	Prof.Madhumita Das,V.C
9/17.7.18	49100.00	DrPadmalita Routray	Gender sensitization training	Prof.Madhumita Das,V.C
9/17.7.18	49100.00	DrGitanjali Das	Gender sensitization training	Prof.Madhumita Das,V.C
<b>Total</b>	<b>428353.00</b>			
<b>G.Total</b>	<b>2145756.00</b>			

<b>9.Exam fund</b>				
<b>2016-17</b>				
6/20.4.16	12000.00	Principal U.N. College, Soro	Nodal centre expenses	
6/20.4.16	12000.00	Principal Khaira College	Nodal centre expenses	
6/20.4.16	10000.00	Principal S.C. College	Nodal centre expenses	
6/20.4.16	12000.00	Principal L.N. College	Nodal centre expenses	
6/20.4.16	9309.00	Principal D.K. College ( 10000 - 691 )	Nodal centre expenses	
6/20.4.16	10000.00	Principal Principal S.R. College	Nodal centre expenses	
6/20.4.16	12000.00	Principal Nilamani MV	Nodal centre expenses	
6/20.4.16	10000.00	Principal Agarapada College	Nodal centre expenses	
6/20.4.16	10000.00	Principal Belavoomi College	Nodal centre expenses	
6/20.4.16	10000.00	Principal Naami College	Nodal centre expenses	
6/20.4.16	10000.00	Principal A.B. College, Basudevpur	Nodal centre expenses	
6/20.4.16	10000.00	Principal Bhadrak Women's College	Nodal centre expenses	
6/20.4.16	12000.00	Principal Chandabali College	Nodal centre expenses	
6/20.4.16	10000.00	Dhamnagar College	Nodal centre expenses	
<b>Total</b>	<b>149309.00</b>			
<b>2017-18</b>				
7/21.4.17	20240.00	Dr. B. Mitra, HOD, BS & BT	Paper setting, moderation & valuation	Prof.Shiba Prasad Adhikari,V.C
7/21.4.17	7160.00	Dr. Minati Mishara	Paper setting, moderation & valuation	Sri Amar Singh Soren,Registrar
21/15.5.17	15,00,000.00	Principal, A.B. College, Basudevpur	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
38/8.6.17	3,00,000.00	Principal, A.B. College, Basudevpur	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
41/21.6.17	15,00,000.00	Umakanta Das	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
41/21.6.17	10,00,000.00	Amulya Ku. Parida	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
55/28.7.17	10,00,000.00	Principal, Remuna College	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
97/10.11.17	100424.00	Dr. S.K. Agrawal, HOD, APAB	Centre expenses (120000 -19576)	Prof.Madhumita Das,V.C
107/7.12.17	13000.00	Principal U.N. College, Soro	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	8684.00	Principal K.K.S. Women's College	Nodal centre expenses( 9000 - 316 )	Sri Amar Singh Soren,Registrar
107/7.12.17	8917.00	Principal D.K. College	Nodal centre expenses(9000 - 83 )	Sri Amar Singh Soren,Registrar
107/7.12.17	9000.00	Principal S.R. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	11000.00	Principal R.I.H.S, Bhogarai	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	11000.00	Principal Niligiri College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	9000.00	Principal Chandabali College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	11000.00	Principal Dr. J.N. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	11000.00	Principal A.B. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	13000.00	Principal B.N.M.A College	Nodal centre expenses	Sri Amar Singh Soren,Registrar

107/7.12.17	11000.00	Principal Charampa MV	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	9000.00	Principal Agarapada College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	9000.00	Principal Dhamnagar College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
108/7.12.17	139700.00	Dr. S.K. Agrawal, HOD, APAB	Zone expenses ( 140000 - 300 )	Prof.Madhumita Das,V.C
118/29.12.17	11000.00	Principal U.N. College, Soro	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Khaira College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	11000.00	principal Gopalpur College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	8936.00	Principal Belavoomi MV	Nodal centre expenses ( 9000 - 64 )	Sri Amar Singh Soren,Registrar
118/29.12.17	11000.00	Principal S.C. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	8416.00	Principal K.K.S. Women's College	Nodal centre expenses ( 9000 - 584 )	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Siddheswar College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	10635.00	Principal D.K. College	Nodal centre expenses ( 11000 - 365 )	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal R.I.H.S, Bhogarai	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal A.B. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	11000.00	Principal B.N.M.A College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Chandabali College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Naami College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Bhadrak Women's College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
135/20.1.18	15,00,000.00	Dr. Umakanta Das	Zone expenses	Prof.Madhumita Das,V.C
135/20.1.18	834418.00	Amulya Ku. Parida	Zone expenses (100000 - 165582 )	Prof.Madhumita Das,V.C
145/13.2.18	1001596.00	Principal U.N. College, Soro	Zone expenses (1300000 - 298404 )	Prof.Madhumita Das,V.C
145/13.2.18	900736.00	Principal A.B. College	Zone expenses ( 1300000 - 399264 )	Prof.Madhumita Das,V.C
152/23.2.18	14000.00	Principal U.N. College, Soro	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	13377.00	Principal Khaira College	Nodal centre expenses ( 14000 - 623 )	Sri Amar Singh Soren,Registrar
152/23.2.18	12000.00	Principal S.C. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	12539.00	Principal D.K. College	Nodal centre expenses (14000 - 1461 )	Sri Amar Singh Soren,Registrar
152/23.2.18	12000.00	Principal R.I.H.S, Bhogarai	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	11872.00	Principal Nilamani MV	Nodal centre expenses ( 12000 - 128 )	Sri Amar Singh Soren,Registrar
152/23.2.18	11814.00	Principal Niligiri College	Nodal centre expenses ( 12000 - 186 )	Sri Amar Singh Soren,Registrar
152/23.2.18	11812.00	Principal Charampa MV	Nodal centre expenses ( 12000 - 188 )	Sri Amar Singh Soren,Registrar

152/23.2.18	12000.00	Principal Agarapada College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	10000.00	Principal Naami College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	10000.00	Principal Chandabali College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	12000.00	Principal B.N.M.A College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
155/6.3.18	2,00,000.00	Principal U.N. College, Soro	Zone expenses	Prof.Madhumita Das,V.C
155/6.3.18	2,00,000.00	Principal A.B. College	Zone expenses	Prof.Madhumita Das,V.C
157/13.3.18	100042.00	Dr. S.K. Agrawal, HOD, APAB	Centre expenses ( 120000 - 19958 )	Prof.Madhumita Das,V.C
165/27.3.18	14,00,000.00	Principal D.K. College	Zone expenses	Prof.Madhumita Das,V.C
165/27.3.18	14,00,000.00	Principal B.N.M.A College	Zone expenses	Prof.Madhumita Das,V.C
<b>Total</b>	<b>13517318.00</b>			
	<b>2018-19</b>			
5/10.4.18	83150	S.K Agarwalla	Zone supervision (110000-26850)	Prof.Madhumita Das,V.C
5/10.4.18	76105	A R Routray	Zone supervision(100000-23895)	Prof.Madhumita Das,V.C
6/10.4.18	400000	Principal, Khaira college	Zone Expenses for +3 SU(B) -2018	Prof.Madhumita Das,V.C
7/11.4.18	39383	Principal, B.N.M.A.college	Final exam +3.2018(200000-160617)	Sri Amar Singh Soren,Registrar
7/11.4.18	106302	Principal, D.K.college	Final exam +3.2018(200000-93698)	Prof.Madhumita Das,V.C
10/16.4.18	9763	Principal, U.N.College	Center adv. For +3 4th sem.2018 ( 12000-2237)	Sri Amar Singh Soren,Registrar
10/16.4.18	10000	Principal, Agarapada.College	Center adv. For +3 4th sem.2018	Sri Amar Singh Soren,Registrar
10/16.4.18	10000	Principal, S.C.College	Center adv. For +3 4th sem.2018	Sri Amar Singh Soren,Registrar
10/16.4.18	8987	Principal, D.K.College	Center adv. For +3 4th sem.2018 (10000-1013)	Sri Amar Singh Soren,Registrar
10/16.4.18	10000	Principal, Sidheswar.College	Center adv. For +3 4th sem.2018	Sri Amar Singh Soren,Registrar
10/16.4.18	11806	Principal, Nilamani.College	Center adv. For +3 4th sem.2018(12000-194)	Sri Amar Singh Soren,Registrar
10/16.4.18	12000	Principal, H.K.Mohatab.College	Center adv. For +3 4th sem.2018	Sri Amar Singh Soren,Registrar
10/16.4.18	10000	Principal, Saraswata Mahabidyalaya	Center adv. For +3 4th sem.2018	Sri Amar Singh Soren,Registrar
10/16.4.18	10000	Principal, Naami.College	Center adv. For +3 4th sem.2018	Sri Amar Singh Soren,Registrar
10/16.4.18	10000	Principal, A.B.College	Center adv. For +3 4th sem.2018	Sri Amar Singh Soren,Registrar
10/16.4.18	9875	Principal, Bhadrak ( W ).College	Center adv. For +3 4th sem.2018(10000-125)	Sri Amar Singh Soren,Registrar
10/16.4.18	11278	Principal, Charampa.College	Center adv. For +3 4th sem.2018(12000-722)	Sri Amar Singh Soren,Registrar
10/16.4.18	10000	Principal, chandabali, college	Center adv. For +3 4th sem.2018	Sri Amar Singh Soren,Registrar
16/27.4.18	63934	DR S.K. Agarwala	Question setting for DDCE & NCP(100000-36066)	Prof.Madhumita Das,V.C
23/19.5.18	10000	Principal, S.R.college, Baliapala	Nodal centre adv.	Sri Amar Singh Soren,Registrar
25/24.5.18	115574	Goutam kishore Nayak,	Valuation zone expenses of +3 1st SEM,Back-2017(170000-5442	Prof.Madhumita Das,V.C

			6)	
30/1.6.18	160292	DR Nihar Ranjan Rout	Zone expenses for +3 F.D.( B) exam-2018(200000-39708)	Prof.Madhumita Das,V.C
40/21.6.18	12074.00	Principal U.N. College, Soro	Centre adv.for +3 2nd sem -2018(14000-1926)	Sri Amar Singh Soren,Registrar
40/21.6.18	10000.00	Principal KKS Womens College	Centre adv.for +3 2nd sem -2018	Sri Amar Singh Soren,Registrar
40/21.6.18	10000.00	Principal D.K. College	Centre adv.for +3 2nd sem -2018	Sri Amar Singh Soren,Registrar
40/21.6.18	9104.00	Principal S.R.College	Centre adv.for +3 2nd sem -2018(10000-896)	Sri Amar Singh Soren,Registrar
40/21.6.18	12000.00	Principal RIHS College, Bhograi	Centre adv.for +3 2nd sem -2018	Sri Amar Singh Soren,Registrar
40/21.6.18	12000.00	Principal Nilagiri College	Centre adv.for +3 2nd sem -2018	Sri Amar Singh Soren,Registrar
40/21.6.18	12000.00	principal Gopalpur College	Centre adv.for +3 2nd sem -2018	Sri Amar Singh Soren,Registrar
40/21.6.18	11332.00	Principal A.B. College	Centre adv.for +3 2nd sem -2018(12000-668)	Sri Amar Singh Soren,Registrar
40/21.6.18	10000.00	Principal Chandabali College	Centre adv.for +3 2nd sem -2018	Sri Amar Singh Soren,Registrar
40/21.6.18	10000.00	Principal BNMA College	Centre adv.for +3 2nd sem -2018	Sri Amar Singh Soren,Registrar
40/21.6.18	12000.00	Principal AGARAPADA College	Centre adv.for +3 2nd sem -2018	Sri Amar Singh Soren,Registrar
40/21.6.18	12000.00	Principal, Dhamnagar.College	Centre adv.for +3 2nd sem -2018	Sri Amar Singh Soren,Registrar
40/21.6.18	10330.00	Principal, Charampa.College	Centre adv.for +3 2nd sem -2018(12000-1670)	Sri Amar Singh Soren,Registrar
60/4.8.18	7335.00	Dr Debadutta Das	Cont.expr. Of Even.sem-2018(12000-4665)	Sri Amar Singh Soren,Registrar
62/16.8.18	850.00	Dr Minati Mishra	Cont.expr. Of 3rd.sem-2017(3000-210-1940)	Sri Amar Singh Soren,Registrar
65/27.8.18	15000.00	DR A.B. Jena	SRC meeting	Sri Amar Singh Soren,Registrar
89/5.11.18	12604.00	Principal U.N.College Soro	for +3 5th sem. Exam-2018(14000-1396)	Sri Amar Singh Soren,Registrar
89/5.11.18	11585.00	Principal KKS Womens College	for +3 5th sem. Exam-2018(12000-415)	Sri Amar Singh Soren,Registrar
89/5.11.18	11032.00	PrincipalD.K.College	for +3 5th sem. Exam-2018(12000-968)	Sri Amar Singh Soren,Registrar
89/5.11.18	10000.00	PrincipalS.R College	for +3 5th sem. Exam-2018	Sri Amar Singh Soren,Registrar
89/5.11.18	10000.00	Principal RIHSCollege	for +3 5th sem. Exam-2018	Sri Amar Singh Soren,Registrar
89/5.11.18	12000.00	Principal Khaira College	for +3 5th sem. Exam-2018	Sri Amar Singh Soren,Registrar
89/5.11.18	12000.00	PrincipalNilagiri College	for +3 5th sem. Exam-2018	Sri Amar Singh Soren,Registrar
89/5.11.18	10000.00	Principal A.B. College	for +3 5th sem. Exam-2018	Sri Amar Singh Soren,Registrar
89/5.11.18	13800.00	Principal BNMA College	for +3 5th sem. Exam-2018(14000-200)	Sri Amar Singh Soren,Registrar
89/5.11.18	12000.00	Principal Charampa College	for +3 5th sem. Exam-2018	Sri Amar Singh Soren,Registrar
89/5.11.18	10000.00	Principal Agarpada College	for +3 5th sem. Exam-2018	Sri Amar Singh Soren,Registrar
89/5.11.18	9935.00	Principal Dhamnagar College	for +3 5th sem. Exam-2018(10000-65)	Sri Amar Singh Soren,Registrar



89/5.11.18	10000.00	Principal Chandabali College	for +3 5th sem. Exam-2018	Sri Amar Singh Soren,Registrar
90/9.11.18	150000.00	DR A.B. Jena	Question setting of odd sem-2018	Prof.Madhumita Das,V.C
92/14.11.18	250000.00	DR S.N.Dehuri ,COE	Imprest adv.	Prof.Madhumita Das,V.C
96/28.11.18	11462.00	Principal U.N.College Soro	for U.G.3rd sem. Exam-2018(12000-538)	Sri Amar Singh Soren,Registrar
96/28.11.18	9517.00	PrincipalD.K.College	for U.G.3rd sem. Exam-2018(10000-483)	Sri Amar Singh Soren,Registrar
96/28.11.18	12000.00	Principal RIHSCollege	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
96/28.11.18	12000.00	Principal Siddheswar College	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
96/28.11.18	14000.00	Principal S.C College Mitrapur	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
96/28.11.18	10000.00	Principal Saswata College	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
96/28.11.18	10000.00	Principal A.B. College	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
96/28.11.18	10000.00	Principal BNMA College	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
96/28.11.18	10000.00	Principal Chandabali College	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
96/28.11.18	9919.00	Principal Bhadrak womens College	for U.G.3rd sem. Exam-2018(12000-2081)	Sri Amar Singh Soren,Registrar
96/28.11.18	10000.00	Principal H.K.Mahatab College	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
96/28.11.18	12000.00	Principal Naami College	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
96/28.11.18	14000.00	Principal J.N.College	for U.G.3rd sem. Exam-2018	Sri Amar Singh Soren,Registrar
98/7.12.18	79000.00	DR A.B. Jena	Question setting odd sem-2018 DDCE	Prof.Madhumita Das,V.C
99/7.12.18	70000.00	DR A.B. Jena	Question setting UG and P.G professional course	Prof.Madhumita Das,V.C
103/17.12.18	10846.00	Principal U.N.College Soro	Nodal centre adv.(12000-1154)	Sri Amar Singh Soren,Registrar
103/17.12.18	12718.00	PrincipalK.K.S.Womens College	Nodal centre adv.(14000-1282)	Sri Amar Singh Soren,Registrar
103/17.12.18	13515.00	Principal D.K.College	Nodal centre adv.(14000-485)	Sri Amar Singh Soren,Registrar
103/17.12.18	14000.00	Principal S.R. College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
103/17.12.18	12000.00	Principal Khaira College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
103/17.12.18	14000.00	Principal Nilagiri College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
103/17.12.18	11926.00	Principal Nilamani M.V. College	Nodal centre adv(12000-74)	Sri Amar Singh Soren,Registrar
103/17.12.18	11269.00	Principal Belavumi M.V. College	Nodal centre adv.(12000-731)	Sri Amar Singh Soren,Registrar
103/17.12.18	12000.00	Principal A.B.College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
103/17.12.18	11824.00	Principal B.N.M.A College	Nodal centre adv.(12000-176)	Sri Amar Singh Soren,Registrar
103/17.12.18	12000.00	Principal Agarpara College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
103/17.12.18	12000.00	Principal Charampa M.V. College	Nodal centre adv.	Sri Amar Singh Soren,Registrar



103/17.12.18	12000.00	Principal Dham Nagar.College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
103/17.12.18	12000.00	Principal Ghateswar.College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
123/14.2.19	12500.00	Principal D.K.College	For +3 3rd sem-2018	Sri Amar Singh Soren,Registrar
123/14.2.19	12500.00	Principal B.N.M.A College	For +3 3rd sem-2018	Sri Amar Singh Soren,Registrar
127/7.3.19	97000.00	Upendra prasad Jena	1st sem exam-2018,DDCE	Prof.Madhumita Das,V.C
130/8.3.19	5000.00	Principal D.K.College	Hire charges of answer `scripts	Sri Amar Singh Soren,Registrar
130/8.3.19	4628.00	Principal B.N.M.A College	Hire charges of answer `scripts(5000-372)	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal Chandabali.College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal.Simulia College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal Gopalpur.College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	14000.00	Principal L.N. College ,jamsuli	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal Sidheswar College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal H.K.Mahatab College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	14000.00	Principal Nilagiri. College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	14000.00	Principa IRIHS College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	14000.00	PrincipalJ.N.College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal NAAMI College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal BNMA College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal Agarapada College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal Charampa.College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
131/8.3.19	12000.00	Principal Dhamnagar College	Nodal centre adv.	Sri Amar Singh Soren,Registrar
147/30.3.19	5000.00	P.K.Seth	Cont.expr.for UG 6th sem-2019, zone	Sri Amar Singh Soren,Registrar
147/30.3.19	5000.00	Amulaya ku parida	Cont.expr.for UG 6th sem-2019, zone	Sri Amar Singh Soren,Registrar
75/20.9.18	6500.00	PrincipalK.K.S.Womens College	For +3 2nd sem-2018	Sri Amar Singh Soren,Registrar
75/20.9.18	6500.00	PrincipalCharampa M.V.	For +3 2nd sem-2018	Sri Amar Singh Soren,Registrar
<b>Total</b>	<b>2696054.00</b>			
Difference prior to 1.4.2016	13818474.00			
<b>G.Total of Exam. cash book</b>	<b>30181155.00</b>			

**Year-wise break-up of out standing advance as on 31.3.2019:-**

The year-wise break-up of outstanding advance as on 31.3.2019 is furnished here under-

2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	Prior to 1.4.2013	Total
5246839	4708250	924818	596473	44000	1176000	24709391	37405771

**PARA-8.1-ADVANCE OUTSTANDING FOR MORE THAN ONE YEAR**

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 audited organization and for such non-recoupment of advances the sanctioning authorities of the then advance 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. Hence out of the total outstanding advance of **Rs 37405771.00** a sum of **Rs 17450682.00** has already been covered under surcharge action during the last and previous audit and **Rs5246839.00** paid during 2018-19 does not exceed more than one year. Thus in present audit the advances paid during 2017-18 amounting to **Rs14708250.00** but not adjusted as on 31.3.19, as per the details furnished below is treated as unsecured and to be suggested for recovery.

