

LOCAL FUND AUDIT, BALASORE, ODISHA

CATEGORY : University,General

Audit Report No : 298230/AR/2017-2018-BALASORE

PARA: 1 TITLE SHEET

1	Name of the Institution :	F.M. University,Vyasabihar
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	1.DR. SHIBA PRASAD ADHIKARY,V.C 2.DR.GANANATH AS,REGISTRAR,1.04.2016-31.01.2017, 3.SRI MANORANJAN NAYAK,1.02.2017-31.03.2017,INCHARGE REGISTRAR,COF,
	Name of the Local Authority at the time of Audit :	1.DR. SHIBA PRASAD ADHIKARY,V.C,1.04.2016-2.08.2017 2.DR.MADHUMITA DAS,3.08.2017 TO TILL DATE
4	Duration of Audit :	18-05-2017 To 25-10-2017 (Mandays Consumed :- 100)
5	Name of the Auditors :	NISHITH RANJAN SAHOO - Lead Auditor(18-05-2017 to 25-10-2017) DIBAKAR BARIK - Lead Auditor(22-05-2017 to 25-10-2017) RAGHUNATH MARANDI - Auditor(18-05-2017 to 25-10-2017)
6	Name of the Reviewing Officer :	TRINATH NAYAK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	17-05-2018
8	Entry Conference Date :	18-05-2017
9	Exit Conference Date :	10-05-2018
10	Name of the District Audit Officer :	
11	Date of approval of report by District Audit Officer :	24-05-2018

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	Others					
2	ServicePostage Stamps					
3	Miscellaneous Receipt Books					
4	Measurement Books					
5	Cash in hand					
6						

Comments

Physical verification of cash in hands,Unused M.Rs,Gold medals,Affiliation Books,Migration Certificates and Postage Stamps has been conducted on 19.05.2017 before transaction.The details are furnished below.

SL NO	NAME OF THE ITEM	DATE OF PHYSICAL VERIFICATION	PHYSICAL BALANCE	BALANCE AS PER STOCK REGISTER	DISCREPANCY	REF TO STOCK REGISTER
1	Cash in hand	19.05.2017	0	0	0	0
2	Unused postage stamp(Main office)	19.05.2017	14314	14314	0	74
3	Unused postage stamp(exam section)	19.05.2017	23283	23283	0	52
4	Misc receipt	19.05.2017	221	221	0	14
5	M.R(Library xerox)	19.05.2017	17	17	0	94
6	Local receipts(store)	19.05.2017	90	90	0	282/VOL-II
7	Migration certificate	19.05.2017	70	70	0	70
8	Affiliation books	19.05.2017	223	223	0	47
9	Gold medal(Normal)	19.05.2017	15	15	0	18
10	Gold medal(special)	19.05.2017	10	10	0	18

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

Sino	List Records/Register
1	Treasury Book of Drawal
2	Bill Register
3	Pay Bill Register
4	Advance Ledger
5	Consumable Stock Register
6	Non-Consumable Stock Register
7	Bank Pass Books
8	GPF Register
9	Works Register
10	Salary Control Register
11	Retention Money Register
12	Salary and Allowances Payable Register
13	TDR Register/Investment Register
14	Counterfoils of issued Cheques
15	BD/CHEQUE Receipt Register
16	Advance Register
17	Money Receipt Books
18	Payment vouchers/Receipt Vouchers
19	Register of Cheques Issued
20	Bank Books
21	Cash Books
22	Utilisation Certificate files
23	Log Book of Vehicles
24	Stamp Account Register
25	Endowment Register
26	Foundation Fund Register

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Demand-Collection-Balance Register of fees recoverable from students/colleges
2	Register of Nomination for GPF/CPF
3	CPF Register
4	Trial Balance
5	Grand-in-Aid Register
6	Materials with Contractors
7	Sundry Debtors
8	Deposits with various Authorities
9	Sundry Creditors Register
10	College dues Register
11	Bank Loan Register
12	House Building Loan Register
13	INCOME & EXPENDITURE ACCOUNT for the year end
14	RECEIPT & PAYMENT ACCOUNT for the year end
15	Journal/Contra Vouchers
16	Journal Register

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Advances from Parties/Contractors/suppliers/employees
2	Earnest Money Deposit Register
3	Security deposit Register
4	General Ledger
5	T.A. Control Register
6	T.A. Advance Register
7	Pay Advance Register
8	Festival Advance Register
9	Vehicle Advance Register
10	BALANCE SHEET at the end of the year
11	Fixed Assets Register
12	Loan Ledger

13	Service Books
14	Allotment Register
15	SD/EMD Register
16	Alphabetical Sheet

D : List of Records/Registers not Required

SIno	List Records/Register
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Comments

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

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

PARA: 4 FINANCIAL POSITION

F.M. University, Vyasabihar - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ALL CASH BOOKs	01-04-2016	4931324 26.00	55612107 2.50	10492534 98.50	43999314 3.00	31-03-2017	6092603 55.50	31-03-2017	6092261 91.23	34164.27	Difference as per last audit report.
	GRAND TOTAL		4931324 26.00	55612107 2.50	10492534 98.50	43999314 3.00		6092603 55.50		6092261 91.23	34164.27	

Comments

PARA -4.1-

Details of closing balance as on 31.03.2017 of different cash book as follows.