**1.Examination cash book**

Vr No/Date	Amount	To whom paid	Purpose of advance	Sanctioning authority
7/21.4.17	20240.00	Dr. B. Mitra, HOD, BS & BT	Paper setting, moderation & valuation	Prof.Shiba Prasad Adhikari,V.C
7/21.4.17	7160.00	Dr. Minati Mishara	Paper setting, moderation & valuation	Sri Amar Singh Soren,Registrar
21/15.5.17	15,00,000.00	Principal, A.B. College, Basudevpur	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
38/8.6.17	3,00,000.00	Principal, A.B. College, Basudevpur	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
41/21.6.17	15,00,000.00	Umakanta Das	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
41/21.6.17	10,00,000.00	Amulya Ku. Parida	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
55/28.7.17	10,00,000.00	Principal, Remuna College	Zone expenses	Prof.Shiba Prasad Adhikari,V.C
97/10.11.17	100424.00	Dr. S.K. Agrawal, HOD, APAB	Centre expenses (120000 -19576)	Prof.Madhumita Das,V.C
107/7.12.17	13000.00	Principal U.N. College, Soro	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	8684.00	Principal K.K.S. Women's College	Nodal centre expenses( 9000 - 316 )	Sri Amar Singh Soren,Registrar
107/7.12.17	8917.00	Principal D.K. College	Nodal centre expenses(9000 - 83 )	Sri Amar Singh Soren,Registrar
107/7.12.17	9000.00	Principal S.R. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	11000.00	Principal R.I.H.S, Bhogarai	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	11000.00	Principal Niligiri College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	9000.00	Principal Chandabali College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	11000.00	Principal Dr. J.N. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	11000.00	Principal A.B. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	13000.00	Principal B.N.M.A College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	11000.00	Principal Charampa MV	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	9000.00	Principal Agarapada College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
107/7.12.17	9000.00	Principal Dhamnagar College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
108/7.12.17	139700.00	Dr. S.K. Agrawal, HOD, APAB	Zone expenses ( 140000 - 300 )	Prof.Madhumita Das,V.C
118/29.12.17	11000.00	Principal U.N. College, Soro	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Khaira College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	11000.00	principal Gopalpur College	Nodal centre expenses	Sri Amar Singh Soren,Registrar

118/29.12.17	8936.00	Principal Belavoomi MV	Nodal centre expenses ( 9000 - 64 )	Sri Amar Singh Soren,Registrar
118/29.12.17	11000.00	Principal S.C. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	8416.00	Principal K.K.S. Women's College	Nodal centre expenses ( 9000 - 584 )	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Siddheswar College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	10635.00	Principal D.K. College	Nodal centre expenses ( 11000 - 365 )	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal R.I.H.S, Bhogarai	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal A.B. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	11000.00	Principal B.N.M.A College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Chandabali College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Naami College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
118/29.12.17	9000.00	Principal Bhadrak Women's College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
135/20.1.18	15,00,000.00	Dr. Umakanta Das	Zone expenses	Prof.Madhumita Das,V.C
135/20.1.18	834418.00	Amulya Ku. Parida	Zone expenses (100000 - 165582 )	Prof.Madhumita Das,V.C
145/13.2.18	1001596.00	Principal U.N. College, Soro	Zone expenses (1300000 - 298404 )	Prof.Madhumita Das,V.C
145/13.2.18	900736.00	Principal A.B. College	Zone expenses ( 1300000 - 399264 )	Prof.Madhumita Das,V.C
152/23.2.18	14000.00	Principal U.N. College, Soro	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	13377.00	Principal Khaira College	Nodal centre expenses ( 14000 - 623 )	Sri Amar Singh Soren,Registrar
152/23.2.18	12000.00	Principal S.C. College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	12539.00	Principal D.K. College	Nodal centre expenses (14000 - 1461 )	Sri Amar Singh Soren,Registrar
152/23.2.18	12000.00	Principal R.I.H.S, Bhogarai	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	11872.00	Principal Nilamani MV	Nodal centre expenses ( 12000 - 128 )	Sri Amar Singh Soren,Registrar
152/23.2.18	11814.00	Principal Niligiri College	Nodal centre expenses ( 12000 - 186 )	Sri Amar Singh Soren,Registrar
152/23.2.18	11812.00	Principal Charampa MV	Nodal centre expenses ( 12000 - 188 )	Sri Amar Singh Soren,Registrar
152/23.2.18	12000.00	Principal Agarapada College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	10000.00	Principal Naami College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	10000.00	Principal Chandabali College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
152/23.2.18	12000.00	Principal B.N.M.A College	Nodal centre expenses	Sri Amar Singh Soren,Registrar
155/6.3.18	2,00,000.00	Principal U.N. College, Soro	Zone expenses	Prof.Madhumita Das,V.C
155/6.3.18	2,00,000.00	Principal A.B. College	Zone expenses	Prof.Madhumita Das,V.C
157/13.3.18	100042.00	Dr. S.K. Agrawal, HOD, APAB	Centre expenses ( 120000 - 19958 )	Prof.Madhumita Das,V.C
165/27.3.18	14,00,000.00	Principal D.K. College	Zone expenses	Prof.Madhumita Das,V.C
165/27.3.18	14,00,000.00	Principal B.N.M.A College	Zone expenses	Prof.Madhumita Das,V.C

Total	<b>13517318.00</b>			
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**2.General Fund-II**

Vr No/Date	Amount	To whom paid	Purpose of advance	Sanctioning authority
1/10.4.17	681232.00	Prof. Bishnu prasad Das	To carry out DBT/BIF project.(1179200+6093+6514)	Prof.Shiba Prasad Adhikari,V.C
26/1.2.18	30000.00	Dr Debadatta Das	Conduct of boot camp for start up India	Prof.Madhumita Das,V.C
21/28.11.17	27916.00	Dr Subhashree Mahalik	Conduct of Research project(47500-19584)	Prof.Madhumita Das,V.C
31/21.2.18	50000.00	Dr Bibekananda Nayak	Conduct of project.	Prof.Madhumita Das,V.C
38/13.3.18	9273.00	Sri Sourav Goutam	Purchase of contingency items(104200-94927)	Sri Amar Singh Soren,Registrar
<b>Total</b>	<b>798421.00</b>			

**3.P.G.R Fund Cash book**

Vr No/Date	Amount	To whom paid	Purpose of advance	Sanctioning authority
01.08.17	2400.00	Dr. R.K.Nayak	Contingency expenditure for M. Phil admission process	Sri Amar Singh Soren,Registrar
21.12.17	1950.00	Prof. S.K. Tripathy	Department Contingency expenditure for the session 2017-18	Sri Amar Singh Soren,Registrar
<b>Total</b>	<b>4350.00</b>			

**4.Sports Cash book**

Vr no/Date	Amount	To whom paid	Purpose of advance	Sanctioning authority
3/Sports/8.12.17	115000.00	Dr.Bhaskar Behera	Inter Univ. sports (Atheletic) at ANU, Guntur	Prof.Madhumita Das,V.C
2/Sports/28.11.17	130000.00	Dr.Bhaskar Behera	Inter college cricket tournament held in 27.11.17 in FMU,New campus	Prof.Madhumita Das,V.C
6/Sports/19.2.18	10481.00	Dr.Bhaskar Behera	Participation in All India Inter Unv. Taekowondo(Men) championship 2017-18	Sri Amar Singh Soren,Registrar
<b>Total</b>	<b>255481.00</b>			

**5.Development Fund-II**

Vr No/date	Amount	To whom paid	Purpose of advance	Sanctioning authority
70/9.6.17	100000.00	Prof. santosh ku. Tripathy	Observation of death anniversary of F.M.Senapati	Prof.Shiba Prasad Adhikari,V.C
166/5.9.17	5000.00	Deepak ku. Mishra	Fuel for Generator	Sri Amar Singh Soren,Registrar
186/14.9.17	7680.00	Dr Ramakrushna Pradhan	Celeberation of Swachha pakhuda	Sri Amar Singh Soren,Registrar
227/20.10.17	20000.00	Dr swastik Mishra	Imprest money for purchase of medicine	Prof.Shiba Prasad Adhikari,V.C
<b>Total</b>	<b>132680.00</b>			
<b>G.Total</b>	<b>14708250.00</b>			

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Principal KKS womens College	Principal	At,Po-Balasore Dist-Balasore	8550
2	Principal UN College Soro	Principal	At,Po- Soro Dist-Balasore	619798
3	Principal Belabhoomi college,Balasore	Principal	At,Po-Avana Dist-Balasore	4468

4	Principal D.K.College,Jaleswar	Principal	At,Po-Jaleswar Dist-Balasure	716046
5	Principal, dhamanagar,College	Principal	At,Po- Dhamanagar. Dist-Bhadrak	4500
6	Sri Amulya Parida	Lecturer, BNMA College	At,Po, Paliabindha, Dist- Bhadrak	917209
7	Prof.Shiba Prasad Adhikari	Ex V.C	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	3060736
8	Prof.Madhumita Dash	V.C.F.M.University	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	4064916
9	Sri Deepak Mishra	Junior Typist	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	2500
10	Sri Amar sing Soren	Registrar	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	228473
11	Dr Bibekananda Nayak	HOD,AP and B	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	25000
12	Dr Debadutta Dash	Lecturer,MBA	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	15000
13	Dr Ramakrushna Pradhan	Lecturer,Social Science	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	3840
14	Dr Subhashree Mahalik	Lecturer,English	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	13958
15	Dr Swastik Mishra	DR in Health Centre	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	10000
16	Dr Bhabotosh Mitra	Rtd.HOD,BS, BT Deptt.	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	10120
17	Dr Minati Mishra	Lecturer,I and CT Deptt.	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	3580
18	Dr Ranindra kumar Nayak	Reader in Environment Science	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	1200
19	Dr Santosh kumar Agrawala	HOD,AP and AB	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	170083
20	Dr Umakanta Dash	Reader in Pol.Science	At,Po- Retd,Reader Nilgiri college,Balasure Dist-Balasure	1500000
21	Dr Bhaskar Behera	Reader in BS BT	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasure Dist-Balasure	127741
22	Principal,A.B.College,Basudeb pur	Principal	At,Po,Basudevapur Dist-Bhadrak	1460368
23	Principal,Agarapada College	Principal	At,Po,Agarapada, Dist-Bhadrak	10500
24	Principal BNMA,College,Paliabindha	Principal	At,Po,Paliabindha, Dist-Bhadrak	718000
25	Principal Bhadrak Womens college	Principal	At,Po- Bhadrak Dist-Bhadrak	4500
26	Principal Chandabali College	Principal	At,Po- Chandabali Dist-Bhadrak	14000
27	Principal, Charampa Mahavidyalaya	Principal	At,Po-Charampa Dist-Bhadrak	11406

28	Principal J.N.College,Rasalpur	Principal	At,Po- Rasalpur Dist-Balasore	5500
29	Principal Gopalpur College	Principal	At,Po- Gopalpur Dist-Balasore	5500
30	Principal Khaira College	Principal	At,Po- khaira Dist-Balasore	11189
31	Principal NAAMI College	Principal	At,Po- NAAMI Dist-Bhadrak	9500
32	Principal NM College Rupsa	Principal	At,Po- Rupsa Dist-Balasore	5936
33	Principal Nilgiri College	Principal	At,Po- Nilgiri Dist-Balasore	11407
34	Principal RIHS, Bhogarai	Principal	At,Po- Bhogarai Dist- Bhadrak	16000
35	Principal S C College,Mitrapur	Principal	At,Po- Mitrapur Dist-Balasore	11500
36	Principal S R College Baliapal	Principal	At,Po- Baliapal Dist-Balasore	4500
37	Principal Sidheswar College	Principal	At,Po-Amardha Road Dist-Balasore	4500
38	Principal Remuna College	Principal	At,Po- Remuna Dist- Balasore	500000
39	Prof. Bishnu Prasad Dash	Prof.Deptt.of B S - BT	At,Po- FM University Nuapadhi, Balasore.	340616
40	Prof.Santosh Kumar Tripathy	Deptt.Of Odia	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	50975
41	Sri Sourav Goutam	N.A	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	4635

**PARA: 9 GRANTS**

F.M. University, Vyasabihar - 2018-2019

Sino	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	01-04-2018	221955217.70	300332032.00	522287249.70	172088727.00	31-03-2019	350198522.70	Rs 500000.00 less C.B was shown by last audit is rectified by taking excess O.B
	<b>GRAND TOTAL</b>	<b>221955217.70</b>	<b>300332032.00</b>	<b>522287249.70</b>	<b>172088727.00</b>		<b>350198522.70</b>	

**Comments :**

**Reason for excess O.B:-** The last audit exhibited grant received position Rs 150882597.00 instead of Rs 151382597.00(as per statement) as the result the closing balance of grant as on 31.3.2018 came to Rs 221455217.70 instead of Rs 221955217.70. The same has been rectified in present audit by taking excess O.B to the tune of Rs 500000.00(221955217.70-221455217.70)

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

SI nos	Head of Account	Opening Balance as on 01.04.2018	Grants Received during the year 2018-19	Total	Grants spent of during the year 2018-19	Un spent balance as on 31.3.2019
1	<b>Grant (Recurring)</b>					
2	Salary Grants	26055224.00	158980000.00	185035224.00	88780463.00	96254761.00
3	Non-Salary Grant	-2651006.00	1125000.00	-1526006.00	0.00	-1526006.00
4	RCM	-462161.00	0.00	-462161.00	0.00	-462161.00
5	Pension Contribution	95047.00	7544320.00	7639367.00	6558234.00	1081133.00
6	Un-utilised leave salary	0.00	323067.00	323067.00	0.00	323067.00
	<b>Total :-</b>	<b>23037104.00</b>	<b>167972387.00</b>	<b>191009491.00</b>	<b>95338697.00</b>	<b>95670794.00</b>
	<b>Grants (Non-Recurring)</b>					
1	R.R.T.	-635554.00	0.00	-635554.00	0.00	-635554.00
2	Infrastructure Dev. Grant	34174314.00	0.00	34174314.00	0.00	34174314.00
3	Constn. of store room	35922.00	0.00	35922.00	0.00	35922.00
4	D.B.T. (Indo Bulgaria Project)	40779.00	0.00	40779.00	0.00	40779.00
5	Constn. of Academic building	0.00	100000000.00	100000000.00	66015773.00	33984227.00
	<b>Total</b>	<b>33615461.00</b>	<b>100000000.00</b>	<b>133615461.00</b>	<b>66015773.00</b>	<b>67599688.00</b>
	<b>UGC Grants :-</b>					
1	Fellowship	693601.00	0.00	693601.00	869767.00	-176166.00
2	Travel Grant	-8779.00	0.00	-8779.00	0.00	-8779.00
3	Seminar &	-1114902.00	0.00	-1114902.00	0.00	-1114902.00



	Symposium					
4	Publication Grant	420000.00	0.00	420000.00	0.00	420000.00
5	Appointment of Visiting Professor	240411.00	0.00	240411.00	0.00	240411.00
6	IMF	1190205.00	0.00	1190205.00	0.00	1190205.00
7	UGC-XII Plan Grant	20000000.00	880300.00	20880300.00	0.00	20880300.00
8	Equal opportunity	119732.00	0.00	119732.00	50000.00	69732.00
9	Remedial coaching	12416.00	0.00	12416.00	0.00	12416.00
10	Special Development grant for Back ward area	4908424.00	0.00	4908424.00	0.00	4908424.00
11	Carrer counseling	500000.00	0.00	500000.00	0.00	500000.00
12	Coaching Net Exam for SC/ST	-71728.00	0.00	-71728.00	0.00	-71728.00
13	Entry in to services	-75000.00	0.00	-75000.00	0.00	-75000.00
14	Facility for differently abled	37168.00	0.00	37168.00	0.00	37168.00
15	Adventure sports infrastructure	892960.00	0.00	892960.00	0.00	892960.00
16	Development Assistance	25022802.00	0.00	25022802.00	0.00	25022802.00
17	Add. Development Assistance	-124358.00	0.00	-124358.00	0.00	-124358.00
18	Day care centre	-10852.00	0.00	-10852.00	0.00	-10852.00
19	Strengthening of Management Deptt.	239948.00	0.00	239948.00	0.00	239948.00
20	Computer Centre	-329577.00	0.00	-329577.00	0.00	-329577.00
21	D.B.T. (Indo Bulgaria Project)	-1321162.00	0.00	-1321162.00	0.00	-1321162.00
22	Infrastructure grant for women student teaching & non-teaching	131000.00	0.00	131000.00	0.00	131000.00
23	Merged scheme	666676.00	0.00	666676.00	0.00	666676.00
24	MRP (Prof. N.C.Dash)	19900.00	0.00	19900.00	0.00	19900.00
25	MRP (Dr. B.B.Mohapatra)	3500.00	0.00	3500.00	0.00	3500.00
26	MRP	1130236.00	0.00	1130236.00	0.00	1130236.00
27	11th plan Assistance	2400000.00	0.00	2400000.00	0.00	2400000.00
28	Introduction of P.G. Courses	560000.00	0.00	560000.00	0.00	560000.00
29	MRP (Dr. B.P. Dash)	482073.00	0.00	482073.00	0.00	482073.00
30	Felloship contigency grants of Dr. Meena Mishra	128333.00	0.00	128333.00	0.00	128333.00
31	DST Inspire Fellowship	366400.00	0.00	366400.00	0.00	366400.00
32	UGC Grant	-168079.00	0.00	-168079.00	0.00	-168079.00
33	Infrastructure Development Fund	4378265.00	0.00	4378265.00	0.00	4378265.00
34	Wi-Fi	-4378763.00	0.00	-4378763.00	0.00	-4378763.00
35	Constn. of Guest house	5000000.00	0.00	5000000.00	0.00	5000000.00
36	Students research Convention	125000.00	0.00	125000.00	0.00	125000.00
37	National conference	-15000.00	0.00	-15000.00	0.00	-15000.00
38	Gender Training	0.00	294600.00	294600.00	294600.00	0.00



39	Legal Right of women	0.00	28500.00	28500.00	0.00	28500.00
40	Start-up Yatra Programme	0.00	30000.00	30000.00	412888.00	-382888.00
41	Opening of IPR Cell	0.00	20000.00	20000.00	0.00	20000.00
42	IIPA Seminar (surplus amount)	0.00	35454.00	35454.00	0.00	35454.00
43	ICSSR project work	0.00	78750.00	78750.00	0.00	78750.00
44	NAAC Reimbursement	0.00	814847.00	814847.00	60000.00	754847.00
	<b>Total :-</b>	<b>62050850.00</b>	<b>2182451.00</b>	<b>64233301.00</b>	<b>1687255.00</b>	<b>62546046.00</b>
	<b>Other Grants :-</b>					
1	Distance Management	53202.00	0.00	53202.00	0.00	53202.00
2	Capitation Fee	124500.00	0.00	124500.00	0.00	124500.00
3	DARI Project Dr. S.K.Dey	75455.00	0.00	75455.00	0.00	75455.00
4	MPLAD/MLALAD	53712.00	0.00	53712.00	0.00	53712.00
5	CARS Project Dr. R.B. Panda	60000.00	0.00	60000.00	0.00	60000.00
6	Indo Bulgaria Co-opscience project	31600.00	0.00	31600.00	0.00	31600.00
7	P.G.Merit scholarship	-24710.00	0.00	-24710.00	0.00	-24710.00
8	SERC FAST TRACK DST NEW DELHI R.K.BEHERA	1159000.00	0.00	1159000.00	0.00	1159000.00
9	MRP	80500.00	0.00	80500.00	0.00	80500.00
10	Indian Council of Historical resourch	21000.00	0.00	21000.00	0.00	21000.00
11	The Odisha SC/ST Co-operation Ltd.	266310.00	0.00	266310.00	0.00	266310.00
12	Science Lab Equip & Furniture	7371267.00	0.00	7371267.00	0.00	7371267.00
13	Emami	2500.00	0.00	2500.00	0.00	2500.00
14	Furniture for Computer	-51486.00	0.00	-51486.00	0.00	-51486.00
15	National Seminar (IIPA)	16000.00	0.00	16000.00	0.00	16000.00
16	Travel Grant (SC& Eng. R Bond)	86497.00	0.00	86497.00	0.00	86497.00
17	CARS	434102.00	0.00	434102.00	0.00	434102.00
18	Distance Education Council	22295519.00	0.00	22295519.00	0.00	22295519.00
19	Project under SERB	678121.00	0.00	678121.00	0.00	678121.00
20	Project (Dr. S Mohalik , Bio-Tech )	357887.00	0.00	357887.00	0.00	357887.00
21	Project (Mr. S K maidul Rahman )	27897.00	0.00	27897.00	0.00	27897.00
22	Project (Dr. B Nayak )	750000.00	0.00	750000.00	0.00	750000.00
23	Project (Dr. Arahbandhu Jena, MBA )	131250.00	0.00	131250.00	0.00	131250.00
24	Project (Dr. Ramakrishna Pradhan, Social Sc )	162500.00	0.00	162500.00	0.00	162500.00
25	Project (Prof. B P Dash )	223965.00	0.00	223965.00	0.00	223965.00
26	External Evaluation of	266310.00	0.00	266310.00	0.00	266310.00

	SMRS					
27	Merit awards	400000.00	0.00	400000.00	0.00	400000.00
	<b>Total :-</b>	<b>35052898.00</b>	<b>0.00</b>	<b>35052898.00</b>	<b>0.00</b>	<b>35052898.00</b>
	<b>STATE GOVT GRANTS</b>					
1	Gender Senitization Programme	84378.00	0.00	84378.00	0.00	84378.00
2	Civil Service Couching Centre	423866.00	0.00	423866.00	0.00	423866.00
3	Carrier Councelling Centre	1250000.00	0.00	1250000.00	0.00	1250000.00
	<b>Total :-</b>	<b>1758244.00</b>	<b>0.00</b>	<b>1758244.00</b>	<b>0.00</b>	<b>1758244.00</b>
	<b>RUSA</b>					
1	RUSA	65999999.70	30000000.00	95999999.70	8093152.00	87906847.70
	<b>Total :-</b>	<b>65999999.70</b>	<b>30000000.00</b>	<b>95999999.70</b>	<b>8093152.00</b>	<b>87906847.70</b>
	<b>NSS Grants :-</b>					
1	NSS (Regular)	64159.00	177194.00	241353.00	0.00	241353.00
2	NSS (Spl)	-256020.00	0.00	-256020.00	0.00	-256020.00
3	NSS(Regular)-central	327004.00	0.00	327004.00	600600.00	-273596.00
4	NSS (Spl) central	305518.00	0.00	305518.00	353250.00	-47732.00
	<b>Total :-</b>	<b>440661.00</b>	<b>177194.00</b>	<b>617855.00</b>	<b>953850.00</b>	<b>-335995.00</b>
	<b>Grand Total :-</b>	<b>221955217.70</b>	<b>300332032.00</b>	<b>522287249.70</b>	<b>172088727.00</b>	<b>350198522.70</b>

**PARA: 10 UTILISATION CERTIFICATE**

F.M. University, Vyasabihar - 2018-2019

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	178363703.00	172088727.00	350452430.00	177570262.00	31-03-2019	172882168.00	
	<b>GRAND TOTAL</b>	<b>178363703.00</b>	<b>172088727.00</b>	<b>350452430.00</b>	<b>177570262.00</b>		<b>172882168.00</b>	

**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 31.03.2019 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 UC submitted during 2018-19**

Letter no/Date	Particulars of Grant	Amount	Year
2267/10.4.18	Gender Sensitization	250000	2017-18
2778/27.4.18	National post Doctoral fellowship of Dr Sourav Goutam	458927	2017-18
4138/5.7.18	Gender Sensitization	97423	2016-17
6335/4.10.18	Gender Sensitization	98200	2017-18
5840/6.9.18	Globalisation market & consumer justice(seminar)	160000	2017-18
7456/22.11.18	RUSA fund for renovation and repair works	2461692	2017-18
3620/8.6.18	CARS project in favour of Dr Padmalita Routray	513641	2017-18
5977/19.9.18	Salary Grant	100145	2017-18
5977/19.9.18	Salary Grant	30870000	2018-19
2673/24.4.18	Salary Grant	92203855	2017-18
937/19.2.19	Salary Grant	50010849	2018-19
71/26.6.18	NSS Grant	259396	2017-18
1313/13.3.19	Conducting INSA project	58237	2017-18
1313/13.3.19	Conducting INSA project	27897	2018-19
	<b>Total</b>	<b>177570262</b>	

Details of out-standing UCs as on 31.3.2019 is furnished here under---

YEAR	AMOUNT
2001-02	750574.00
2006-07	4119803.00
2011-12	3856570.00
2012-13	20876975.00
2013-14	49638977.00
2016-17	2970674.00
2017-18	-511386.00
2018-19	91179981.00

Total	172882168.00
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**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Misappropriation of cash due to non-deposit of collected cash**

( OSP-- 22)

On scrutiny of the Language & literature Deptt. Accounts it was seen from the DCR page no-19 that a sum of **Rs 22617.00** collected from the students towards course fee from M.A. odia 3<sup>rd</sup> semestar -2017 admission batch. No money receipts were found to have been issued against the amount collected from the following students. The students concerned have also appeared the semester Exam. The said amount was collected by issuing a duplicate M.R. which was not issued by the University rather printed by himself. Moreover the collected cash was also not taken to cash book and also not deposited in any pass book A/C till 31.3.2019 The details are furnished here under-

Sl no	Name of the student	Roll no	Amount collected	Person responsible
1	Sukanti Behera	ODM/20/17	7539.00	Prafulla kumar Behera ,Jr Asst & Dr Sahadab Allam,HOD L&L
2	Bandana Behera	ODM/33/17	7539.00	Prafulla kumar Behera ,Jr Asst & Dr Sahadab Allam,HOD,L&L
3	Madhusmita Barik	ODM/16/17	7539.00	Prafulla kumar Behera ,Jr Asst & Dr Sahadab Allam,HOD,L&L
		Total	22617.00	

The said collected amount was collected in shape of cash and was found to have neither deposited in department pass book nor deposited in PGRfund account till 31.3.19.

In response to the objection memo no reply was furnished by the local authority .Hence in absence of the reply of the local authority the objection raised by audit stands on its own merit and Rs 22617.00 collected but not deposited till date is suggested for recovery in audit. Sri Prafulla Kumar Behera,Jr Asst found to be solely responsible for such misappropriation of cash.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Prafulla Kumar Behera	Junior Assistance	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasore	22617

**11.2 - Misappropriation of cash**

OSP--23

On scrutiny of Education Deptt. Accounts it was seen from the DCR that a sum of **Rs 3000.00** less deposited out of the collected amount from the students towards Exam fee from BED & MED 1st semestar -2018 admission. The details are furnished here under-

MR no / Date	Amount collected towards Exam. Fee	Amount deposited	Less deposited	Particulars	Person responsible
9654 to 9672& 5173 to 5200 & 15470to 15472/31.10.18	@750x50nos=37500 Fine @150x3 nos= 450	Challan no-1928/8.11.18 Rs 32250, Challan no-2152/15.11.18 Rs 2700	3000.00	Deposited Rs 32250 showing collection from 47 students @ 750= 35250 as per actual	Suchismita Behera,Jr Asst.
<b>Total</b>	<b>37950</b>	<b>34950</b>	<b>3000</b>		

On issue of objection memo the local authority effected the recovery of Rs 3000.00 from Smt. Sucharita Behera ,Jr. Asst. vide challan no-2633/20.09.19. The recovery was verified and the para was dropped to the above extent.

**PARA: 12 LOSS OF STOCK & STORE**

**12.1 -**

NIL

**12.3 -**

No Comments

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - Non credit of collected amount in Pass book**

OSP-8

**Non credit of collected amount in Pass book—**

On checking of the Development-II cash book w/r to UCO Bank, Nuapadhi University campus pass book bearing A/C no- 16312 it was seen that **Rs 1000.00** shown credited in cash book on 1.9.18 vide D.D. no- 909295 /15.6.18 but in pass book the same was found to have been not credited till 31.3.19. ( Ref- challan Register page no-86 , sl no-90 )

On issue of objection memo the local authority replied that Bank has been advised vide letter no-5234/26.07.19 for crediting the necessary amount. After credit of the same it will be intimated to audit. Whatever the fact may be, unless and until the amount is credited in pass book, the said stands for recovery in audit.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pradeep Kumar Muduli	Junior Assistance	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasore	500
2	Sri Manas Kumar Patra,JB-I	C.O.F	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasore	500

**13.2 - Non Credit of Collected amount in Pass Book**

OSP-8 & 9

On checking of the Development-II cash book w/r to UCO Bank, Nuapadhi University campus pass book bearing A/C no- 16312 it was seen that the following amounts once credited in pass book and debited from pass book in the very date of credit. Till date the same was not credited in pass book.

D D no/Date	Amount	Particulars
599467/19.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18
599468/10.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18
214426/18.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18
116646/19.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18
322369/18.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18
020340/---	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18
541403/18.6.18	1000.00	Cr in P/B on20.9.18 and Dr on 20.9.18
842272/18.6.18	500.00	Cr in P/B on20.9.18 and Dr on 20.9.18
<b>Total</b>	<b>7500.00</b>	

In response to objection memo the local authority replied that against DD no- 599467/19.06.18 a fresh DD has been issued bearing no-599819/19.09.19 and against DD no-599468/10.06.18 a fresh DD has been issued bearing no-599820/19.09.19 , against DD no-116646/19.06.18 a fresh DD has been issued bearing no-674275/08.07.19,against DD no-322369/18.06.18 a fresh DD has been issued bearing no-533530/30.10.19. But in support of DD no-214426/18.06.108 Rs 1000.00, DD no- 020340/18.06.18 Rs 1000.00,DD no-541403/18.06.18 Rs 1000.00 and DD no- 842272/18.06.18 Rs 500.00 aggregating to Rs 3500.00 has not been credited in pass book for which a letter has been issued to the B.M. UCO,Bank vide letter no-5234/26.07.19 to credit the same . After credit it will be produced to audit for verification.

However till the amount is credited in pass book Rs 3500.00 not credited yet, stands for recovery in audit.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pradeep Kumar Muduli	Junior Assistance	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasore	1750
2	Sri Manoranjan Nayak	C.O.F	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasore	1750

**13.3 - Non-credit of DDs in pass book but shown deposited in cash book**

(OSP-7)

On checking of the Development-II cash book w/r to UCO Bank, Nuapadhi University campus pass book bearing A/C no- 16312 it was seen that a sum of **Rs 2200.00** as detailed below was found to have been shown credited in cash book but not credited in pass book till 31.3.19.

Cheque no/ Date	Amount	Particulars
9851/31.3.18	100.00	Challan Register page no-57
607974/6.7.18	1000.00	Challan Register page no-62
987724/19.7.18	1000.00	Challan Register page no-64
1200/20.8.18	100.00	As per challan Rs 1200.00 but Cr in pass book Rs1100.00
<b>Total</b>	<b>2200.00</b>	

In response to objection memo the local authority replied that Rs 100.00 collected vide DD no-9851/31.03.18 has been credited in pass book on 31.03.18 and DD no-607974/6.07.18 Rs 1000.00 was credited in pass book on 12.08.19 and Rs 1000.00 collected vide DD no-987724/19.07.18 has been intimated to B.M. UCO Bank vide letter no-5234/26.07.19 to credit in pass book. After credit of Rs 1000.00 the same will be produced to audit for verification .In respect of collection of Rs 100.00 vide no-1200/20.08.18 reconciliation entry has been made in cash book vide page no-48/2019-20/19.07.19 .

However Rs 1000.00 stands for recovery in audit as the same has not been credited in pass book till date.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pradeep Kumar Muduli	Junior Assistance	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasore	500
2	Sri Manoranjan Nayak	C.O.F	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasore	500

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Excess Payment towards SRC Meeting**

**OSP-40**

Ref- Vr no-9/Exam/12.4.18 Rs 60000.00 adjustment of advance in favour of Dr Sunanda Chandra .Pradhan, COE.

On scrutiny of the above voucher it was seen that Rs 12500.00 has been included was the lunch provided to the members attended in the subject renewal committee meeting held on 11.8.16 & 13.8.16. further verification revealed that only 10 members have been paid their remuneration which implies that only 10

members were present in the said meeting. But a sum of Rs 7500.00 is admissible towards lunch as per the details furnished here under—

Amount as per voucher	Amount as per audit	Excess
20 mealsx @ 250/meal=5000	10 mealsx@250/ meal=2500	2500
30 meals x@250/meal=7500	10 mealsx@250/meal=2500	5000
	Total	7500

In response to objection memo the local authority replied that 10 members of SRC who have been paid remuneration have also been paid TA/CA. Besides them , some internal members from different teaching Deptt. of the University were also present in the meeting. Honourable V.C has ordered in urgent slip ( copy attached ) to arrange lunch for members of SRC and supporting staff. So accordingly lunch arrangement has been made for more than 10 members.

In view of the replied furnished above no order in the concerned file prior to the SRC meeting was made available to audit for verification. Moreover no attendance sheet of teaching staff was made available to justify the excess payment made on this score. Hence Rs 7500.00 paid in excess stands recovery in audit.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Dr Sunanda Chandra Pradhan	Ex-COE	At,Po-F.M.University,Nuapadhi ,Mitapur Dist-Balasore	7500

**14.2 - Excess Payment towards Electricity Charges**

**OSP- 38 to 40**

On scrutiny of the Dev-II cash book w/r to paid vouchers it was seen that a sum of **Rs 1200000.00** was paid in excess due to non reduction of demand contract of 800KVA . Further on verification of electricity bill it was seen that the consumption of KVA of this Unversity remains below 100KVA. But the payment is being made for 640 KVA( 80% of 800KVA ). Inspite of objection in last audit no sincere steps was found to have been taken for reduction of KVA. Moreover on scrutiny of electric file it was revealed that vide letter no-442/10.12.12 the register has written the Executive Engineer , Balasore electrical division for reduction of contract demand from 800KVA to 300KVA. In response to the said letter the Executive Engineer ,Balasore electrical division has asked for the submission of certain documents for this purpose vide his letter no- 502 (2)/15.12.16 . From that date no correspondence was found to have been made by the Unversity for reduction of KVA. Hence going through the monthly electric bills it is construed that in no case the consumption of KVA was exceeded more than 200KVA which is taken as admissible KVA in audit.