SL.NO	NAME OF THE CASH BOOK	CASH	BANK	FFD	FDR	TOTAL
1	S.F.C	0.00	2735872.00		34542890.00	37278762.00
2	NSS-REGULAR	0.00	1369893.00		384484.00	1754377.00
3	NSS-SPECIAL	0.00	303085.00		0.00	303085.00
4	NSS-REGULAR-CENTRAL	0.00	586400.00		0.00	586400.00
5	NSS -SPL-CENTRAL	0.00	425768.00		0.00	425768.00
6	FOUNDATION FUND	0.00	17157.00		153574653.00	153591810.00
7	ENDOWMENT	0.00	64543.26		2172116.00	2236659.26
8	SPORTS CASH BOOK	0.00	3812687.00		523955.00	4336642.00
9	GIS CASH BOOK	0.00	233478.00		1461053.00	1694531.00
10	WELFARE CASH BOOK	0.00	141042.00		0.00	141042.00
11	PGR CASH BOOK	0.00	1757850.50		45340706.00	47098556.50
12	EXAM.FUND CASH BOOK	0.00	23978796.00		96840791.00	120819587.00
13	DEVELOPMENT FUND-I	0.00	1479612.92		24242660.00	25722272.92
14	PENSION	0.00	5442875.00		0.00	5442875.00
15	L.C.ACCOUNT	0.00	62.75		0.00	62.75
16	INFRA.DEV.FUND-II	0.00	0.00		0.00	0.00
17	I.Q ACCOUNT	0.00	466753.00		0.00	466753.00
18	DDCE	0.00	12076532.75		71520577.00	83597109.75
19	PROVIDENT FUND		117200.90	24862275.00	11614657.00	36594132.90
20	DEV-FUND-II	0.00	3670951.00			3670951.00
21	GEN.FUND-I		-6646.32	21919553.00	0.00	21912906.68
22	GEN.FUND-II		180240.00	3340000.00	15693540.00	19213780.00
23	RUSA	0	583972.67	41747000.00	0	42330972.67

24	BIO TECHNOLOGY		7154.80			7154.80
	G.TOTAL	0.00	59445281.23	91868828.00	457912082.00	609226191.23

PARA 4.2-Details of closing balance as on 31.03.2017 as per audit and cash book:-

SL.NO	NAME OF THE CASH BOOK	C.B AS PER AUDIT	C.B AS PER CASH BOOK	DIFFERENCE
1	SFC	37278762.00	37278762.00	0.00
2	PGR	47098556.50	47098556.50	0.00
3	NSS-R	1754377.00	1754377.00	0.00
4	NSS-SP	303085.00	303085.00	0.00
5	NSS-R-CENTRAL	586400.00	586400.00	0.00
6	NSS-SP-CENTRAL	425768.00	425768.00	0.00
7	PENSION	5442875.00	5442875.00	0.00
8	L.C	62.75	62.75	0.00
9	ENDOWMENT	2236659.26	2236659.26	0.00
10	FOUNDATION	153591810.00	153591810.00	0.00
11	SPORTS	4336642.00	4336642.00	0.00
12	GIS	1694531.00	1694531.00	0.00
13	WELFARE	141042.00	141042.00	0.00
14	INFRA.DEV.FUND	0.00	0.00	0.00
15	EXAM	120853752.00	120819587.00	34165.00
16	DDCE	83597109.75	83597109.75	0.00
17	GEN-I	21912906.51	21912906.68	-0.17
18	GEN.-II	19213780.00	19213780.00	0.00
19	DEV-I	25722272.92	25722272.92	0.00
20	DEV-II	3670951.00	3670951.00	0.00
21	I.Q	466753.00	466753.00	0.00
22	RUSA	42330972.67	42330972.67	0.00
23	BIO-TECHONOLOGY	7154.80	7154.80	0.00
24	PROVIDENT FUND	36594132.90	36594132.90	0.00
	ALL TOTAL	609260356.06	609226191.23	34164.83

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.

PARA -4.3-Details of cashbook wise Financial position during 2016-17:-

SL NO	Name of the cash book	Opening balance as on 1.04.2016	Receipt	TOTAL	Expenditure	CB AS PER AUDIT	CB AS CASH BOOK	DIFFERENCE
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1	SFC	41030032.00	18508914.00	59538946.00	22260184.00	37278762.00	37278762.00	0.00
2	PGR	55437928.00	25005504.50	80443432.50	33344876.00	47098556.50	47098556.50	0.00
3	NSS-R	2164361.00	309650.00	2474011.00	719634.00	1754377.00	1754377.00	0.00
4	NSS-SP	388824.00	200011.00	588835.00	285750.00	303085.00	303085.00	0.00
5	NSS-R-CENTRAL	0.00	1025000.00	1025000.00	438600.00	586400.00	586400.00	0.00
6	NSS-SP-CENTRAL	0.00	425768.00	425768.00	0.00	425768.00	425768.00	0.00
7	PENSION	8623745.00	3565169.00	12188914.00	6746039.00	5442875.00	5442875.00	0.00
8	L.C	695.25	0.00	695.25	632.50	62.75	62.75	0.00
9	ENDOWMENT	2018211.26	306448.00	2324659.26	88000.00	2236659.26	2236659.26	0.00
10	FOUNDATION	35455255.00	11813655.00	153591810.00	0.00	153591810.00	153591810.00	0.00
11	SPORTS	3754769.00	1177667.00	4932436.00	595794.00	4336642.00	4336642.00	0.00
12	GIS	1319814.00	394217.00	1714031.00	19500.00	1694531.00	1694531.00	0.00
13	WELFARE	126060.00	24982.00	151042.00	10000.00	141042.00	141042.00	0.00
14	INFRA.DEV.FUN D	99850.00	0.00	99850.00	99850.00	0.00	0.00	0.00
15	EXAM	140072189.00	62613759.00	202685948.00	81832196.00	120853752.00	120819587.00	34165.00
16	DDCE	101848155.75	43938008.00	145786163.75	62189054.00	83597109.75	83597109.75	0.00
17	GEN-I	18240868.51	98628158.00	116869026.51	94956120.00	21912906.51	21912906.68	-0.17
18	GEN.-II	11930867.00	28278122.00	40208989.00	20995209.00	19213780.00	19213780.00	0.00
19	DEV-I	21667532.92	4054740.00	25722272.92	0.00	25722272.92	25722272.92	0.00
20	DEV-II	1529158.00	30992464.00	32521622.00	28850671.00	3670951.00	3670951.00	0.00
21	I.Q	444155.00	22598.00	466753.00	0.00	466753.00	466753.00	0.00
22	RUSA	16567109.67	109988625.00	126555734.67	84224762.00	42330972.67	42330972.67	0.00
23	BIO-TECHONOL OGY	6995.00	284.00	7279.00	124.20	7154.80	7154.80	0.00
24	PROVIDENT	30405851.00	8524429.00	38930280.00	2336147.10	36594132.90	36594132.90	0.00
	ALL TOTAL	493132426.36	556121072.50	1049253498.86	439993142.80	609260356.06	609226191.23	34164.83

Assets and Liabilities position

Liabilities	value	Assets	value
Unspent balances of Grants	166702875.67	Cash in hand,Bank, and Investment	609260356.06
Loans refundable	0.00		
Unremitted Govt. dues (VAT, Cess, Royalty, I.T etc.)	908.00	Advances recoverable	44782370.00
Refundable deposits (SD/EMD)	167500.00	Outstanding rents recoverable	
Unpaid Salary,pension & Wages	5903545.00	Loans recoverable	
Unpaid Bills(electricity ,water charge,bus fare,hired car	1977417.00	Others (Name of the liquid Assets to be specified	
Contributions payable			
Total:	174752245.67	Total:	654042726.06
Asset over Liability:	479290480.39	Liability over Asset:	0.00
Grand Total:	654042726.06	Grand Total:	654042726.06

The local authority is advised to take suitable steps for early recoupment of the liabilities and compliance reported to audit.

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

F.M. University, Vyasabihar - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANK PASS BOOK		01-04-2016	63629242.05	31-03-2017	59445281.23	4183960.82	
	GRAND TOTAL			63629242.05		59445281.23	4183960.82	

Reconciliation

Details of cash book and pass book figure as on 31.03.2017 as follows.

SL.NO	NAME OF THE CASH BOOK	NAME OF THE BANK	ACCOUNT NO.	BANK POSITION AS ON 31.03.2017 IN CASH BOOK	BANK POSITION AS ON 31.03.2017 IN PASS BOOK	DIFFERENCE
1	SFC	UCO,NUAPADHI	12910100006076	2735872.00	3110113.00	374241.00
2	PGR	UCO,NUAPADHI	12910100175826	1757850.50	2098567.50	340717.00
3	NSS-REGULAR	UCO,NUAPADHI	12910100004933	1369893.00	1432933.00	63040.00
4	NSS-SPECIAL	UCO,NUAPADHI	1291000004932	303085.00	303085.00	0.00
5	NSS-R-CENTRAL	UCO,NUAPADHI	24150110033746	586400.00	982000.00	395600.00
6	NSS-SP-CENTRAL	UCO,NUAPADHI	24150110033791	425768.00	425768.00	0.00
7	PENSION	UCO,NUAPADHI	24150110005668	5442875.00	5442875.00	0.00
8	L.C.ACCOUNT	SBI,BALASORE	31060290493	62.75	62.75	0.00
9	ENDOWMENT	UCO,NUAPADHI	12910100006600	64543.26	64543.26	0.00
10	SPORTS	UCO,NUAPADHI	12910100006753	3812687.00	3812687.00	0.00
11	GIS	UCO,NUAPADHI	24150110009697	233478.00	233478.00	0.00
12	WELFARE	UCO,NUAPADHI	24150110006559	141042.00	141042.00	0.00
13	INFRA.DEV.FUND	SBI,BALASORE	1157507317	0.00	0.00	0.00
14	EXAM	UCO,NUAPADHI	12910100175611	23978796.00	28732712.00	4753916.00
15	DDCE	UCO,NUAPADHI	12910100006780	12076532.75	9385070.25	-2691462.50
16	GEN-I	UCO,NUAPADHI	12910100006105	-6647.00	27974.00	34621.00
17	GEN-I	SBI,BALASORE	11157505218	0.68	0.00	-0.68
18	GEN. FUND-II	UCO,NUAPADHI	12910110018514	180240.00	180240.00	0.00
19	GEN. FUND-II	PNB,BALASORE	51848	0.00	0.00	0.00
20	DEV FUND -I	UCO,NUAPADHI	24150110009147	1443517.00	1443517.00	0.00
21	DEV FUND -I	SBI,BALASORE	11157514608	36095.92	36095.92	0.00
22	DEV. FUND -II	UCO,NUAPADHI	24150110016312	3670951.00	4584240.00	913289.00
23	I.Q	UCO,NUAPADHI	31186005541	466753.00	466753.00	0.00
24	RUSA	UCO,NUAPADHI	24150110022924	583972.67	583972.67	0.00

25	BIO-TECHONOLOGY	IOB.BALASORE	6173	3411.90	3411.90	0.00
26	BIO-TECHONOLOGY	IOB.BALASORE	7316	3742.90	3742.90	0.00
27	PROVIDENT FUND	UCO,NUAPADHI	12910110019139	25263.00	25263.00	0.00
28	PROVIDENT FUND	SBI,BALASORE	3018745973	23802.00	23802.00	0.00
29	PROVIDENT FUND	IOB.BALASORE	3320100006116	68135.90	68135.90	0.00
30	FOUNDATION	UCO,NUAPADHI	24150110010143	17157.00	17157.00	0.00
	ALL TOTAL			59445281.23	63629242.05	4183960.82

During the course of audit it was revealed that the total bank balance as per all cash books of University cash book Rs. **59445281.23** and the actual bank balance as per all pass books as on 31.03.2017 was Rs. **63629242.05** So there was a difference of RS. 4183960.82 between closing bank balance as per cash books and bank pass books as on 31.03.2017 . 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. So the University authority is once again impressed upon to abide by the Govt. instruction and to reconcile the difference of Rs. 4183960.82 during the financial year 2016-17.However in response to the audit objection memo the local authority fails to reconcile the cash book and pass book figure and replied that steps will be taken to reconcile the all funds. However present audit reconcile a sum of RS1173598.00 as given below. Till reconciliation of the same a sum of RS.3010362.82(4183960.82-1173598.00) is kept under objection.

The reconciliation of the difference between pass book balance and cash book balance as on 31.03.2017 is furnished below.