The details calculation is furnished here under--

Vr no / Date	Period	Account no	Demand of contract demand/ 80% of 800KVA	KVA consumption per month	Demand charges @Rs 250.00/KVA (@250x640KVA)	Admissible contract demand i.e. 200KVA	Payble demand( 80% of 200KVA	Amount paid towards demand charges	Amount admissible towards demand charges (@250.00x 160KVA)	Excess paid towards demand charges
1/Dev-II/4.4.18	Mar-18	BLS/03-0057	640	84	160000	200	160	160000	40000	120000
26/Dev-II/4.5.18	Apr-18	BLS/03-0057	640	113	160000	200	160	160000	40000	120000
61/Dev-II/4.6.18	May-18	BLS/03-0057	640	129	160000	200	160	160000	40000	120000
88/Dev-II/4.7.18	Jun-18	BLS/03-0057	640	83	160000	200	160	160000	40000	120000
100/Dev-II/3.8.18	Jul-18	BLS/03-0057	640	94.1	160000	200	160	160000	40000	120000
140/Dev-II/5.9.18	Aug-18	BLS/03-0057	640	92	160000	200	160	160000	40000	120000
169/Dev-II/4.10.18	Sep-18	BLS/03-0057	640	99	160000	200	160	160000	40000	120000
189/Dev-II/5.11.18	Oct-18	BLS/03-0057	640	112	160000	200	160	160000	40000	120000



216/Dev-II/5. 12.18	Nov-18	BLS/03-0057	640	95	160000	200	160	160000	40000	120000
240/Dev-II/4. 1.19	Dec-18	BLS/03-0057	320	71	80000	200	160	80000	40000	40000
267/Dev-II/5. 2.19	Jan-19	BLS/03-0057	320	66	80000	200	160	80000	40000	40000
302/Dev-II/6. 3.19	Feb-19	BLS/03-0057	320	65	80000	200	160	80000	40000	40000
									Total excess paid	1200000

In response to objection memo no reply was furnished by the local authority .Hence the objection raised by audit stands on its own merit and Rs 1200000.00 paid in excess needs recovery in audit.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Amar sing Soren	Registrar	At,Po, F.M.University,Nuapadhi,Mitrapur,Balasore Dist-Balasore	400000
2	Prof.Madhumita Dash	V.C.F.M.University	At,Po, F.M.University,Nuapadhi,Mitrapur,Balasore Dist-Balasore	400000
3	Sri Manoranjan Nayak	C.O.F	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasore	200000
4	Sri Manas Kumar Patra,JB	COF	At,Po, F.M.University,Nuapadhi,Mitrapur,Balasore Dist-Balasore	200000

**14.3 - Excess Payment to Green Grow Agrow Services**

**OSP-44 & 45**

On scrutiny of the payment file of Green Grow Agrow services w/r to RUSA cash book paid vouchers it was seen that a sum of **Rs 17015.00** as per the details furnished here under was found to have been paid in excess due to non realization of labour cess & less realization of TDS from the bill of the contractor. The details of payment due & payment made has been furnished here under—

Particulars	Amount as per bill	Amount as per audit	Excess
Gross bill excluding GST	1616085	1616085	17015.00
Add -SGST@9%	138776	138776	
Add-CGST@9%	138776	138776	
(-) TDS 2%	(-) 31468	(-) 32322	
Royalty	(-)42667	(-) 42667	
Labour cess@ 1% of gross bill	(-)0.00	(-)16161	
Security deposit	(-)78671	(-)78671	
Deduct 1 <sup>st</sup> R/A( vr-17/19.3.18)	(-) 976568	(-) 976568	
Deduct 2 <sup>nd</sup> R/A as advance (vr-3/7.7.18)	(-) 614505	(-) 614505	
Net paid (vr-5/27.9.18)	149758.00	132743.00	

Thus the final bill which was paid vide voucher no-5/RUSA/27.9.18 exceeding then the due amount ( 149758- 132743 )= Rs 17015.00 needs recovery in audit.

On issue of objection memo the local authority affected the recovery the amount Rs 17015.00 from the bill of the executants and reflected in cash book vide vr no- 10 ( RUSA ) / dt- 18.12.19 . In view of the reply the objection is dropped.

**14.4 - Excess Payment to Green Grow Agro**

**(OSP-69-to-71)**

On scrutiny of the vouchers w.r.to RUSA fund cash book it revealed that a sum of Rs 163240.00 as detailed below has been paid in excess due to deviation of the estimated quantity of items. In this respect no deviation statement has been prepared and duly approved by the competent authority. As per the estimate the beautification of campus need to be done both in old campus and new campus. But it has been executed only in the new campus of the University. Further in the agreement in non judicial stamp paper bearing no-14/AA/512922/17.10.17 the second party i.e. proprietor M/S Green Grow Agro services has been agreed to execute the beautification of work in both the campus.

Further there is no stage wise photograph of the said work to justify the development of work and revision of estimate. The proprietor has not given his unwillingness in writing to work at par with the estimate. Moreover being a tender work agreement is to be made with the party prior to the issue of work order. But the agreement was found to have been made on 17.10.17 where as the work order was issued on 21.3.17 vide letter no-1414/21.3.17. This shows the procedural negligence on behalf of local authority. Hence the payment made exceeding the estimated quantity is not admissible in audit. The details of excess execution is furnished here under.

Items	Estimated qty.	Executed qty.	Unit	Rate/Unit	Amount as per bill	Amount as per audit	Excess
Lawn of Zoysia Japonica( Mexican grass)	4500	4624.58	sqm	160.00	739933	720000	19333.00
Avenue trees	500	274	Sqm	200.00	54800	54800	0.00
Ornamental trees	250	296	nos	400.00	118400	100000	18400.00
Shrubs (solo)	500	1191	nos	80	95280	40000	55280
Shrubs ( group)	500	60.50	sqm	180	10890	10890	0.00
Hedge	400	399	RM	160	63840	63840	0.00
Ground covers	300	660.12	sqm	190	125423	57000	68423.00
Seasonal flower bed	200	209.02	sqm	200	41804	40000	1804.00
Supply of agreecultural soil	1500	1219.05	cum	300	365715	365715	0.00
						<b>Total</b>	<b>163240</b>

On issue of objection memo the local authority replied that it is a fact that the University authority has decided to execute the beautification work in both the campus of the University. However during the course of execution of afore said work some new areas are incorporated in new campus and during plantation, few more ornamental trees, shrubs, ground cover etc. are made keeping the aesthetic requirement of the site. The area covered are as per actual. Extra area in new campus was included and has been taken up due to mounting pressure various P.G. Deptts to include their P.G. Departments.

What ever the fact may be, concerned file is silent regarding the revised estimate duly approved by the competent authority. Accordingly the rate of different items of the tender should have been reduced to certain extent. Hence the payment for execution of extra areas is not admissible in audit. Thus Rs 163240.00 is suggested for recovery in audit.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Prof.Madhumita Dash	V.C.F.M.University	At,Po, F.M.University,Nuapadhi,Mitrapur,Balasore Dist-Balasore	81620
2	Sri Amar sing Soren	Registrar	At,Po, F.M.University,Nuapadhi,Mitrapur,Balasore Dist-Balasore	81620

**14.5 - Stock Register and File wanting**

OSP-13 & 14

During the period under audit **Rs349963.00** as furnished here under was found to have been paid towards the purchase of different contingent articles. In support of the payment the concerned purchased file/stock register and issue register need be produced to audit to justify the authenticity of payment made on this score.

Vr No/date	Amount	Particulars
59/Dev-II/2.6.18	4180.00	Towards cost of contingency.
60/Dev-II/2.6.18	345783.00	Towards cost of contingency.
<b>Total</b>	<b>349963.00</b>	

On issue of objection memo no reply was furnished by the local authority. Hence in absence of the reply the para stands on its own merit. Thus Rs 349963.00 is kept under objection in audit till production of the requisite files and stock register.

**14.6 - Payment File and Tender File Wanting**

OSP--13

It would be seen that vide vr no- 27/PGR/12.10.18 a sum of Rs 1947220.00 has been paid to TATA Consultancy services Ltd towards on line application and conducting admission entrance for PG & M.Phil students for the session -2018-19. In this supports of payment the tender file and payment file may be produced to audit to justify the genuineness and authenticity of payment made for the above purpose.

On issue of objection memo no reply was furnished by the local authority. Hence in absence of the reply the para stands on its own merit. Thus Rs 1947220.00 is kept under objection in audit till production of the requisite files and stock register.

**14.7 - Log Book , Stock Register, File wanting**

OSP-16 to 18

During the period under audit **Rs4261926.00** as furnished here under was found to have been paid towards the purchase of fuel and hired charges of Unv. Vehicle. In this support the log book of the vehicle, stock register and concerned vehicle file may be produced to audit for verification regarding the payment made thereof.

Vr No/date	Amount	Particulars
73/Dev-II/13.6.18	312791.00	Paid towards the hired charges of Bus for 5/18.
134/Dev-II/31.8.18	533635.00	Paid towards the hired charges of Bus for 6/18 & 7/18
164/Dev-II/3.10.18	463500.00	Paid to Paid towards the hired charges of Bus for 8/18.
176/Dev-II/12.10.18	463500.00	Paid to Paid towards the hired charges of Bus for 9/18.
194/Dev-II/13.11.18	472500.00	Paid to Paid towards the hired charges of Bus for 10/18.
324/Dev-II/28.3.19	2016000.00	Paid to Paid towards the hired charges of Bus for 11/18 to 2/19.
<b>Total</b>	<b>4261926.00</b>	

On issue of objection memo no reply was furnished by the local authority. Hence in absence of the reply the para stands on its own merit. Thus Rs 4261926.00 is kept under objection in audit till production of the requisite files and stock register.

**14.8 - Non-Production of Records**

OSP-20

It would be seen that a total sum of **Rs 10000.00** as furnished below has been refunded towards SD/EMD. In support of the payment SD ledger , MR & concerned file may be produced to audit to verify the amount refunded to the persons concerned.

Vr No/date	Amount	Particulars
42/Dev-II/18.5.18	10000.00	Refund of EMD to B.Mallick,contractor.

<b>Total</b>	<b>10000.00</b>	
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On issue of objection memo no reply was furnished by the local authority. Hence in absence of the reply the para stands on its own merit. Thus Rs 10000.00 is kept under objection in audit till production of the requisite files and stock register.

**14.9 - Non-Production of Records**

**OSP-21**

It would be seen that vide vr no- 52/Dev-II /26.5.18 a sum of **Rs 50000.00** has been adjusted towards the advance paid to Prof. Santosh kumar Tripathy towards the conduct of cultural programme of the University. In this supports the payment file and other relevant records may be produced to audit to justify the genuineness and authenticity of payment made for the above purpose.

On issue of objection memo no reply was furnished by the local authority. Hence in absence of the reply the para stands on its own merit. Thus Rs50000.00 is kept under objection in audit till production of the requisite files and stock register.

**14.10 - Non-Production of Records**

**OSP-35 to 37**

During the period under audit **Rs880221.00** as furnished here under was found to have been paid towards the purchase cost of contingent items and other developmental expenditure. In this support the stock register and concerned purchase file may be produced to audit for verification regarding the payment made thereof.

Vr No/date	Amount	Particulars
11/Gen-II/29.9.18	275000.00	Paid towards NDF fellow ship to Dr Sourav Goutam.
19/Gen-II/12.10.18	68000.00	Paid to Jatin kumar Pradhan towards fellowship.
23/Gen-II/23.12.18	50000.00	Paid to Bhagaban Das, HOD,MBA for National seminar.
27/Gen-II/10.1.19	165000.00	Paid towards NDF fellow ship to Dr Sourav Goutam.
32/Gen-II/8.2.19	48000.00	Paid to Jatin kumar Pradhan towards fellowship
33/Gen-II/13.2.19	18000.00	Paid to Ayash kanta Paramanik towards fellowship.
35/Gen-II/8.3.19	12000.00	Paid to Ayash kanta Paramanik towards fellowship.
36/Gen-II/8.3.19	63767.00	Paid towards NDF fellow ship to Dr Sourav Goutam .
37/Gen-II/29.3.19	20000.00	Paid to Gitanjali Dash for attending conference .
42/Gen-II/30.3.19	15000.00	Paid to Prachi Madhumita Mohanty for conduct of project.
48/Gen-II/30.3.19	110000.00	Paid towards NDF fellow ship to Dr Sourav Goutam
50/Gen-II/30.3.19	35454.00	Paid to Dr G. Das, for National seminar .
<b>Total</b>	<b>880221.00</b>	

On issue of objection memo no reply was furnished by the local authority. Hence in absence of the reply the para stands on its own merit. Thus Rs880221.00 is kept under objection in audit till production of the requisite files and stock register.

**14.11 - Non-Production of Voucher**

**OSP-33**

On scrutiny of Language & Literature Deptt. Paid vouchers it was seen that no stock register in support of the contingency items were made available to audit for verification. As such Rs 6952.00 as detailed below is suggested for recovery in audit.

Vr no/Date	Amount	Particulars

1/16.5.18	1471	Paid towards cost of office stationeries.
2/4.8.18	3852	Paid to Mahesh store towards cost of office stationeries.
3/15.11.18	400	Paid to Mahesh store towards cost of office stationeries.
4/14.12.18	1229	Paid to Mahesh store towards cost of office stationeries.
<b>Total</b>	<b>6952</b>	

On issue of objection memo no reply was furnished by the local authority. Hence in absence of the reply the para stands on its own merit. Thus Rs 6952.00 is suggested for recovery in audit till production of the requisite files and stock register.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Prafulla Kumar Behera	Junior Assistance	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasore	3476
2	Prof.Santosh Kumar Tripathy	Deptt.Of Odia	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	736
3	Sahadab Allam	Prof.In Urdu	At,Po- F.M.University, Nuapadhi, Dist-Balasore	2740

**14.12 - Fictitious payment towards the Purchase of Jacket and Sweater**

OSP-42

Ref—Vr no-1/sports/12.4.18 Rs 388000.00 adjustment of advance in favour of Dr

Dr.Bhaskar Behera , secy, sports council.

On verification of said voucher it was revealed that Rs 21282.00 has been spent for Inter University basket ball tournament-2015-16 held at KIIT University , Bhubaneswar. In this voucher of Rs 21282.00 a sum of Rs 7200.00 has been included towards basket ball kit purchased from MDY store ,Bhadrak vide **bill no-201/23.12.15**.

Secondly in this voucher Rs115059.00 has been spent towards East zone cricket meet -2015-16, in which Rs 19764.00( 9900+9864) has been included towards the purchase of Jacket from MDY store ,Bhadrak for Rs 9900.00 vide bill no-203/10.12.15 & sweater for Rs 9864.00 vide bill no- 204/15.12.15.

Thus it is apparent from the above that bill no-203/10.12.15 & bill no-204/15.12.15 are fictitious bills, because bill no-201/23.12.15 has been paid and purchased after the date of bill no-203 & 204. Further the bills are not VAT paid bills no VAT amount has been included in this bill. Hence Rs 19764.00 ( 9900+9864) is fictitious and fabricated one.Thus Rs 19764.00 needs recovery from the person concerned

On issue of objection memo the local authority replied that the supplier had submitted the bills without putting the date of purchase. The date of purchase has been written by under signed erroneously without watching the serial number of the bills. Hence in above circumstances the bill no and date has been altered . As regards to non VAT-bill it is to be noted here that the same goods were purchased locally in urgent condition.

The reply of the local authority is not convincing because it is the right of the supplier to mention the date and signature on which date the goods were purchased. But it is obvious that alternation of bill has been made as per the sweet will of the local authority. However Rs 19764.00 is treated as fictitious and fabricated one which needs recovery in audit.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Dr Bhaskar Behera	Reader in BS BT	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	19764

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**14.13 - Fictitious payment towards the Purchase of Medals and Trophy**

OSP-43

Ref—Vr no-1/sports/12.4.18 Rs 388000.00 adjustment of advance in favour of Dr

Dr Bhaskar Behera , secy, sports council.

On verification of said voucher it was revealed that Rs 29556.00 has been spent for Inter college sports & games items & trophy. In this sub-voucher of Rs 7750.00 has been included towards the cost of Medal & Trophy purchased from Universal science & sports emporium, Balasore vide bill no- **5899/12.11.15**.

Secondly in this sub- voucher Rs 1200.00 & Rs 1300.00 has been spent towards Trophy from Universal science & sports vide bill no-**5863/4.12.15 & 5864/5.12.15** respectively.

Thus it is apparent from the above that bill no-5899/12.11.15 is a fictitious bills, because bill no-5863/4.12.15 & bill no-5864/5.12.15 have been paid and purchased after the date of bill no-5899 /12.11.15. Hence Rs 7750.00 paid in this bill is fictitious and fabricated one. Thus Rs 7750.00 needs recovery from the person concerned.

On issue of objection memo the local authority replied that the supplier had submitted the bills without putting the date of purchase. The date of purchase has been written by under signed erroneously without watching the serial number of the bills. Hence in above circumstances the bill no and date has been altered .

The reply of the local authority is not convincing because it is the right of the supplier to mention the date and signature on which date the goods were purchased. But it is obvious that alternation of bill has been made as per the sweet will of the local authority. However Rs 7750.00 is treated as fictitious and fabricated one which needs recovery in audit.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Dr Bhaskar Behera	Reader in BS BT	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	7750

**PARA: 15 AUDIT ON WORKS**

**15.4 -**

Nil, No comments.