SL.NO.	NAME OF THE CASH BOOK	BANK NAME	ACCOUNT NUMBER	AMOUNT
A.	SFC CASH BOOK DIFFERENCE	UCO,NUAPADHI	12910100006076	374241
1	C.B AS PER PASS BOOK IN BANK BALANCE			3110113.00
	C.B AS PER CASH BOOK IN BANK ACCOUNT			2735872.00
	DIFFERENCE			374241.00
	DEDUCT PREVIOUS YEAR DISCREPANCY AS PER LAST A.REPORT			-374241
	TOTAL			0.00

B	PGR CASH BOOK DIFFERENCE	UCO,NUAPADHI	12910100175826	340717.00
2	CB AS PER PASS BOOK IN BANK BALANCE			2098567.50
	CB AS PER CASH BOOK IN BANK ACCOUNT			1757850.50
	DIFFERENCE			340717.00
	DEDUCT CH ISSUED DURING 2016-17 BUT NOT ENCASHED TILL 31.03.2017			

DEDUCT ON 10.08.2016 NOT CR .BY BANK TILL 31.03.2017,on 2.06.2017			-10053.00	
CH NO	DATE	AMOUNT		
	21602530.03.2017	175282.00		
	21602630.03.2017	1324.00		
	21602730.03.2017	76914.00		
	21602830.03.2017	16800.00		
	TOTAL	270320.00	270320.00	
ADD PREVIOUS YEAR DISCREPANCY			80450.00	
SO TOTAL DIFFERENCE RECONCILED			340717.00	

C.	NSS-REGULAR	UCO,NUAPADHI	12910100004933	63040.00
	CB AS PER PASS BOOK IN BANK BALANCE			1432933.00
	CB AS PER CASH BOOK IN BANK ACCOUNT			1369893.00
	DIFFERENCE			63040.00
DEDUCT	CN NO	DATE	AMOUNT	
	534333	15.03.2016	2400.00	
	217206	15.02.2017	2400.00	
	217207	15.02.2017	2400.00	
	217222	15.02.2017	1000.00	
	217225	15.02.2017	2400.00	
	217226	15.02.2017	2400.00	
	223400	30.03.2017	2400.00	
	223401	30.3.2017	2400.00	
	223402	30.3.2017	2400.00	
	223403	30.3.2017	2400.00	
	223404	30.3.2017	2400.00	
	223405	30.3.2017	2400.00	
	223406	30.3.2017	2400.00	
	223407	30.3.2017	2400.00	
	223408	30.3.2017	2690.00	
	223409	31.03.2017	10000.00	
	223410	31.03.2017	7500.00	
	223411	31.03.2017	6000.00	
	223412	31.03.2017	4650.00	
	TOTAL		63040.00	
	SO TOTAL DIFFERENCE RECONCILED			

NSS-R-CENTRAL	UCO,NUAPADHI	24150110033 746
CB AS PER PASS BOOK IN BANK BALANCE		982000.00

CB AS PER CASH BOOK IN BANK ACCOUNT		586400.00
DIFFERENCE		395600.00
DEDUCT CH ISSUED DURING 2016-17 BUT NOT ENCASHED TILL 2016-17		
CN NO	DATE	AMOUNT
224301	30.03.2017	17200.00
224302	30.03.2017	17200.00
224304	30.03.2017	25800.00
224305	30.03.2017	8600.00
224306	30.03.2017	25800.00
224307	30.03.2017	17200.00
224308	30.03.2017	25800.00
224309	30.03.2017	17200.00
224310	30.03.2017	25800.00
224311	30.03.2017	8600.00
224312	30.03.2017	17200.00
224313	30.03.2017	8600.00
224314	30.03.2017	17200.00
224315	30.03.2017	8600.00
224316	30.03.2017	25800.00
224318	30.03.2017	25800.00
224319	30.03.2017	17200.00
224320	30.03.2017	17200.00
224321	30.03.2017	17200.00
224322	30.03.2017	17200.00
224323	30.03.2017	17200.00
224324	30.03.2017	17200.00
TOTAL		395600.00
SO TOTAL DIFFERENCE RECONCILED		

Parking of University funds in Saving account instead of Flexi Account (OSP- 08)

As per letter no. 35425/F, dtd-12.10.2012, it is instructed to maintain all the funds flows through central and state sponsored schemes in Flexi Accounts instead of saving accounts. During the course of Audit it is noticed that all the funds under different schemes of the university except RUSA fund and Provident fund has been kept in saving bank Account. The reason of non-maintenance of Flexi Account may be clarified to audit.

In response to objection memo the Local Authority replied that at present Gen.I, Gen. II, Pension fund, Examination fund , P.F. and RUSA are being maintained under Flexi account. The funds of other account are being kept in Fixed deposit scheme at a regular intervals. However, effective steps may be taken for parking of funds in Flexi account for accrual of higher rate of interest and compliance reported to Audit

PARA: 6 **STOCK POSITION**

F.M. University, Vyasabihar - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Donation books	4199	820	0	5019.00	5019	S.R.P-105,VOL-II
2	P.G.R-State Govt. books	18426	2231	0	20657.00	20657	S.R.P-27,VOL-V
3	U.G.C Books	11670	0	0	11670.00	11670	S.R.P-67,VOL-III
4	Journal	218	0	0	218.00	218	vol-ii

Comments

Production of stock registers.

PARA: 7 INVESTMENT

F.M. University, Vyasabihar - 2016-2017

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	380680283.00	0.00	380680283.00	77231799.00	31-03-2017	457912082.00	31-03-2017	457912082.00	0.00	
2	01-04-2016	0.00	0.00	0.00	91868828.00	31-03-2017	91868828.00	31-03-2017	91868828.00	0.00	
	GRAND TOTAL	380680283.00	0.00	380680283.00	169100627.00		549780910.00		549780910.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

The unspent balance of University is being invested in shape of Term Deposit Receipt, which is considered to be one of the safest methods of investment by which it gets a lot of money as interest.

The details of position of FDR as on 31.03.2017 is furnished below.

BANK NAME	FDR NO	AMOUNT INVESTMENT	DATE OF INVESTMENT	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	NAME OF THE CASH BOOK
UCO,Nuapadhi	24150310005972	11872537.00	14.05.2016	7.00%	14.05.2017	12725686.00	SFC
UCO,Nuapadhi	24150310005989	11872537.00	14.05.2016	7.00%	14.05.2017	12725686.00	SFC
UCO,Nuapadhi	24150310010570	5398908.00	2.01.2017	7.00%	2.01.2018	5786868.00	SFC
UCO,Nuapadhi	24150310010563	5398908.00	2.01.2017	7.00%	2.01.2018	5786868.00	SFC
	TOTAL	34542890.00				37025108.00	
UCO,Nuapadhi	24150310011812	100000.00	24.05.2016	7.50%	24.05.2017	107714.00	ENDOWMENT FUND
UCO,Nuapadhi	24150310012406	100000.00	3.08.2016	7.50%	3.08.2017	107714.00	ENDOWMENT FUND
UCO,Nuapadhi	24150310007440	472116.00	19.11.2016	7.00%	19.11.2017	506042	ENDOWMENT FUND
UCO,Ganeswar pur	12910310006825	100000.00	29.10.2008	INTEREST CREDITED TO	29.10.2018	INTEREST CREDITED TO	ENDOWMENT FUND
UCO,Ganeswar pur	12910310006818	50000.00	29.10.2008	UCO,GANESWAR PUR A/C	29.10.2018	UCO,GANESWARPUR A/C	ENDOWMENT FUND
UCO,Ganeswar pur	12910310006795	50000.00	29.10.2008	NO.12910100006600	29.10.2018	NO.12910100006600	ENDOWMENT FUND
UCO,Ganeswar pur	12910310006870	50000.00	29.10.2008		29.10.2018		ENDOWMENT FUND
UCO,Ganeswar pur	12910310006863	50000.00	29.10.2008		29.10.2018		ENDOWMENT FUND
UCO,Ganeswar pur	12910310006801	50000.00	29.10.2008		29.10.2018		ENDOWMENT FUND
UCO,Ganeswar pur	12910310006832	50000.00	29.10.2008		29.10.2018		ENDOWMENT FUND
UCO,Ganeswar pur	1291031000685	50000.00	29.10.2008		29.10.2018		ENDOWMENT FUND

pur	6						FUND
UCO,Ganeswar pur	1291031000684	50000.00	29.10.2008		29.10.2018		ENDOWMENT FUND
UCO,Ganeswar pur	1291031000543	50000.00	29.08.2008		29.08.2018		ENDOWMENT FUND
UCO,Ganeswar pur	1291031000541	50000.00	29.10.2008		29.08.2018		ENDOWMENT FUND
UCO,Ganeswar pur	1291031000542	50000.00	29.10.2008		29.08.2018		ENDOWMENT FUND
UCO,Ganeswar pur	1291031000989	50000.00	27.04.2009		27.04.2019		ENDOWMENT FUND
UCO,Nuapadhi	2415031001019	800000	26.11.2015	7.75%	26.11.2017	932743	ENDOWMENT FUND
	TOTAL	2172116.00				1654213.00	
UCO,Nuapadhi	2415031001241	5000000.00	3.08.2016	7.50%	3.08.2017	5385679.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001242	5000000.00	4.08.2016	7.50%	4.08.2017	5385679.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001244	5000000.00	5.08.2016	7.50%	5.08.2017	5385679.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001247	5000000.00	6.08.2016	7.50%	6.08.2017	5385679.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001248	5000000.00	8.08.2016	7.50%	8.08.2017	5385679.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001249	5000000.00	9.08.2016	7.50%	9.08.2017	5385679.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001250	5000000.00	10.08.2016	7.50%	10.08.2017	5385679.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001362	5000000.00	10.01.2017	7.00%	10.01.2018	5359295.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001364	5000000.00	11.01.2017	7.00%	11.01.2018	5359295.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001365	5000000.00	12.01.2017	7.00%	12.01.2018	5359295.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001371	5000000.00	16.01.2017	7.00%	16.01.2018	5359295.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001373	5000000.00	17.01.2017	7.00%	17.01.2018	5359295.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001374	7500000.00	18.01.2017	7.00%	18.07.2018	8038943.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001375	7500000.00	19.01.2017	7.00%	19.01.2018	8038943.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001376	7500000.00	20.01.2017	7.00%	20.01.2018	8038943.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001377	8500000.00	21.01.2017	7.00%	21.01.2018	9110802.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001398	6000000.00	8.03.2017	7.00%	8.03.2018	6431154.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001400	6000000.00	8.03.2017	7.00%	8.03.2018	6431154.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001401	6000000.00	9.03.2017	7.00%	9.03.2018	6431154.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001402	7000000.00	10.03.2017	7.00%	10.03.2018	7503013.00	FOUNDATION FUND
UCO,Nuapadhi	2415031000553	10000000.00	2.04.2014	9.00%	2.04.2017	13060500.00	FOUNDATION FUND
UCO,Nuapadhi	2415031000604	11872537.00	23.05.2016	7.00%	23.05.2017	11872537.00	FOUNDATION FUND
UCO,Nuapadhi	2415031009222	5428096.00	22.08.2016	7.50%	22.08.2017	5846797.00	FOUNDATION FUND
UCO,Nuapadhi	2415031000925	2710062.00	27.08.2016	7.50%	27.08.2017	2919105.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001108	5390968.00	18.02.2017	7.00%	18.02.2018	5778358.00	FOUNDATION FUND
UCO,Nuapadhi	2415031001109	2048568.00	18.02.2017	7.00%	18.02.2018	2195776.00	FOUNDATION FUND