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

**16.1 - Audit of Departments**

There are 18 P.G. 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 & Bio- technology
- 8. Education department
- 9. Language and Literature department
- 10. Geography Department.
- 11. Zoology Department
- 12. Journalism & Mass Communication
- 13. Geology Department.
- 14. History & Archaeology
- 15. Commerce
- 16. Mathematics
- 17. Chemistry
- 18. Botany

**1. I & CT Department , UCO Bank, Ganeswarpur, A/C No-- 12910100177012**

Receipt	Amount	Expenditure	Amount
Interest	1112	Centre Expenses	87931
Centre Expenses	51980	Admission	4000
Admission	4000	Conference	5203
Total	57092	Total	97134
O.B.as on 1.4.18	53376	C.B. as on 31.3.19	13334
G.Total	110468	G.Total	110468

**2.(a). AP & AB Regular ( HOD Cash book), UCO Bank, Ganeswarpur, A/C No- 12910100188654.**

Receipt	Amount	Expenditure	Amount
Interest	9077	Exam expenses	25350
Admission fee	14500	O/C	40000
O/C	20000		
Total	43577	Total	65350
O.B.as on 1.4.18	277907	C.B. as on 31.3.19	256134
G.Total	321484	G.Total	321484

**2(b). AP & AB (HOD Cash book), SFC, UCO Bank, Ganeswarpur A/C No- 129101136006.**

Receipt	Amount	Expenditure	Amount
Exam fee	22400	Exam fee	39200
Interest	4048		
Total	26448	Total	39200
O.B. as on 1.4.18	126809	C.B. as on 31.3.19	114057
G.Total	153257	G.Total	153257

**3(a). Environment Science (HOD Cash book ), UCO Bank, Nuapadhi, A/C No-12910100177011.**

Receipt	Amount	Expenditure	Amount
Exam fee	9800	Exam fee	15111
Centre charges	23450	Centre charges	60349
Admission fee	4000	Admission	4000
Interest	1517	O/C	34400
O/C	20000		

Total	58767	Total	113860
O.B. as on 1.4.18	68153	C.B. as on 31.3.19	13060
G.Total	126920	G.Total	126920

3 (b). Environment Science Deptt. ( Chemistry) HOD Cash book, Nuapadhi, A/C No- 24150110006870.

Receipt	Amount	Expenditure	Amount
Centre charges	4900	Centre charges	4900
Scholarship	40000	Scholarship	40000
Interest	1988	O/C	4070
Total	46888	Total	48970
O.B. as on 1.4.18	49265	C.B. as on 31.3.19	47183
G.Total	96153	G.Total	96153

**4. Education ( HOD Cash book) UCO Bank, Nuapadhi, A/C No- 12910110070413.**

Receipt	Amount	Expenditure	Amount
Interest	1957	Centre charges	61050
Centre charges	69300	Exam	86004.56
Exam fee	23675		
O/C	4000		
Audit recovery	1590		
Total	100522	Total	147054.56
O.B. as on 1.4.18	78136	C.B. as on 31.3.19	31603.44
G.Total	178658	G.Total	178658

**5. Language & Literature Department (HOD Cash book) , Nuapadhi,UCO Bank,A/C No-24150110031865.**

Receipt	Amount	Expenditure	Amount
Centre charges	58750	Centre charges	58750
Exam fee	42055	Exam fee	13650
Interest	155		
Total	100960	Total	72400
O.B. as on 1.4.18	2665	C.B. as on 31.3.19	31225
G.Total	103625	G.Total	103625

**6. Social science Department.( HOD Cash book), Ganeswarpur, UCO, Bank, A/C no-12910110001394.**

Receipt	Amount	Expenditure	Amount
Centre charges	67250	Centre charges	8050
Exam fee	66520	Exam	154470
Interest	19485	O/C	30852
O/C	24000		
Audit recovery	775		
Total	178030	Total	193372
O.B. as on 1.4.18	559010	C.B. as on 31.3.19	543668
G.Total	737040	G.Total	737040

**7(a) MBA Department ( Commerce,SFC) HOD Cash book, UCO, Januganj, A/C No- 12910110042335**

Receipt	Amount	Expenditure	Amount
Interest	3021	Bank charges	80
Centre charges	33750	Centre charges	9600
Total	36771	Exam charges	24150
O.B. as on 1.4.18	80087	Total	33830
G.Total	116858	C.B. as on 31.3.19	83028
		G.Total	116858

7(b). MBA ( Management,regular), HOD cash book, Januganj, UCO Bank, A/C No-12910100177013.

Receipt	Amount	Expenditure	Amount



Centre charges	51100	Exam charges	66670
Exam fee	16970	Centre charges	1400
Seminar on GST	50000	Seminar on GST	50000
Interest	1570		
Total	119640	Total	118070
O.B. as on 1.4.18	19970	C.B. as on 31.3.19	21540
G.Total	139610	G.Total	139610

**8.a. Geography Deptt. HOD cash book ( not maintained)**

Receipt	Amount	Expenditure	Amount
Course fee	73684	Course fee(Refund to Exam)	73684
Exam fee	6600	Exam fee(Refund to Exam)	6600
Total	80284	Total	80284
O.B as on 1.4.18	0	C.B. as on 31.3.19	0
G.Total	80284	G.Total	80284

Till date no cash book was found to have been maintained by Geolgraphy deptt. and no pass book has yet been opened. However the collected amount as cited above has been refunded to Exam fund.Hence the HOD is advised to maintain cash book and open pass book for better accounting system and compliance reported to next audit.

**8.b.. Seminar cash book, UCO,Bank, Nuapadhi A/C No- 24150110041178.**

Receipt	Amount	Expenditure	Amount
Seminar	8000	Seminar	3180
Interest	68		
Total	8068	Total	3180
O.B. as on 1.4.18	0	C.B. as on 31.3.19	4888
G.Total	8068	G.Total	8068

**9. Journalism & Mass Communication, UCO Bank, Nuapadhi, A/C No-12910110087909.**

Receipt	Amount	Expenditure	Amount
Centre charges	3850	Centre charges	3850
Interest	1		
Total	3851	Total	3850
O.B. as on 1.4.18	0	C.B. as on 31.3.19	1
G.Total	3851	G.Total	3851

**10.a. Population studies ( HOD Cash book ), UCO Bank, Nuapadhi,A/C No-177010.**

Receipt	Amount	Expenditure	Amount
Centre charges	27650	Contingency & other	109964
O/C	20000		
Interest	3834		
Total	51484		
O.B. as on 1.4.18	113255	C.B. as on 31.3.19	54775
G.Total	164739	G.Total	164739

**10.b. Seminar cash book of Population studies deptt.**

Receipt	Amount	Expenditure	Amount
Interest	6925	Seminar	59310
Seminar fee	76000		
Total	82925	Total	59310
O.B. as on 1.4.18	179545	C.B. as on 31.3.19	203160
G.Total	262470	G.Total	262470

**11. B.S. & B.T. Department (HOD Cash book) , Nuapadhi,UCO Bank,A/C No-12910100177009**

Receipt	Amount	Expenditure	Amount
Interest	4406	Centre charges	56390

Centre charges	30100	Exam	51500
O/C	4000		
Total	38506	Total	107890
O.B. as on 1.4.18	159061	C.B. as on 31.3.19	89677
G.Total	197567	G.Total	197567

**12. Department of Zoology ( Cash book not maintained)**

Receipt	Amount	Expenditure	Amount
Course fee & Exam fee	330464	Deposited in PGR & Exam	330464

Till date no cash book was found to have been maintained by Zoology deptt. and no pass book has yet been opened. However the collected amount as cited above has been refunded to Exam fund & PGR fund.Hence the HOD is advised to maintain cash book and open pass book for better accounting system and compliance reported to next audit.

**13. Department of Geology ( Cash book not maintained)**

Receipt	Amount	Expenditure	Amount
Course fee & Exam fee	246080	Deposited in PGR & Exam	246080

Till date no cash book was found to have been maintained by Geology deptt. and no pass book has yet been opened. However the collected amount as cited above has been refunded to Exam fund & PGR fund.Hence the HOD is advised to maintain cash book and open pass book for better accounting system and compliance reported to next audit.

Out of 18 departments only 11 nos of departments produced their records and registers for verification before audit. The rest 7 nos departments as detailed below did not produce their accounts to be audited. However HODs of concerned departments are here by advised to produce their accounts before next audit without fail.

1. Department of History & Archaeology.
2. Department of Commerce
3. Department of Mathematics
4. Department of Chemistry
5. Department of Botany

**16.2 - Non production of Bills in support of drawal.**

During verification of records and registers it was seen that bill voucher amounting to **Rs 15354.00** was not produced to audit to justify the amounts drawn from bank pass book. The details of drawals and bills produced is furnished here under.

Cheque no/Date	Amount	Bills produced	Excess withdrawal
251236/19.5.18	5500	17126.00	6874.00
251238/28.6.18	10000		
251240/7.7.18	8500		
<b>Total</b>	<b>24000</b>	<b>17126</b>	<b>6874</b>
256484/5.12.18	10000	12120	7880
256487/11.1.19	10000		
<b>Total</b>	<b>20000</b>	<b>12120</b>	<b>7880</b>
Out of Rs 12120.00 contingency bills of 3 nos x @ 200= 600 was not available to justify the expenditure			600
<b>G.Total</b>			<b>15354</b>

Thus Rs 15354.00 is suggested for recovery in audit. Prof. Bishnu Mohan Dash Deptt. of BS & BT found to be solely responsible for such excess drawal with out any expenditure in support of the drawal.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Prof.Bishnu Mohan Dash	Prof.Deptt.of B S - BT	At,Po- FM University Nuapadhi, Balasore.	15354

**16.3 - Non Production of Vouchers relating and records relating to Payment kept under objection in Previous Years**

Ref-- A.R No- 191099/2016-17, Para-14.7 Rs 452135.00

As cited above the local authority produced bill vouchers and other supporting documents in support of the recovery suggested in para-14.7 of A.R no-191099/2016-17 amounting to Rs 438716.00 . Hence the recovery under that para may be reduced to Rs 13419.00( 452135-438716). The following bills amounting to Rs 13419.00 was not produced to present audit.

Vr no/Date	Amount	particulars
2/18.5.15	4000	4th Sem. Exam-2015
34/28.3.16	7419	Paid vide chq no-215205
35/28.3.16	2000	Paid vide chq no-215206
<b>Total</b>	<b>13419</b>	

Thus the para -14.7 of A.R no-191099/2016-17 may be deleted and Rs 13419.00 is suggested for recovery in this para. Prof. Bishnu Prasad Dash , HOD,found to be solely responsible for the lapses.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Bishnu Prasad Dash	Prof.Deptt.of B S - BT	At,Po- FM University Nuapadhi, Balasore.	13419

**16.4 - Gents Hostel no -1**

Receipt	Amount	Expenditure	Amount
Interest	26008	Remuneration to staff	207500
Admission fee	903190	Mess expr.	1469529
Mess dues	959418	Refund of caution money	2169
		O/C	32272
		Refund of wrong admission fee	10310
		Electric fee deposited in Dev-II fund	211680
<b>Total</b>	<b>1888616</b>	<b>Total</b>	<b>1933460</b>
O.B. as on 1.4.18	559592	C.B as on 31.3.19	514748
<b>G.Total</b>	<b>2448208</b>	<b>G.Total</b>	<b>2448208</b>

Details of closing balance as on 31.3.19

1.UCO,Bank Nuapadhi campus. A/C no- 24150110022788	46148.00
1.UCO,Bank Nuapadhi campus. A/C no- 12910100175932	468600.00
<b>TOTAL</b>	<b>514748.00</b>

Details of reconciliation of difference between pass book and cash book is furnished below---

**2. A/C No-12910100175932 UCO Nuapadhi University campus**

1.C.B as per Boys Hostel-I cash book A/C as on 31.3.2019	468600.00		
Add- the following cheques issued during -2018-19 but not encashed as on 31.3.19.			
Chq no/date	Amount	Date of drawal	
257848/26.3.19	781.00	12.4.19	
257842/9.3.19	9140.00	16.4.19	(+)
<b>Total</b>	<b>9921.00</b>		

478521.00

**16.5 - Gents Hostel-2**

Receipt	Amount	Expenditure	Amount
Interest	7555	Remuneration to staff	75887
Admission fee	500190	Mess expr.	577550
Mess dues	373995	Refund of caution money	21600
		O/C	36230
		Refund of wrong admission fee	20620
		Electric fee deposited in Dev-II fund	100800
<b>Total</b>	<b>881740</b>	<b>Total</b>	<b>832687</b>
O.B. as on 1.4.18	99667	C.B as on 31.3.19	148720
<b>G.Total</b>	<b>981407</b>	<b>G.Total</b>	<b>981407</b>

Details of closing balance as on 31.3.19

1.UCO,Bank Nuapadhi campus. A/C no- 24150110037164	148720.00
<b>TOTAL</b>	<b>148720.00</b>

**16.6 - Ladies Hostel- 1 & 2**

The position of Receipt &amp; Expenditure in respect of Ladies Hostel 1 &amp; 2 is furnished below----

Receipt	Amount	Expenditure	Amount
Interest	73402	Remuneration to staff	419400
Admission fee	1368390	Mess expr.	1510534
Mess dues	1327494	Refund of caution money	213600
		O/C	1027
		Electric fee deposited in Dev-II fund	332640
<b>Total</b>	<b>2769286</b>	<b>Total</b>	<b>2477201</b>
O.B. as on 1.4.18	3452396.50	C.B as on 31.3.19	3744484.50
<b>G.Total</b>	<b>6221682.50</b>	<b>G.Total</b>	<b>6221682.50</b>

**Details of closing balance as on 31.3.19**

1.UCO,Bank Nuapadhi campus. A/C no- 12910100175934	2103386.50
FDR Balance	1641095.00
<b>TOTAL</b>	<b>3744481.50</b>

**Details of discrepancy between pass book and cash book as on 31.3.2019**

1. A/C No-12910100175934 UCO Nuapadhi University campus			
1.C.B as per Ladies Hostel-1 & 2 cash book A/C as on 31.3.2019			2103386.50
Add- the following cheques issued during -2018-19 but not encashed as on 31.3.19.			
Chq no/date	Amount	Date of drawal	
256105/1.6.18	2800.00	N.A	
256126/3.8.18	2870.00	N.A	(+)
258847/11.3.19	14808.00	16.4.19	
258854/31.3.19	33000.00	2.4.19	
255855/31.3.19	2600.00	3.4.19	
258856/31.3.19	20008.00	4.4.19	
			128931.00

258857/31.3.19	2656.00	2.4.19		
258858/31.3.19	8890.00	8.4.19		
258859/31.3.19	6078.00	4.4.19		
258860/31.3.19	1170.00	9.4.19		
258861/31.3.19	15120.00	4.4.19		
258862/31.3.19	2630.00	22.4.19		
258863/31.3.19	665.00	4.4.19		
258864/31.3.19	15636.00	16.4.19		
<b>Toatl</b>	<b>128931.00</b>			
				2232317.50
Rs 6208.00 collected and deposited in pass book on 20.7.18 but not shown credited in cash book till 31.3.19			(+)	6208.00
C.B as per pass book as on 31.3.19				2238525.50

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

**PARA: 18 MISCELLANEOUS**

**18.1 - Inadmissible regular appointment to the post of Assistant Librarian**

OSP-45 to 51

In pursuance to the Odisha Gazette Notification no-1147-GAD-SC-RULES-0061-2013/Gen dated 17.01.14, the Group-B post shall be appointed as per contractual recruitment conditions of service as cited in the above Gazette notification w.e.f the date of publication i.e. **17.01.14**. But by ignoring to the above notification one post of Assistant Librarian of PB-2 scale- 9300-34800, G.P-4200 namely Sri Ratikanta Behera has been appointed with effect from 11.08.15. Prior to the appointment, advertisement was published in the Dharitri and Indian Express, daily news papers vide Advt. No-Esst-II-3/2015/928 dated **06.04.15**. In the said advertisement as well as in the University website –www.fmuniversity.nic.in it was found to have not mentioned regarding the payment of usual D.A. and other allowances admissible to post. Further it is not mentioned in the advertisement whether the post is under contractual or on a regular basis.

Secondly, the appointments order to the post of Assistant Librarian as per Advt. No 928 dated 06.04.15 was issued by the Registrar vide office order no-2269 dated- 30.07.15. In the said appointment order vide para-3 it has been clearly mentioned that **“As per General Administration Deptt. Notification No 1147-GAD-Sc-RULES-0061-2013/Gen dated 7.1.2014(Published in The Odisha Gazette) certain Group-B posts should be appointed on contractual basis or a period of six years and on satisfactory completion they shall be deemed as to have been regularly appointed. Or if at a later date, Government shall consider the appointment to be contractual for the initial six years with pay Rs 9300/- + Rs4200/- and regular on completion of six years in the pay band, you need to accept this condition. Thus the appointment is subject to submission of an undertaking that in case the post is considered as contractual for six years at a later date, the excess amount drawn shall be refunded to the University”**. Further the candidate namely Sri Ratikanta Behera has given an undertaking on 11.08.15(on date of posting) that in case the post is considered as contractual for the period of six years, the excess amount drawn thereof shall be refunded. The details of which furnished below.

Further it was seen that the audit for the year 2015-16 also suggested for recovery of Rs 121020.00 till the period of February-2016. Hence in present audit **Rs749511.00** paid in excess due to the fact cited above for the period from 3/2016 to 2/2019 is suggested for recovery from Sri Ratikanta Behera,Asst.Librarian.

Hence it is ascertained in audit that regular posting to the post of Assistant Librarian has been made in the knowledge of University in spite of being contractual appointment. As per contractual appointment service condition he is eligible to get only pay Rs 9300 plus GP Rs4200 and subsequent revision of pay as per ORSP-2008.On this score a sum of **Rs749511.00** as per the statement enclosed herewith has been paid in excess to Sri Ratikanta Behera, Asst. Librarian needs recovery in audit. Further the period of service w.e.f 11.08.15 till completion of six years need be counted as contractual appointment and entry in service book need be rectified accordingly.