UCO,Nuapadhi	12910310008003	124422.00	23.12.2008	9.00%	23.12.2018	302991.00	FOUNDATION FUND
	TOTAL	153574653.00				166496398.00	
UCO,Nuapadhi	12910310008157	384484.00	30.12.2016	7.00%	30.12.2017	412113	NSS-(REGULAR)
	TOTAL	384484.00				412113.00	
UCO,Nuapadhi	24150310000953	523955.00	26.05.2015	9.10%	26.05.2018	674340.00	SPORTS
	TOTAL	523955.00				674340.00	
UCO,Nuapadhi	24150310005927	11872537.00	14.05.2016	8.35%	14.05.2017	12725686	EXAM.FUND
UCO,Nuapadhi	24150310005934	11872537.00	14.05.2016	8.35%	14.05.2017	12725686	EXAM.FUND
UCO,Nuapadhi	2415031005941	11872537.00	14.05.2016	8.35%	14.05.2017	12725686	EXAM.FUND
UCO,Nuapadhi	24150310005958	11872537.00	14.05.2016	8.35%	14.05.2017	12725686	EXAM.FUND
UCO,Nuapadhi	24150310005965	11872537.00	14.05.2016	8.35%	14.05.2017	12725686	EXAM.FUND
UCO,Nuapadhi	2415031000946	13118095.00	26.05.2015	8%	26.05.2018	16636916	EXAM.FUND
UCO,Ganeswarapur	12910310029930	24360011.00	20.09.2015	7.60%	20.09.2017	28318546	EXAM.FUND
	TOTAL	96840791.00				108583892	
UCO,Nuapadhi	24150310005903	11872537	13.05.2016	7%	13.05.2017	12725686	PGR
UCO,Nuapadhi	24150310005910	11872537	13.05.2016	7%	13.05.2017	12725686	PGR
UCO,Nuapadhi	24150310010525	5398908	2.01.2017	7%	2.01.2018	5786868	PGR
UCO,Nuapadhi	24150310010532	5398908	2.01.2017	7%	2.01.2018	5786868	PGR
UCO,Nuapadhi	24150310010549	5398908	2.01.2017	7%	2.01.2018	5786868	PGR
UCO,Nuapadhi	24150310010556	5398908	2.01.2017	7%	2.01.2018	5786868	PGR
	TOTAL	45340706				48598844	
UCO,Nuapadhi	24150310005897	12157892.00	13.11.2016	7%	13.05.2017	12157892.00	DDCE
UCO,Nuapadhi	24150310005880	11872537.00	13.05.2016	7%	13.05.2017	12725686.00	DDCE
UCO,Nuapadhi	24150310005873	11872537.00	13.05.2016	7%	13.05.2017	12725686.00	DDCE
UCO,Nuapadhi	24150310005842	11872537.00	13.05.2016	7%	13.05.2017	12725686.00	DDCE
UCO,Nuapadhi	24150310005866	11872537.00	13.05.2016	7%	13.05.2017	12725686.00	DDCE
UCO,Nuapadhi	241503100005859	11872537.00	13.05.2016	7%	13.05.2017	12725686.00	DDCE
	TOTAL	71520577.00				75786322.00	
UCO,Nuapadhi	24150310011034	5231180.00	17.11.2016	7.00%	17.11.2017	5612600	GENERAL FUND-II
UCO,Nuapadhi	24150310011041	5231180.00	17.11.2016	7.00%	17.11.2017	5612600	GENERAL FUND-II
UCO,Nuapadhi	24150310011058	5231180.00	17.11.2016	7.00%	17.11.2017	5612600	GENERAL FUND-II
	TOTAL	15693540.00				16837800	
IOB, BALASORE	83204501400009	76299	04.01.17	6.25%	04.01.2020	91901	PROVIDENT FUND
IOB, BALASORE	83204501501107	154096	17.12.15	7.50%	17.11.2017	177695	PROVIDENT FUND
IOB,	8320450150110	72172	17.12.15	7.50%	17.11.2017	83225	PROVIDENT

BALASORE	8						FUND
IOB, BALASORE	8320450150111	11263050	30.12.16	NOT PRODUCED			PROVIDENT FUND
IOB, BALASORE	8320450160001	49040	02.01.16	7.50%	02.12.2017	56551	PROVIDENT FUND
	TOTAL	11614657.00				317471.00	
UCO, Nuapadhi	2415031000621	316241.00	6.06.2016	7.50%	6.06.2017	320491	GIS
UCO, Nuapadhi	2415031000622	929751.00	6.06.2016	7.50%	6.06.2017	942245	GIS
UCO, Nuapadhi	2415031001145	215061.00	19.04.2016	7.70%	19.04.2017	215850	GIS
	TOTAL	1461053.00				1478586	
SBI, BALASORE	30623337489	11529418.00	14.03.2017	9.00%	18.04.2017	11260483	DEVELOPMENT FUND-I
UCO, Nuapadhi	1291031002001	6926.00	15.12.2016	6.90%	15.12.2018	7942.00	DEVELOPMENT FUND-I
UCO, Nuapadhi	1291031002000	5139264.00	16.07.2016	7.50%	16.07.2017	5535686.00	DEVELOPMENT FUND-I
UCO, Nuapadhi	1245031000599	7567052.00	14.05.2016	7.50%	14.05.2017	8150743.00	DEVELOPMENT FUND-I
	TOTAL	24242660.00				24954854.00	
	ALL TOTAL	457912082.00				482819941.00	

The details of position of F.F.D as on 31.03.2017 is furnished below.

FFD NO	AMOUNT	DATE	WITHDRAWAL	WD DATE	FFD AMOUNT	CASH BOOK
24150310013199	33,15,000.00	31.10.16	65,205.00	30.11.16	32,49,795.00	PROVIDENT FUND
24150310013359	5,93,000.00	30.11.16			5,93,000.00	PROVIDENT FUND
24150310013557	53,87,000.00	02.01.17	6,49,520.00	31.01.17	47,37,480.00	PROVIDENT FUND
24150310013908	77,22,000.00	28.02.17			77,22,000.00	PROVIDENT FUND
24150310014110	85,60,000.00	31.03.17			85,60,000.00	PROVIDENT FUND
TOTAL	2,55,77,000.00		7,14,725.00		2,48,62,275.00	PROVIDENT FUND
24150310013939	10000000.00	28.02.2017	60063000.00		39937000.00	RUSA
24015031001380	1810000.00	30.01.2017			1810000.00	RUSA
TOTAL	101810000.00		60063000.00		41747000.00	
24150310013953	21919553.00	1.03.2017			21919553	GENERAL FUND-I
24150310013960	18340000	1.03.2017	15000000.00	23.03.2017/30.03.2017	3340000	GENERAL FUND-II
G.TOTAL	167646553.00		75777725.00		91868828.00	