It would be more authentic to quote here that for the appointment to the post of Assistant Librarian another advertisement has been brought out by the University vide **notification No-877/16.2.2019 to fill up the post on contractual basis and Sri Mukteswar Mohapatra has been offered appointment to the said post.**Hence it is obvious that the appointment of Sri Ratikanta Behera, Asst. Librarian has been made arbitrarily with full scale salary of (9300-34800+ G.P-4200 and usual D.A) instead of contractual appointment. The details of excess payment is furnished here under-

**Sri Ratikanta Behera,ASST.LIBRARIAN ( 3/16 to 2/19 )**

Sl.No.	Month & Year	Salary drawn						Salary Due						Excess Paid				Bill no/ Date
		Pay	Grade	DA	HRA	Emplo	Total	Pay	Grade	D.A.	H.R.A	Emplo	Total	D.A.	H.R.A	Emplo	Total	

			Pay		@ 10%	yer Share			Pay			yer Share				yer Share		
1	Mar-16	9300	4200	16065	1350	2957	33872	16880	0	0	0	1688	18568	0	0	0	15304	2/16-17
2	Apr-16	9300	4200	16065	1350	2957	33872	16880	0	0	0	1688	18568	0	0	0	15304	14/16-17
3	May-16	9300	4200	16875	1350	3038	34763	16880	0	0	0	1688	18568	0	0	0	16195	23/16-17
4	Jun-16	9300	4200	16875	1350	3038	34763	16880	0	0	0	1688	18568	0	0	0	16195	31/16-17
5	Jul-16	9300	4200	16875	1350	3038	34763	16880	0	0	0	1688	18568	0	0	0	16195	38/16-17
6	Aug-16	9300	4200	17388	1391	3130	35409	16880				1688	18568				16841	47/16-17
7	Sep-16	9300	4200	17388	1391	3130	35409	16880	0	0	0	1688	18568	0	0	0	16841	53/16-17
8	Oct-16	9300	4200	17388	1391	3130	35409	16880	0	0	0	1688	18568	0	0	0	16841	62/16-17
9	Nov-16	9300	4200	17388	1391	3130	35409	16880	0	0	0	1688	18568	0	0	0	16841	68/16-17
10	Dec-16	9300	4200	18361	1391	3227	36479	16880	0	0	0	1688	18568	0	0	0	17911	78/16-17
11	Jan-17	9300	4200	18361	1391	3227	36479	18570	0	0	0	1857	20427	0	0	0	16052	90/16-17
12	Feb-17	9300	4200	18361	1391	3227	36479	18570	0	0	0	1857	20427	0	0	0	16052	104/16-17
13	ARREAR D.A. from 1/16 to 5/16	0	0	3240		324	3564	0	0	0	0	0	0	0	0	0	3564	27/16-17
14	ARREAR D.A. from 7/16 to 11/16	0		4837		484	5321	0	0	0	0	0	0	0	0	0	5321	84/16-17
15	Mar-17	9300	4200	18361	1391	3227	36479	18570	0	0	0	1857	20427	0	0	0	16052	2/30.3.17
16	Apr-17	9300	4200	18361	1391	3227	36479	18570	0	0	0	1857	20427	0	0	0	16052	10/1.5.17
17	May-17	9300	4200	18361	1391	3227	36479	18570	0	0	0	1857	20427	0	0	0	16052	15/31.5.17
18	Jun-17	9300	4200	18361	1391	3227	36479	18570	0	0	0	1857	20427	0	0	0	16052	20/30.6.17
19	Jul-17	9300	4200	18361	1391	3227	36479	18570	0	0	0	1857	20427	0	0	0	16052	28/31.7.17
20	Aug-17	9300	4200	18916	1433	3325	37174	18570	0	0	0	1857	20427	0	0	0	16747	36/31.8.17
21	Sep-17	10130	4200	18916	1433	3325	38004	18570	0	0	0	1857	20427	0	0	0	17577	46/25.9.17
22	Oct-17	10130	4200	19489	1433	3382	38634	18570	0	0	0	1857	20427	0	0	0	18207	54/30.10.17
23	Nov-17	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	63/30.11.17
24	Arrear D.A. from 1/17 to 6/17 &	0	0	6752	0	675	7427		0	0	0	0	0	0	0	0	7427	70/18.12.17

	7/17 to 9/17																		
25	Dec-17	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	<b>20427</b>	0	0	0	<b>18680</b>	74/29.12.17	
26	Jan-18	10130	4200	19919	1433	3425	39107	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>16634</b>	80/30.1.18	
27	Feb-18	10130	4200	19919	1433	3425	39107	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>16634</b>	91/28.2.18	
28	Mar-18	10130	4200	19919	1433	3425	39107	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>16634</b>	2/2.4.18	
29	Apr-18	10130	4200	20349	1433	3468	39580	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>17107</b>	11/28.4.18	
30	May-18	10130	4200	20349	1433	3468	39580	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>17107</b>	20/31.5.18	
31	Jun-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>23215</b>	30/30.6.18	
32	Jul-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>23215</b>	37/1.8.18	
33	Arrear Pay	62436	0	0	0	6244	68680		0	0	0	0	<b>0</b>	0	0	0	<b>68680</b>	41/28.8.18	
34	Aug-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>23215</b>	44/31.8.18	
35	Sep-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>23215</b>	53/1.10.18	
36	Oct-18	37600	0	3384	1433	4098	46515	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>24042</b>	63/31.10.18	
37	Nov-18	37600	0	3384	1433	4098	46515	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>24042</b>	76/1.12.18	
38	Dec-18	37600	0	3384	1433	4098	46515	20430	0	0	0	2043	<b>22473</b>	0	0	0	<b>24042</b>	88/5.1.18	
39	Jan-19	38700	0	3483	1433	4218	47834	22480	0	0	0	2248	<b>24728</b>	0	0	0	<b>23106</b>	93/31.1.19	
40	Arrear D.A	0	0	2256	0	226	2482		0	0	0	0	<b>0</b>	0	0	0	<b>2482</b>	103/5.2.19	
41	Feb-19	38700	0	3483	1433	4218	47834	22480	0	0	0	2248	<b>24728</b>	0	0	0	<b>23106</b>	119/12.3.19	
	<b>Total</b>	<b>661606</b>	<b>113400</b>	<b>541540</b>	<b>50669</b>	<b>132232</b>	<b>1499447</b>	<b>681760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68176</b>	<b>749936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>749511</b>		

In response to objection memo the local authority replied that &quot;

1. The referred GAD Notification No- 1147-GAD-SC –Rules-0061-2013/Gen dated 17.01.2014 speaks in exercise of the powers conferred by the proviso to article 309 of the constitution of India and in supersession of the respective rules, orders and instructions so far as the matter relates to mode of employment of the selected candidates to initial appointment to CERTAIN Group-B posts of the state.(Annexure-1)

The word Certain here implies that appointment for all group B posts is not contractual. Normally those posts requiring specialized qualifications and technical nature of job excluded from contractual appointment. The qualifications required for Asst. Librarian, as per the advertisement are Graduation with second class, degree in library Science, knowledge in computer in MS word, excel, power point with working experience in library.

2. In advertisement No-928 dated 6.4.2015 ( Annexure-2) it is mentioned that “ applications in the prescribed format are invited from intending candidate for filling up one post of Assistant Librarian in F.M. university, Balasore in the pay band-2 ( Rs 9300.00 to Rs 34800.00) with GP of Rs 4200.00. Sri Ratikanta Behera, the selected candidate for the post of Asst. Librarian was issued order vide No-2905 dated 15.09.2015 regarding regarding fixation of pay, with pay of Rs 9300-34800/+Grade pay of Rs 4200/- with all admissible allowances. ( Annexure-3) office order No-307 dated 21.01.2016 sanctioning House Rent allowance (HRA) in favour of Sri Behera has also been sanctioned as a regular employee.( Annexure-4)

3. After appointment of Asst.Librarian, the administrative Department, Higher education Deptt. has been intimated vide this office Letter No-166 dated 12.01.2016( Annexure-5) that Sri Ratikanta Behera has been appointed on regular basis. No objection has so far been raised by the Higher education Deptt. to such appointment.

4. It is to inform that for appointment of junior Assistants, in the advertisement No- 697 dt.16.03.15 {Annexure-6(a)}, and subsequent corrigendum order No-761 dt.25.03.15 {Annexure-6(b)}, it is mentioned that appointment will be made on contractual basis with Librarian nothing of this sort was mentioned.

5. It is pertinent to mention here that there are number of sanction orders/ notifications/ office orders issued by Govt/ High court/Universities etc. which are cited as example that post of assistant Librarian having grade pay of Rs 4200/- does not come under the purview of contractual rules but, are treated as regular.&quot;



It is here by clarified in audit that the post of Assistant Librarian does not cover under CERTAIN Group-B posts of the state. Further in Odisha Gazette vide no-4587/15.02.2014 it has been clarified in details regarding CERTAIN Group-B posts in which the post of Assistant Librarian has been excluded. As regards to sanction of post, the post of Assistant Librarian has been approved by DHE-Odisha prior to the implementation of Odisha Group-B contractual appointment rules-2013. As the advertisement for appointment has been made in 2014 a fresh approval from DHE should have been obtained to make appointment whether contractual or regular.

Above all in support of the appointment no specific Govt. order considering the post as regular was made available to audit. Hence the appointment to the post of Assistant Librarian is treated as in admissible regular appointment and the differential salary paid thereof to the tune of Rs 749511.00 is suggested for recovery in audit. It needs recovery from the person concerned failing which the following officials are considered responsible for such inadmissible regular appointment.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Dr Munesh Chandra Adhikary	I-C, Registrar	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	374755
2	Prof.Shiba Prasad Adhikari	Ex V.C	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	374756

**18.2 - Inadmissible regular appointment to 4 nos of Laboratory Technician**

OSP-51 to 59

In pursuance to the Odisha Gazette Notification no-1147-GAD-SC-RULES-0061-2013/Gen. dated 17.01.14, the Group-B post shall be appointed as per contractual recruitment conditions of service as cited in the above Gazette Notification w.e.f the date of publication i.e. 17.01.14. But by ignoring to the above notification 4 nos of Lab. Technician cum store keeper of PB-2 scale- 9300-34800, G.P-4200 as furnished below have been appointed. Prior to the appointment, advertisement was published in The Samaj and TheTimes of India, daily news papers vide Advt. No-Estt-II-3/2014/4285 dated 17.12.14.

Secondly, the appointment orders to the post of Lab Technician as per Advt. No 4285 dated 17.12.14 was issued by Registrar in favour of 4Nos of Lab. Technician as per the details given in tabular form.

Sl. No	Name of the Lab Technician	Appointment order no/Date	Date of joining	Particulars
1	Raj Kumar Jena	2817/07.09.15	12.11.15	PG Deptt. Of BS & BT
2	Padmalochan Hembram	1711/27.05.15	09.07.15	PG Deptt. Of Env. Science
3	Sunita Behera	1714/27.05.15	29.06.15	PG Deptt. Of AP & AB
4	Nikhilananda Dhal	1839/09.06.15	10.06.15	PG Deptt. Of I. & CT

In the said appointment order vide para-3 it has been clearly mentioned that “ **As per General Administration Deptt. Notification No 1147-GAD-Sc-RULES-0061-2013/Gen dated 7.1.2014(Published in The Odisha Gazette) certain Group-B posts should be appointed on contractual basis or a period of six years and on satisfactory completion they shall be deemed as to have been regularly appointed. Or, if at a later date, Government shall consider the appointment to be contractual for the initial six years with pay Rs 9300/- + Rs4200/- and regular on completion of six years in the pay band, you need to accept this condition. Thus the appointment is subject to submission of an undertaking that in case the post is considered as contractual for six years at a later date, the excess amount drawn shall be refunded to the University**”. All the above 4 candidates have furnished undertaking citing that in case the post is considered as contractual for 6 years at a later date as per notification no- 1147-GAD- Sc- RULES-0061-2013/Gen dated 17.01.14, the excess amount drawn there of shall be refunded to the University.

Further it was seen that the audit for the year 2015-16 also suggested for recovery till the period of February-2016. Hence in present audit **Rs1868257.00** paid in excess due to the fact cited above for the period from 3/2016 to 2/2019 is suggested for recovery from the persons concerned except Sri Rajkumar Jena,Lab.Technician,which has been dealt separately due to inadmissible irregular appointment.

It would be more authentic to quote here that for the appointment to the post of Laboratory Technician, another advertisement has been brought out by the University vide **notification No-877/16.2.2019 to fill up the post on contractual basis and Sri Mukteswar Mohapatra has been offered appointment to the said post.**Hence it is obvious that the appointment of above Asst.Librarians have been made arbitrarily with full scale salary(9300-34800+ G.P-4200 and usual D.A) instead of contractual appointment. The details of excess payment is furnished here under-

1. **Sunita Behera,Laboroty Tech.,APAB Department**



Sl.No.	Month & Year	Salary drawn						Salary Due						Excess Paid				Bill no/ Date
		Pay	Grade Pay	DA	HRA @ 10%	Employer Share	Total	Pay	Grade Pay	D.A.	H.R.A	Employer Share	Total	D.A.	H.R.A	Employer Share	Total	
1	Mar-16	9300	4200	16065	1350	2957	33872	9300	4200	0	0	1350	14850	0	0	0	19022	22/30.3.16
2	Apr-16	9300	4200	16065	1350	2957	33872	9300	4200	0	0	1350	14850	0	0	0	19022	24/29.4.16
3	May-16	9300	4200	16875	1350	3038	34763	9300	4200	0	0	1350	14850	0	0	0	19913	23/30.5.16
4	Arrear DA	0	0	3240	0	324	3564	0	0	0	0	0	0	0	0	0	3564	27/24.6.16
5	Jun-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	31/30.6.16
6	Jul-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	37/1.8.16
7	Aug-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	47/31.8.16
8	Sep-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	53/1.10.16
9	Oct-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	62/1.11.16
10	Nov-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	68/1.12.16
11	Dec-16	9710	4200	18361	1391	3130	36792	16880	0	0	0	1688	18568	0	0	0	18224	78/28.12.16
12	Arrear DA	0	0	4865	0	487	5352	16880	0	0	0	1688	18568	0	0	0	-13216	84/25.1.17
13	Jan-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	90/31.1.17
14	Feb-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	104/1.3.17
15	Mar-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	2/30.3.17
16	Apr-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	10/1.5.17
17	May-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	15/31.5.17
18	Jun-17	10130	4200	18916	1433	3325	38004	18570	0	0	0	1857	20427	0	0	0	17577	20/30.6.17
19	Jul-17	10130	4200	18916	1433	3325	38004	18570	0	0	0	1857	20427	0	0	0	17577	28/31.7.17
20	Aug-17	10130	4200	18916	1433	3325	38004	18570	0	0	0	1857	20427	0	0	0	17577	36/31.8.17
21	Sep-17	10130	4200	18916	1433	3325	38004	18570	0	0	0	1857	20427	0	0	0	17577	46/25.9.17
22	Oct-17	10130	4200	19489	1433	3382	38634	18570	0	0	0	1857	20427	0	0	0	18207	54/30.10.17
23	Arrear DA	0	0	6797	0	680	7477	0	0	0	0	0	0	0	0	0	7477	70/18.12.17
24	Nov-17	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	63/30.11.17
25	Dec-17	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	74/29.12.17
26	Jan-18	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	80/30.1.18
27	Feb-18	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	91/28.2.18
28	Mar-18	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	2/2.4.18

29	Apr-18	10130	4200	20349	1433	3468	39580	18570	0	0	0	1857	20427	0	0	0	19153	11/28.4.18
30	May-18	10130	4200	20349	1433	3468	39580	18570	0	0	0	1857	20427	0	0	0	19153	20/31.5.18
31	Jun-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	22473	0	0	0	23215	30/30.6.18
32	Jul-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	22473	0	0	0	23215	37/1.8.18
33	Arrear pay from 1.1.16 to 31.3.16 & 4/18 to 5/18	60888				6089	66977	0	0	0	0	0	0	0	0	0	66977	41/28.8.18
34	Aug-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	22473	0	0	0	23215	44/31.8.18
35	Sep-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	22473	0	0	0	23215	53/1.10.18
36	Oct-18	37600	0	3384	1433	4098	46515	20430	0	0	0	2043	22473	0	0	0	24042	63/31.10.18
37	Nov-18	36347	0	3271	1433	3962	45013	20430	0	0	0	2043	22473	0	0	0	22540	76/1.12.18
38	Dec-18	36387	0	3275	1433	3966	45061	20430	0	0	0	2043	22473	0	0	0	22588	88/5.1.19
39	Jan-19	37452	0	3371	1433	4082	46338	20430	0	0	0	2043	22473	0	0	0	23865	93/31.1.19
40	Feb-19	35936	0	3234	1433	3917	44520	20430	0	0	0	2043	22473	0	0	0	22047	119/12.3.19
	TOTAL	660990	113400	540910	508350	131437	1497572	654050	126000	0	0	666655	733315	0	0	0	764257	

2.

Padma Lochan Hembrum, Laboratory Tech., Env. Sci. Department																		
Sl.No.	Month & Year	Salary drawn						Salary Due						Excess Paid				Bill no/ Date
		Pay	Grade Pay	DA	HRA @ 10%	Employer Share	Total	Pay	Grade Pay	D.A.	H.R.A	Employer Share	Total	D.A.	H.R.A	Employer Share	Total	
1	3/16, 1.3.16 to 4.3.16	1200	542	2073	174	0	3989	1200	542	0	0	0	1742	0	0	0	2247	2/30.3.16
2	Apr-16						0	0	0	0	0	0	0	0	0	0	0	
3	May-16	4800	2168	8710	697	1568	17943	9300	4200	0	0	1350	14850	0	0	0	3093	23/30.5.16
4	DA arrear	0	0	1474	0	147	1621	0	0	0	0	0	0	0	0	0	1621	27/24.6.16
5	Jun-16	9300	4200	16875	1350	3038	34763	9300	4200	0	0	1350	14850	0	0	0	19913	31/30.6.16
6	Jul-16	9300	4200	16875	1350	3038	34763	9300	4200	0	0	1350	14850	0	0	0	19913	37/1.8.16
7	Aug-16	9300	4200	16875	1350	3038	34763	9300	4200	0	0	1350	14850	0	0	0	19913	47/31.8.16
8	Sep-16	9300	4200	16875	1350	3038	34763	9300	4200	0	0	1350	14850	0	0	0	19913	53/1.10.16
9	Oct-16	9300	4200	16875	1350	3038	34763	9300	4200	0	0	1350	14850	0	0	0	19913	62/1.11.16
10	Nov-16	9300	4200	16875	0	3038	33413	9300	4200	0	0	1350	14850	0	0	0	18563	68/1.12.16

11	Dec-16	9710	4200	18361	0	3227	35498	9300	4200	0	0	1350	14850	0	0	0	20648	78/28.12.16
12	DA arrear	0	0	4725	0	473	5198	0	0	0	0	0	0	0	0	0	5198	84/25.1.17
13	Jan-17	9710	4200	18361	0	3227	35498	9300	4200	0	0	1350	14850	0	0	0	20648	90/31.1.17
14	Feb-17	9710	4200	18361	0	3227	35498	9300	4200	0	0	1350	14850	0	0	0	20648	104/1.3.17
15	Mar-17	9710	4200	18361	0	3227	35498	9300	4200	0	0	1350	14850	0	0	0	20648	2/30.3.17
16	Apr-17	9710	4200	18361	0	3227	35498	9300	4200	0	0	1350	14850	0	0	0	20648	10/1.5.17
17	May-17	9710	4200	18361	0	3227	35498	9300	4200	0	0	1350	14850	0	0	0	20648	15/31.5.17
18	Jun-17	9710	4200	18361	0	3227	35498	9300	4200	0	0	1350	14850	0	0	0	20648	20/30.3.17
19	Jul-17	9710	4200	18361	0	3227	35498	9300	4200	0	0	1350	14850	0	0	0	20648	28/31.7.17
20	Aug-17	10130	4200	18916	0	3325	36571	9300	4200	0	0	1350	14850	0	0	0	21721	36/31.8.17
21	Sep-17	10130	4200	18916	0	3325	36571	9300	4200	0	0	1350	14850	0	0	0	21721	46/25.9.17
22	Oct-17	10130	4200	0	0	0	14330	9300	4200	0	0	0	13500	0	0	0	830	Resigned from service 31.10.2017
	TOTAL	169870	74110	302952	7621	52882	607435	168600	76142	0	0	22950	267692	0	0	0	339743	

3.