PARA: 8 ADVANCE

F.M. University, Vyasabihar - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	SFC	3359544.00	41000.00	3400544.00	970320.07	31-03-2017	2430224.007	31-03-2017	2430224.00	0.00	
2	01-04-2016	PGR	1942332.00	379400.00	2321732.00	1099840.007	31-03-2017	1221892.007	31-03-2017	1161892.00	60000.00	Difference dealt in previous A.R
3	01-04-2016	DDCE	146968.00	45000.00	191968.00	63000.007	31-03-2017	128968.007	31-03-2017	128968.00	0.00	
4	01-04-2016	SPORTS	2497893.00	445000.00	2942893.00	1097000.007	31-03-2017	1845893.007	31-03-2017	1830893.00	15000.00	Difference dealt in previous A.R
5	01-04-2016	G.FUND-I I/U.G.C	1077000.00	1793200.00	2870200.00	762000.007	31-03-2017	2108200.007	31-03-2017	2108200.00	0.00	
6	01-04-2016	EXAM	30608356.00	20405522.00	51013878.00	22257685.007	31-03-2017	28756193.007	31-03-2017	28514245.00	241948.00	Difference dealt in previous A.R
7	01-04-2016	DEVELOPMENT FUND-II	1163880.00	3492645.00	4656525.00	3450525.007	31-03-2017	1206000.007	31-03-2017	1206000.00	0.00	
8	01-04-2016	GENERAL FUND-I	7085000.00	0.00	7085000.00	0.00	31-03-2017	7085000.007	31-03-2017	7085000.00	0.00	
GRAND TOTAL			47880973.00	26601767.00	74482740.00	29700370.00		44782370.00		44465422.00	316948.00	

Comments :

PARA 8.1:- ADVANCE PAID DURING 2016-17 BUT NOT ADJUSTED TILL 31.03.2017 (NOT SURCHARGEABLE)

A total sum of RS. 26601767.00 was paid during the year 2016-17, only a sum of RS. **18441475.00** .00 was not adjusted till the end of the year i.e. 31.03.2017. The details of RS. **18441475.00** have been furnished below. The local authority is requested to adjust the same and compliance reported to audit, till its adjustment a total sum of RS. **18441475.00** is held under objection

SL.NO	VR NO	DATE	AMOUNT	TO WHOM	PURPOSE	NAME OF THE CASH BOOK
1		26.08.2016	3000	HOD,B.M	CONTIGENCY	SFC
2		26.08.2016	3000	HOD,BS&BT	CONTIGENCY	SFC
3	25	17.02.2017	5000	PROF.P.K.MISHRA,HOD	CONTIGENCY	SFC
4		TOTAL	11000			
5		43.05.2016	20000	PROF.GITANJALI DAS,DIRECTOR LIBRARY	IMPREST MONEY	PGR
6		1001.07.2016	20000	DR. RANINDRA KUMAR NAYAK, HOD ENV. SC	IMPREST MONEY	PGR
7		1312.07.16	6300	PROF.GITANJALI DAS, HOD SOCIAL SCIENCE	IMPREST MONEY	PGR
8		1608.08.2016	3000	PROF. B. DAS, HOD B.M.	CONTIGENCY EXPENCES EXAM	PGR
9		1608.08.2016	3000	DR. B. MITTRA, HOD BS & BT	CONTIGENCY EXPENCES EXAM	PGR
10		2404.11.2016	15000	PROF. SANTOSH KU.	IMPREST MONEY	PGR

11	28	17.11.2016	15000	TRIPATHY, HOD LANG. LITT, DR. N.R. ROUT, HOD, POP. ST.	IMPREST MONEY	PGR
12	30	22.11.16	20000	PROF. B. DAS, HOD B.M.	IMPREST MONEY	PGR
13	33	15.12.16	20000	PROF. S. PATTNAIK, CHAIRMAN PGC	IMPREST MONEY	PGR
14	39	29.12.16	20000	DR. S.K. AGARWALLA, HOD APAB	IMPREST MONEY	PGR
15	43	24.01.2017	60000	DR. P.M. NAYAK, V.P. SPORTS COMMITTEE	CONDUCT OF ANNUAL SPORTS	PGR
16	48	15.02.2017	100000	DR. MINATI MISHRA, V.P. CULTURAL COMMITTEE	ANNUAL CULTURAL MEET	PGR
17		TOTAL	302300			PGR
18	9	16.12.2016	265000	DR. BHASKAR BEHERA, DEPTT. BS/BT	CONDUCT OF UNTER COLLEGE SPORTS	SPORTS CASH BOOK
19	11	6.01.2017	180000	DR. BHASKAR BEHERA, DEPTT. BS/BT	77TH ALL INDIA INTER UNIVERSITY ATHELETIC(MEN/WOME N)	SPORTS CASH BOOK
20		TOTAL	445000			
21	70	9.02.2017	10000	PROF. B. DAS, DIRECTOR, DDCE	OFFICE CONTIGENCY	DDCE CASH BOOK
22		TOTAL	10000			DDCE CASH BOOK
23	VR NO	DATE	AMOUNT	TO WHOM	PURPOSE	CASH BOOK
24	72	26.05.2016	25000	SRI DEEPAK KUMAR MISHRA, P.A TO V.C	IMPREST MONEY	DEV-II
25	80	31.05.2016	20000	SRI MANORANJAN NAIK, COF	IMPREST MONEY	DEV-II
26	110	24.06.2016	3000	SRI MAHESWAR PRADHAN, J. ASST.	SIFTING OF P.G.C OFFICE	DEV-II
27	140	16.07.2016	20000	DR. ARTABANDHU JENA, LECTURER IN MBA	REFRESHMENT OF NAAC	DEV-II
28	140	16.07.2016	145000	DR. ASHNTA RANJAN ROUTRAY, CO-ORDINATOR NAAC	TRANS. OF NAAC	DEV-II
29	284	27.10.2016	6000	DR. P.K. MISHRA, HOD, EDUCATION	STATE LEVEL DEBATE COMPETITION	DEV-II
30	323	26.11.2016	48000	GANGADHAR DASH, SO	SENATE MEETING	DEV-II
31	367	29.12.2016	150000	SATYARANJAN PANDA, JR. ASST.	CLEANING OF CAMPUS	DEV-II
32	370	29.12.2016	10000	GANGADHAR DASH, SO	SELECTION OF PEON	DEV-II
33	391	10.01.2017	10000	SANTOSH KUMAR TRIPATHY, PROFESSOR	F.M. JAYANTI	DEV-II
34	437	13.02.2017	9000	SMT. UTTAMA KUMAR SAHOO, J. ACUM--DEO	IMPREST MONEY	DEV-II
35	458	18.02.2017	5000	DEEPAK KUMAR MISHRA, PA TO VC	REPAIR OF UNIVERSITY VEHICLE	DEV-II
36	469	01.03.2017	5000	DEEPAK KUMAR MISHRA, PA TO VC	REPAIR OF GENERATOR	DEV-II
37	483	08.03.2017	100000	PROF. LAXMINARAYAN DAS	HOSPITALITY OF EXPERTS FROM DIFFERENT FACULTIES	DEV-II
38	492	17.03.2017	50000	PROF. LAXMINARAYAN DAS	CONDUCTING OF CAS INTERVIEW	DEV-II
39	493	18.03.2017	10000	SMT. CHAITALI DEY, JR. ASST.	SYNDICATE MEETING	DEV-II
40		TOTAL	616000			
41	VR NO	Voucher No. /	Amount	To whom Paid	Purpose	Remark