**Nikhilananda Dhala, Laboratory Tech., PG Deptt. Of I. & CT**

Sl.No.	Month & Year	Salary drawn						Salary Due						Excess Paid			Bill no/ Date	
		Pay	Grade Pay	DA	HRA @ 10%	Employer Share	Total	Pay	Grade Pay	D.A.	H.R.A	Employer Share	Total	D.A.	H.R.A	Employer Share		Total
1	Mar-16	9300	4200	16065	1350	2957	33872	9300	4200	0	0	1350	14850	0	0	0	19022	22/30.3.16
2	Apr-16	9300	4200	16065	1350	2957	33872	9300	4200	0	0	1350	14850	0	0	0	19022	24/29.4.16
3	May-16	9300	4200	16875	1350	3038	34763	9300	4200	0	0	1350	14850	0	0	0	19913	23/30.5.16
4	Arrear DA	0	0	3240	0	324	3564	0	0	0	0	0	0	0	0	0	3564	27/24.6.16
5	Jun-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	31/30.6.16
6	Jul-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	37/1.8.16
7	Aug-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	47/31.8.16
8	Sep-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	53/1.10.16
9	Oct-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	62/1.11.16
10	Nov-16	9710	4200	17388	1391	3130	35819	16880	0	0	0	1688	18568	0	0	0	17251	68/1.12.16
11	Dec-16	9710	4200	18361	1391	3130	36792	16880	0	0	0	1688	18568	0	0	0	18224	78/28.12.16
12	Arrear	0	0	4865	0	487	5352	16880	0	0	0	1688	18568	0	0	0	-13216	84/25.1.17

	DA																		1.17
13	Jan-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	90/31.1.17	
14	Feb-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	104/1.3.17	
15	Mar-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	2/30.3.17	
16	Apr-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	10/1.5.17	
17	May-17	9710	4200	18361	1391	3227	36889	16880	0	0	0	1688	18568	0	0	0	18321	15/31.5.17	
18	Jun-17	10130	4200	18916	1433	3325	38004	18570	0	0	0	1857	20427	0	0	0	17577	20/30.6.17	
19	Jul-17	10130	4200	18916	1433	3325	38004	18570	0	0	0	1857	20427	0	0	0	17577	28/31.7.17	
20	Aug-17	10130	4200	18916	1433	3325	38004	18570	0	0	0	1857	20427	0	0	0	17577	36/31.8.17	
21	Sep-17	10130	4200	18916	1433	3325	38004	18570	0	0	0	1857	20427	0	0	0	17577	46/25.9.17	
22	Oct-17	10130	4200	19489	1433	3382	38634	18570	0	0	0	1857	20427	0	0	0	18207	54/30.10.17	
23	Arrear DA	0	0	6797	0	680	7477	0	0	0	0	0	0	0	0	0	7477	70/18.12.17	
24	Nov-17	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	63/30.11.17	
25	Dec-17	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	74/29.12.17	
26	Jan-18	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	80/30.1.18	
27	Feb-18	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	91/28.2.18	
28	Mar-18	10130	4200	19919	1433	3425	39107	18570	0	0	0	1857	20427	0	0	0	18680	2/2.4.18	
29	Apr-18	10130	4200	20349	1433	3468	39580	18570	0	0	0	1857	20427	0	0	0	19153	11/28.4.18	
30	May-18	10130	4200	20349	1433	3468	39580	18570	0	0	0	1857	20427	0	0	0	19153	20/31.5.18	
31	Jun-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	22473	0	0	0	23215	30/30.6.18	
32	Jul-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	22473	0	0	0	23215	37/1.8.18	
33	Arrear pay from 1.1.16 to 31.3.16 & 4/18 to 5/18	60888				6089	66977	0	0	0	0	0	0	0	0	0	66977	41/28.8.18	
34	Aug-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	22473	0	0	0	23215	44/31.8.18	
35	Sep-18	37600	0	2632	1433	4023	45688	20430	0	0	0	2043	22473	0	0	0	23215	53/1.10.18	
36	Oct-18	37600	0	3384	1433	4098	46515	20430	0	0	0	2043	22473	0	0	0	24042	63/31.10.18	
37	Nov-18	36347	0	3271	1433	3962	45013	20430	0	0	0	2043	22473	0	0	0	22540	76/1.12.18	
38	Dec-18	36387	0	3275	1433	3966	45061	20430	0	0	0	2043	22473	0	0	0	22588	88/5.1.19	

39	Jan-19	37452	0	3371	1433	4082	46338	20430	0	0	0	2043	22473	0	0	0	23865	93/31.1.19
40	Feb-19	35936	0	3234	1433	3917	44520	20430	0	0	0	2043	22473	0	0	0	22047	119/12.3.19
	<b>TOTAL</b>	<b>66099</b>	<b>11340</b>	<b>54091</b>	<b>50835</b>	<b>13143</b>	<b>14975</b>	<b>65405</b>	<b>12600</b>	<b>0</b>	<b>0</b>	<b>66665</b>	<b>73331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76425</b>	
	<b>L</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>7</b>	<b>72</b>	<b>0</b>					<b>5</b>				<b>7</b>	

Thus in total **Rs 1868257.00** ( 764257+339743+764257) was paid in excess to the above staff by violating the Govt. order and Gazette notification as cited above. Hence Rs 1868257.00 needs recovery in audit.

1. The referred GAD notification No-1147-GAD-Sc- Rules-0061-2013/Gen dated 17.01.2014 speaks in exercise of the powers conferred by the proviso to Article-309 of the constitution of India and in supersession of the respective rules, orders C-141-d instructions so far as the matter relates to mode of employment of the `selected candidates to initial appointment to CERTAIN Group-B posts of the state.(Ref-Annexure-1)

The word certain here implies that appointment for all group-B posts is not contractual. Normally those posts requiring specialized qualification and technical nature of job are excluded from contractual appointment. The qualifications required for Laboratory Technicians-cum-store keepers as per the advertisement are post-Graduation with second class which is equivalent to qualifications of a Lecturer.

2. In the advertisement No- 4285 dated 17.12.2014, it is mentioned that " Applications in the prescribed format are invited from intending candidates for filling up 4 Nos of Laboratory Technicians-cum- store keepers in F.M. University, Balasore in the pay band-2 (Rs9300- Rs 34800) with GP of Rs 4200.00 with usual DA & other allowances as admissible from time to time."( Annexure-7)

3. Keeping undertaking is a safety measure on the part of the administration can not alter the mode of appointment.

4. After appointment of such `selected candidates, the administrative department i.e. Higher education Deptt. has been intimated vide this office Letter No-166 dated 12.01.2016 ( Annexure-8) that the appointment has been made on regular basis. No objection has so far been made by the Higher Education Deptt. to such appointment which had communicated the FD sanction of posts vide Letter No- 3704 dated 23.12.2010

5. It is pertinent to mention here that are numbers of sanction orders/ notifications/ office orders issued by Govt/High court/ Universities etc. Which are cited as example that post of Lab Technician-cum-store keeper having grade pay of Rs 4200/- does not come under the purview of contractual rules but, are treated as regular.

It is here by clarified in audit that the post of Laboratory Technician does not cover under CERTAIN Group-B posts of the state. Further in Odisha Gazette vide no-4587/15.02.2014 it has been clarified in details regarding CERTAIN Group-B posts in which the post of Laboratory Technician has been excluded. As regards to sanction of post, the post of Laboratory Technician has been approved by DHE-Odisha prior to the implementation of Odisha Group-B contractual appointment rules-2013. As the advertisement for appointment has been made in 2014 a fresh approval from DHE should have been obtained to make appointment whether contractual or regular.

Above all in support of the appointment no specific Govt. order considering the post as regular was made available to audit. Hence the appointment to the post of Laboratory Technician is treated as in admissible regular appointment and the differential salary paid thereof to the tune of Rs 1868257.00 is suggested for recovery in audit. It needs recovery from the person concerned failing which the following officials are considered responsible for such inadmissible regular appointment.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Dr Munesh Chandra Adhikary	I-C, Registrar	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	934128
2	Prof.Shiba Prasad Adhikari	Ex V.C	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	934129

**18.3 - Inadmissible appointment of Sri Rajkumar Jena, Lab Technician, PD Deptt. of BS & BT**

OSP-60 to 63

Checking of the non-teaching appointment file w/r to relevant records and register it was seen that Sri Rajkumar Jena, Lab Technician, PG Deptt. Of BS & BT

has been appointed vide o.o. 2817/07.09.15 and joined on 12.11.2015. Going through the file it revealed the fact that in the final merit list Sri Santosh Kumar Sethi was selected and Sri Rajkumar Jena was 1<sup>st</sup> waitlisted candidate. Accordingly Sri Santosh Kumar Sethi, Laboratory Attendant joined in this post on 3.7.2015 vide o.o.No-1717/27.5.2015. Subsequently he resigned from service w.e.f 18.8.2015 which has been duly accepted by the authority concerned. After the resignation of Sri Santosh Kumar Sethi the first wait listed candidate Sri Rajkumar Jena has been appointed vide o.o No-2817/7.9.15. But in this prospective the **“Comprehensive Consolidated Recruitment Rules for non-teaching posts” vide page-19** reveals the fact that **“the selection Committee shall draw a merit list of the successful candidates in the interview from each category. If required, the selection Committee also may draw a waiting list with sufficient number of eligible candidates from each category who may be given the offer of appointment subject to their meeting/fulfilling all eligibility requirements only in case the selected candidates refuse or fail to join within the stipulated time, which may be 3-6 months in normal circumstances. The waitlist will stand ceased once all the selected candidates have accepted and joined the positions offered or as per the latest Govt. of India instruction in vogue. The waitlist is not a panel of candidates for filling the future vacancies arising out of resignations/removals/retirements/promotions, etc. after the interview/ selections are completed against each advertisement.**

**The activation of waiting list will not be automatic but subject to approval of the competent authority/as per the Institute requirements.”**

But it was seen that in case of the appointment of Sri Rajkumar Jena the said procedure has not been adopted. Thus the appointment of Sri Rajkumar Jena is inadmissible in audit and the payment of salary from the date of joining amounting to **Rs942938.00** as detailed below stands for recovery in audit.

Raj Kumar Jena, Laboratory Tech., BS & BT Department								
Sl.No.	Month & Year	Salary drawn						Bill no /Date
		Pay	Grade Pay	DA	HRA @ 10%	Employer Share	Total	
1	12.11.15 to 30.11.15	5890	2660	10175	0	1873	20598	277
2	42339	9300	4200	16065	0	2957	32522	300
3	42370	9300	4200	16065	0	2957	33872	5
4	42401	9300	4200	16065	0	2957	33872	11
1	42430	9300	4200	16065	1350	2957	33872	2/30.3.16
2	42461	9300	4200	16065	1350	2957	33872	14/29.4.16
3	42491	9300	4200	16875	1350	3038	34763	23/30.5.16
4	Arrear DA from 119% to 125%	0	0	3240	0	324	3564	27/24.6.16
4	42522	9300	4200	16875	1350	3038	34763	31/30.6.16
5	42552	9300	4200	16875	1350	3038	34763	37/1.8.16
6	42583	9300	4200	16875	1350	3038	34763	47/31.8.16
7	42614	9300	4200	16875	1350	3038	34763	53/1.10.16
8	42644	9710	4200	17388	1391	3130	35819	62/1.11.16
9	Arrear DA from 125% to 132%	0	0	4753	0	0	4753	84/25.1.17
10	42675	9710	4200	17388	1391	3130	35819	68/1.12.16
11	42705	9710	4200	18361	1391	3227	36889	78/28.12.16
12	42736	9710	4200	18361	1391	3227	36889	90/31.1.17
13	42767	9710	4200	18361	1391	3227	36889	104/1.3.17
14	42795	9710	4200	18361	1391	3227	36889	2/30.3.17
15	42826	9710	4200	18361	1391	3227	36889	10/1.5.17
16	42856	9710	4200	18361	1391	3227	36889	15/31.5.17
17	42887	9710	4200	18361	1391	3227	36889	20/30.6.17
18	42917	9710	4200	18361	1391	3227	36889	28/31.7.17
19	42948	9710	4200	18361	1391	3227	36889	36/31.8.17
20	42979	9710	4200	18361	1391	3227	36889	46/25.9.17
21	43009	9710	4200	18918	1391	3283	37502	54/30.10.17
22	43040	10130	4200	19919	1433	3425	39107	63/30.11.17
23	Arrear DA	0	0	6681	0	668	7349	70/18.12.17
24	43070	10130	4200	19919	1433	3425	39107	74/29.12.17
25	43101	10130	4200	19919	1433	3425	39107	80/30.1.18
26	43132	10130	4200	19919	1433	3425	39107	91/28.2.18
	<b>TOTAL</b>	<b>265640</b>	<b>116060</b>	<b>506529</b>	<b>33265</b>	<b>88353</b>	<b>1009847</b>	

Out of total inadmissible payment of Rs1009847.00 a sum of Rs 66909.00 has already been suggested for recovery by audit vide AR No-191099/AR/2016-17, Balasore.Hence in present audit Rs 942938.00 (1009847-66909) is suggested for recovery.

In response to objection memo the local authority replied that " Sri Santosh ku. Sethi had joined in the post of Laboratory technician-cum-storekeeper on 03.07.2015 vide this office order No- 1717 dt.27.05.2015 being `selected by the `selection committee. On registration of Sri sethi on 18.08.2015, sri Rajkumar jena the 1<sup>st</sup> waitlisted candidate in the merit list was appointed against the post vide this office order No-2817 dt-07.09.2015. ( Annexure-9)

As per recommendation of the `selection committee the list/panel was valid for 1 year.(Annexure-10)

The Orissa Universities Recruitment & promotion Rule-1991 in its para-7(1) envisages that " a competitive examination shall be held ordinarily once a year provided that it shall be competent for the Vice- Chancellor to hold further competitive examinations during the year, in case no person qualifies in the 1<sup>st</sup> examination or the list of qualified persons drawn up in an examination is exhausted."(Annexure-11)

The aforesaid Rule clarifies that " a recruitment/ section will be made once a year. The 2<sup>nd</sup> examination will be held within the year if no one is `selected or the panel is exhausted".

In the instant case , Sri santosh ku. Sethi, Laboratory Technician-cum-Storekeeper had joined on 03.07.2015 7 resigned on 18.08.2015 after completion of one month of service . sri Rajkumar Jena, laboratory Technician-cum-Storekeeper joined against the post on 12.11.2015. The joining & registration of Sri santosh ku. Sethi & joining of Sri rajkumar jena ia within one year from the date of their `selection and appointment is made with due approval of the Competent Authority.

Besides, it is expensive on the part of university to hold recruitment and deploy men power frequently in a year when the `selection list is not exhausted.

The reference such as Comprehensive Consolidated Recruitment Rules for Non-teaching posts vide page-198 of Institute of science Education and Research Berhampur(IISER) Established by the Ministry of HRD, Govt. of India cited by LFA is based on central Govt. Rules & procedures (Annexure-12). The same is not applicable in state Universities governed by the State Govt.

In view of the facts stated above, the appointment of Sri Rajkumar Jena from the `selection list is not beyond rule. Hence, the para may be dropped.&quot;

To be agree with the reply of the local authority it is further clarified that no specific guide line and order regarding the offering of appointment to waitlisted candidate was made available to audit to justify the appointment by way of resignation. Moreover the said clause is not envisaged in the advertisement for recruitment. However the waitlist would remain active until the joining of a candidate. The very meaning of preparation waitlists is to provide appointment in case of non-joining of `selected candidate.However as per the instruction contained in Govt. of India guide line the appointment of Sri Rajkumar Jena is treated as in admissible appointment and Rs 942938.00 paid on this score is suggested for recovery in audit. It needs recovery from the person concerned failing which the following officials are considered responsible .

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Amar sing Soren	Registrar	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	471469
2	Prof.Shiba Prasad Adhikari	Ex V.C	At,Po, F.M.University,Nuapadhi,Mitra pur,Balasore Dist-Balasore	471469

**18.4 - Inadmissible appointment to Sri Lalitendu Rout, System Manager**

OSP-63 to 65

Checking of the non-teaching appointment file w/r to relevant records and register it was seen that as per advertise No-1849/6.4.2017 Sri Lalitendu Rout, System Manager has been appointed vide o.o. 4856/16.9.2017 and joined on 18.9.2017. Going through the file it revealed the fact that in the final merit list Sri Pankaj Kumar Dhal was `selected and Sri Chandra Sekhar Biswal was 1<sup>st</sup> waitlisted candidate and Sri Lalitendu Rout was the 2<sup>nd</sup> waitlisted candidate. Accordingly Sri Pankaj Kumar Dhal was offered appointment, but he didnot join in this post of System Manager. Hence the 1<sup>st</sup> waitlisted candidate namely Sri Chandra Sekhar Biswal joined on 27.5.2017 vide o.o.No-2687/23.5.17. Accordingly he has been paid his salary on contractual basis w.e.f 27.5.2017 to 7.9.2017 as he resigned from service w.e.f 8.9.2017 vide resignation accept o.o.No-4739/12.9.2017 which has been duly accepted by the authority concerned. After the resignation of Sri



Chandra Sekhar Biswal the 2<sup>nd</sup> wait listed candidate Sri Lalitendu Rout has been offered appointment vide o.o No-4856/16.9.17. But in this prospective the "Comprehensive Consolidated Recruitment Rules for non-teaching posts" vide page-19 reveals the fact that "the selection Committee shall draw a merit list of the successful candidates in the interview from each category. If required, the selection Committee also may draw a waiting list with sufficient number of eligible candidates from each category who may be given the offer of appointment subject to their meeting/fulfilling all eligibility requirements only in case the selected candidates refuse or fail to join within the stipulated time, which may be 3-6 months in normal circumstances. The waitlist will stand ceased once all the selected candidates have accepted and joined the positions offered or as per the latest Govt. of India instruction in vogue. The waitlist is not a panel of candidates for filling the future vacancies arising out of resignations/removals/retirements/promotions, etc. after the interview/selections are completed against each advertisement.

The activation of waiting list will not be automatic but subject to approval of the competent authority/as per the Institute requirements."

But it was seen that in case of the appointment of Sri Lalitendu Rout the said procedure has not been adopted. Thus the appointment of Sri Lalitendu Rout is inadmissible in audit and the payment of salary from the date of joining to till date amounting to **Rs284858.00** as detailed below stands for recovery in audit.

Mr. Lalitendu Rout, system Manager						
Sl.No.	Month & Year	Salary drawn				Bill no/ Date
		Pay	Grade Pay	Employer Share	Total	
	Oct-17	9300.00	4200.00	1350.00	14850.00	55/30.10.17
	Nov-17	9300.00	4200.00	1350.00	14850.00	64/30.11.17
	Dec-17	9300.00	4200.00	1350.00	14850.00	75/29.12.17
	Jan-18	9300.00	4200.00	1350.00	14850.00	81/30.1.18
	Feb-18	9300.00	4200.00	1350.00	14850.00	92/28.2.18
1	Mar-18	9300.00	4200.00	1350.00	14850.00	3/2.4.18
2	Apr-18	9300.00	4200.00	1350.00	14850.00	12/28.4.18
3	May-18	9300.00	4200.00	1350.00	14850.00	21/31.5.18
4	Jun-18	9300.00	4200.00	1350.00	14850.00	31/30.6.18
5	Jul-18	9300.00	4200.00	1350.00	14850.00	38/1.8.18
6	Aug-18	9300.00	4200.00	1350.00	14850.00	45/31.8.18
7	Sep-18	16880.00	0.00	1688.00	18568.00	54/1.10.18
8	40% Arrear pay from 18.9.17 to 31.3.18 & arrear pay from 4/18 to 8/18	0.00	0.00	0.00	0.00	59/11.10.18
9	Oct-18	18570.00	0.00	1857.00	20427.00	64/31.10.18
10	Nov-18	18570.00	0.00	1857.00	20427.00	77/1.12.18
11	Dec-18	18570.00	0.00	1857.00	20427.00	89/5.1.19
12	Jan-19	18570.00	0.00	1857.00	20427.00	
13	Differential Pay Arrear, pay fix per month-18570	0.00	0.00	805.00	805.00	107/21.2.19
14	Feb-19	18570.00	0.00	1857.00	20427.00	120/12.3.19
	<b>TOTAL</b>	<b>212030.00</b>	<b>46200.00</b>	<b>26628.00</b>	<b>284858.00</b>	<b>0</b>

Thus in total Rs 284858.00 was paid in excess to the above staff by violating the Govt. order as cited above. Hence Rs 284858.00 needs recovery in audit.

In response to objection memo the local authority replied that "Sri Pankaj kumar Dhal was selected for the post of system Manager by the selection Committee. But he did not join the said post. After that, Sri Chandra Sekhar Biswal as the 1<sup>st</sup> wait listed candidate had joined in the post of System Manager on 27.05.2017 vide this O/O No- 2687 dt-23.05.2017. Sri Biswal resigned from the post on dt 08.09.2017. After resignation of Sri Biswal as the 2<sup>nd</sup> waitlisted candidate in the merit list Sri Lalitendu Rout was appointed against the post vide O/O No- 4856 dt-16.09.2017 (Annexure-13)

The Orissa Universities Recruitment & Promotion Rule-1991 in its para-7(1) envisages that, "a competitive Examination shall be held ordinarily once a year provided that it shall be competent for the Vice-Chancellor to hold further competitive examinations during the year in case no person qualifies in the 1<sup>st</sup> examination or the list of qualified persons drawn up in an examination is exhausted." (Ref-Annexure-11)



The aforesaid Rule clarifies that “ a recruitment / `selection will be made once in a year . The 2<sup>nd</sup> examination will be held within the year if no one is `selected or the panel is exhausted”

In the instance case, Sri Chandra Sekhar Biswal, System Manager had joined on 27.05.2017 & resigned on 08.09.2017 after completion of three months of service. Sri Lalitendu Rout, System Manager joined against the post on 17.09.2017. All the above facts such as joining & resignation of Sri Biswal & joining of Sri Rout is within one year from the date of their `selection. The appointment is made with due approval of the Competent authority.

The reference such as Comprehensive consolidated Recruitment Rules for Non- Teaching posts vide page no-19 of Indian Institute of Science Education and Research Berhampur(IISER). Established by the Ministry of HRD, Govt. of India (Ref-Annexure-12) cited by LFA is based on central Govt.Rules & procedures. The same is not applicable in State Universities governed by State Govt. In view of the facts stated above, the appointment of Sri Lalitendu Rout from the `selection list is not beyond rule. Hence, para may be dropped.&quot;

To be agree with the reply of the local authority it is further clarified that no specific guide line and order regarding the offering of appointment to waitlisted candidate was made available to audit to justify the appointment by way of resignation. Moreover the said clause is not envisaged in the advertisement for recruitment. However the waitlist would remain active until the joining of a candidate. The very meaning of preparation waitlists is to provide appointment in case of non-joining of `selected candidate.However as per the instruction contained in Govt. of India guide line the appointment of Sri Rajkumar Jena is treated as in admissible appointment and Rs 284858.00 paid on this score is suggested for recovery in audit. It needs recovery from the person concerned failing which the following officials are considered responsible .

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Amar sing Soren	Registrar	At,Po, F.M.University,Nuapadhi,Mitrapur,Balasore Dist-Balasore	142429
2	Prof.Shiba Prasad Adhikari	Ex V.C	At,Po, F.M.University,Nuapadhi,Mitrapur,Balasore Dist-Balasore	142429

**18.5 - Irregular Diversion**

(OSP-68-69)

On scrutiny it is revealed that a total sum of Rs 29500000.00 shown as a diversion from Exam fund to General fund-I & Dev. Fund-II for payment of salary and other development works. Though the same has been recouped as on 31.3.19 but it is contravention to the rule and loss of interest. The details of diversion made during -18-19 and loss of interest occurred thereof amounting to Rs 241495.00 is furnished here under.

Vr no/Date	Amount of diversion	From which fund diverted	To which fund diverted	Vr no/Date of recoupmnt	Tenure of diversion	Interest @ 3% /P.A.
17/19.5.18	4000000	Exam	Dev-II	Not recouped	10 months 12days	123870
43/25.6.18	6000000	Exam	Gen fund-I	12/29.8.18	64 days	32000
59/2.8.18	7000000	Exam	Gen fund-I	12/29.8.18	26 days	15167
97/1.12.18	7000000	Exam	Gen fund-I	25/25.1.19	54 days	31500
14/30.10.18	5500000	NCP	Gen fund-I	25/25.1.19	85 days	38958
Total	29500000					241495

Further it is clarified that salary of the staff are usually paid out of Grant-in-Aid received from Director of Higher Education Deptt. Govt. of Odisha. In case of non receipt of GIA in time temporary diversion as made thereof is in admissible in audit.

On issue of objection memo the local authority replied that “ transfer of Rs 29500000.00 from Exam Fund,NCP Fund to General Fund-I & Dev Fund-II for payment of salary and other development work is merely a transfer to meet the need of the recurring expenditure rather than diversion.Diversion is a broader term which implies when the fund is diverted to any other purpose other than the purpose it meant for.In this case the diverted funds are not recouped. When there is delay in receipt of block grant we transfer the required fund to General Fund-I for drawal of salary and pension.

Development Fund is meant for recurring expenditure .There is also budgetary provision of transfer of fund from different funds of university to Development Fund-II. The amount so spent for Dev. Fund-II is spent on expenditure of F.M. University. So,whether the amount is spent from Development Fund-II or Exam Fund,in both cases the amount is spent for F.M. University.”

Audit is agreed with the fact of transfer of fund from Exam Fund to Development Fund-II .But in respect of General Fund-I for payment of salary and pension it need to meet from the block grant allotment. Salary is a allotment based expenditure unlike other Govt.servants. Hence delay in receipt of allotment must be followed with delay in payment of salary. Thus loss of interest was occurred due to temporary diversion of fund .Hence Rs 117625.00(241495.00-123870) is suggested for recovery in audit.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Prof.Madhumita Dash	V.C.F.M.University	At,Po, F.M.University,Nuapadhi,Mitrapur,Balasure Dist-Balasure	58813
2	Sri Amar sing Soren	Registrar	At,Po, F.M.University,Nuapadhi,Mitrapur,Balasure Dist-Balasure	58812

**18.6 - Less credit of maturity value of Fixed deposit bearing no-12910310008003 of UCO, Nuapadhi**

(OSP-74)

On checking it revealed that Fixed deposit bearing no-12910310008003 was invested in UCO Bank,Nuapadhi on 23.12.2008 amounting to Rs124422.00. The said account was to be matured on 23.12.2018 with the maturity value of Rs302991.00. The said account has been renewed/reinvested on 23.12.2018 with the value of Rs295284.00 instead of Rs302991.00 which resulted less accrual of interest amounting to Rs7707.00 (302991-295284) . On query the B.M. UCO,Bank,Nuapadhi, replied that due to maintenance of manual ledger at the time of investment the same was written as Rs 302991.00 instead of Rs 299232.00 which resulted excess exhibition of maturity value of Rs 3759.00(302991-299232).

Further verification revealed that the Bank renewed the same with the value of Rs 295284.00 and Rs 3759.00 has been deducted by Bank towards TDS.(22.3.11 Rs1187.00 &28.3.11 Rs 2572.00) which is inadmissible in audit as the University is not a profit making organization . Hence Rs 3759.00 deducted by Bank towards TDS needs recovery in audit. Further the local authority is advised to produce the authentic records regarding the rectification of maturity amount from Rs 302991.00 to Rs 299232.00 and compliance reported to audit.

In response to objection memo the local authority replied that the Manager UCO,Bank Nuapadhi has been intimated regarding this matter.However she has assured to credit the deducted amount of TDS to the S.B A/C which will be intimated to audit during Exit Conference.

The reply has no meaning unless the amount is credited in pass book. Thus Rs 3759.00 is suggested for recovery in audit.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manas Kumar Patra,JB	C.O.F	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasure	1880
2	Sri Arjun Kar	Sr. Asst.	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasure	1879

**18.7 - Non-Deduction of HUDCO, Loan Interest from the salary of Prof. Bhagaban Das, Retd.**

(OSP-75)

Verification of service book of Prof. Bhagaban Das,(retd) it revealed that he had been sanctioned and availed HUDCO loan of Rs 50000.00 .The said amount was being deducted from his monthly salary bills upto May-2006 @833.00/PM in 60 equal monthly instalments. But the last instalment was deducted Rs 833.00 instead of Rs 853.00,which resulted less deduction of principal amounting to Rs 20.00(50000-833x60).After the deduction of principal no amount of interest has been deducted from his salary.As such penal interest 2% stands to be imposed along with the normal interest of 12.5% to be recovered in 24 monthly instalment.

Hence Rs 18420.00 needs recovery from Prof. Bhagaban Das,Retd. Deptt. Of MBA. Thus in total Rs 18440.00(18420+20) needs recovery and compliance reported to audit.

In response to objection memo no reply was furnished by the local authority. Hence in absence of the reply the objection raised by audit stands on its own merit and Rs 18440.00 is suggested for recovery in audit.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
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1	Prof. Bhagaban Das	Retd Deptt of MBA	At,Po-F.M.University,Nuapadhi ,Mitrapur Dist-Balasure	18440
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**18.8 - Non production of bill vouchers and cash book relating to drawal of Rs 161840.00 of BS & BT deptt**

(OSP-72 to 73)

**Non production of bill vouchers and cash book relating to drawal of Rs 161840.00 of BS & BT deptt:-**

In spite of objections raised by last audit and several verbal persuasion in present audit the following bill vouchers relating to the financial year 2017-18 of BS & BT deptt. Were not produced to audit for verification. However it would be seen for the last audit report that Rs 161840.00 has been drawn from UCO,Bank,Nuapadhi pass book bearing A/C no- 12910100177009 . But in support of the withdrawl no expenditure was found to have been booked in cash book. The same was also not produced to audit till date. However early step may be taken for the production of same falling which the withdrawl amount Rs161840.00 would be treated as loss of University fund.

Cheque no/date	Amount	Particulars
219710/5.4.17	15000	Cash drawn in favour of A.Panda
219711/11.4.17	8000	Cash drawn in favour of Debendra Behera
219712/13.4.17	4000	Cash drawn in favour of Debendra Behera
Neft/18.4.17	5000	Cash drawn in favour of Pravat kumar Mohapatra
219714/4.5.17	11000	Cash drawn in favour of Debendra Behera
219715/8.5.17	3000	Cash drawn in favour of Debendra Behera
219716/15.5.17	4000	Cash drawn in favour of Debendra Behera
219717/19.5.17	3500	Cash drawn in favour of Debendra Behera
219718/20.5.17	20000	Cash drawn in favour of A.Panda
219719/6.7.17	2400	Cash drawn in favour of A.Panda
219720/17.7.17	10540	Cash drawn in favour of Anil kumar Sahu
251221/19.7.17	5000	self
251222/28.7.17	4000	self
251223/19.8.17	5000	Cash drawn in favour of Debendra Behera
251224/23.8.17	3000	Cash drawn in favour of Debendra Behera
251225/28.8.17	3000	Cash drawn in favour of Debendra Behera
251226/30.8.17	1500	Cash drawn in favour of T.Jena
251227/31.10.17	2000	Cash drawn in favour of R.Jena
251228/1.11.17	3000	Cash drawn in favour of Debendra Behera
251229/27.11.17	3000	Self
251230/21.12.17	10900	Self
251231/22.12.17	15000	Cash drawn in favour of Debendra Behera
251232/28.3.18	15000	Cash drawn in favour of Debendra Behera
251233/31.3.18	5000	Cash drawn in favour of R.Jena
<b>Total</b>	<b>161840</b>	

In response to objection memo no reply was furnished by the local authority. Hence in absence of the reply the objection raised by audit stands on its own merit and Rs 161840.00 is suggested for recovery in audit.

**Person(s) Responsible for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Prof.Bishnu Mohan Dash	Prof.Deptt.of B S - BT	At,Po- FM University Nuapadhi, Balasure.	161840

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

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**

As a result of this Audit transactions involving a sum of Rs 108676879.86 are held under objection which include an amount of Rs 20317574.00 suggested for recovery. Besides, a sum of Rs 20015 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	80859975.86	0.00	0.00	0.00	
2	7.1	0.00	0.00	0.00	0.00	0.00	
3	8.1	14708250.00	14708250.00	14708250.00	0.00	0.00	
4	11.1	22617.00	22617.00	22617.00	22617.00	0.00	
5	13.1	1000.00	1000.00	1000.00	0.00	0.00	
6	13.2	3500.00	3500.00	3500.00	0.00	0.00	
7	13.3	1000.00	1000.00	1000.00	0.00	0.00	
8	14.1	7500.00	7500.00	7500.00	0.00	0.00	
9	14.2	1200000.00	1200000.00	1200000.00	0.00	0.00	
10	14.4	163240.00	163240.00	163240.00	0.00	0.00	
11	14.5	0.00	349963.00	0.00	0.00	0.00	
12	14.6	0.00	1947220.00	0.00	0.00	0.00	
13	14.7	0.00	4261926.00	0.00	0.00	0.00	
14	14.8	0.00	10000.00	0.00	0.00	0.00	
15	14.9	0.00	50000.00	0.00	0.00	0.00	
16	14.10	0.00	880221.00	0.00	0.00	0.00	
17	14.11	6952.00	6952.00	6952.00	0.00	0.00	
18	14.12	19764.00	19764.00	19764.00	0.00	0.00	
19	14.13	7750.00	7750.00	7750.00	0.00	0.00	
20	16.2	15354.00	15354.00	15354.00	0.00	0.00	
21	16.3	13419.00	13419.00	13419.00	0.00	0.00	
22	18.1	749511.00	749511.00	749511.00	0.00	0.00	
23	18.2	1868257.00	1868257.00	1868257.00	0.00	0.00	
24	18.3	942938.00	942938.00	942938.00	0.00	0.00	
25	18.4	284858.00	284858.00	284858.00	0.00	0.00	
26	18.5	117625.00	117625.00	117625.00	0.00	0.00	
27	18.6	3759.00	3759.00	3759.00	0.00	0.00	
28	18.7	18440.00	18440.00	18440.00	0.00	0.00	
29	18.8	161840.00	161840.00	161840.00	0.00	0.00	
<b>Total</b>		<b>20317574.00</b>	<b>108676879.86</b>	<b>20317574.00</b>	<b>22617.00</b>	<b>0.00</b>	

**Spot Recovery**

SI No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.2	2633/20.9.19	2019-09-20	3000	Sucharita Behera,Jr.Asst
2	14.3	Vrno10/RUSA/18.12.19	2019-12-18	17015	Proprieter,Grow Grow Agro Services
<b>Total</b>				<b>20015</b>	

**Audit Certificate**

Cetrified that the accounts of F.M. University,Vyasabihar for the financial year 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

District Audit Officer(I/C)  
Local Fund Audit,BALASORE