		Date				
42	2	06.04.16	140000	Dr. Minati Mishra	BBA/BCA Exam	Exam Fund
43	4	07.04.16	164500	12 Colleges	+3 Exam	Exam Fund
44	8	28.04.2016	60000	Dr. S.C.Pradhan	+3 Final University Exam	Exam Fund
45	9	28.04.2016	135000	Dr. S.K.Agarwalla	Coding, Valuation Zone 2015	Exam Fund
46	9	28.04.2016	108000	Dr.B.N.Nayak	coding, valuation zone 2015	Exam Fund
47	10	28.04.2016	3060	Dr.Manaswini Pradhan	M.Phil 1 st Sem Valuation	Exam Fund
48	10	10/28.04.2016	11375	Dr. Minati Mishra	M.Tech Valuation	Exam Fund
49	10	10/28.04.2016	11585	Dr. Minati Mishra	M.Tech Valuation	Exam Fund
50	10	10/28.04.2016	4560	Dr.S.N.Dehuri	M.Sc. (IT)Valuation	Exam Fund
51	10	10/28.04.2016	3040	Dr. N.R.Rout	Valuation Zone 1 st Sem M.Phil	Exam Fund
52	10	10/28.04.2016	17740	Dr. N.R.Rout	P.G.Pop-Studies	Exam Fund
53	10	10/28.04.2016	24948	Dr.S.K.Padhi	P.G Social Science	Exam Fund
54	10	10/28.04.2016	15618	Dr. Sanjib Ku. Majhi	Valuation work M.A /M.Phil	Exam Fund
55	10	10/28.04.2016	5250	Dr.P.M.Nayak	M.Phil (Hist) Valuation 2016	Exam Fund
56	10	10/28.04.2016	7500	Dr.S.K.Dey,	M.Sc (Env-Sci)	Exam Fund
57	10	10/28.04.2016	9000	Dr.Mihir Tanaya Das	M.Sc (Chemistry) 1 st Sem	Exam Fund
58	10	10/28.04.2016	2300	Dr.Mihir Tanaya Das	Env Sci 1 st Sem Valuation	Exam Fund
59	10	10/28.04.2016	25700	Dr. M.C.Adhikary	Valuation APAB	Exam Fund
60	10	10/28.04.2016	10800	Dr.B.P.Das	Valuation Bio-Sci & Bio-Tech	Exam Fund
61	11	3.05.2016	275000	DR.S.N.DEHURY,ZONAL SUPERVISER	(+3)VALUATION	Exam Fund
62	16	24.05.2016	2200000	DR.PRAKASH CHANDRA MISHRA,ZONE.SUPERVISER	(+3) SUE EXAM.2016	Exam Fund
63	20	26.05.2016	16000	PROF.D.P.MISHRA,HOD,M.B.A	MBA VALUATION	Exam Fund
64	20	20.05.2016	5250	DR.PADMALITA ROUSTRARY,C.C	PMIR PROGRAMME	Exam Fund
65	20	20.05.2016	4000	DR.ARTABANDHU JENA,CO-ORDINATOR MPHIL	VALUATION	Exam Fund
66	37	26.07.2016	140000	DR.ARTABANDHU	DISTANCE MODE EXAM.	Exam Fund

				JENA,CO-ORDINATOR MPHIL		
67	48	8.08.2016	120000	MANOJ KUMAR ACHARYA,DEPUTY.SUPERT ED.	ANNUAL DDCE EXAMINATION	Exam Fund
68	49	10.08.2016	100000	SR.BEBABRATA ASH,COE	T.A/D.A FOR BOARD OF STUDY MEMBERS	Exam Fund
69	50	11.08.2016	2750000	DR.MUNESH CHANDRA ADHIKARY,ZONE.SUPERVIS ER	(+3)VALUATION	Exam Fund
70	52	17.08.2016	75000	DR.S.K.AGRAWALL,ZONE SUPERVISER	LLB VALUATION	Exam Fund
71	56	20.09.2016	300000	DR.MUNESH CHANDRA ADHIKARY,ZONE.SUPERVIS ER	(+3) UNIVERSITY EXAM.	Exam Fund
72	57	23.09.2016	100000	DR.NIHAR RANJAN ROUT.ZONE SUPERVISER	LLB VALUATION	Exam Fund
73	64	3.10.2016	100000	DR.MUNESH CHANDRA ADHIKARY,ZONE.SUPERVIS ER	(+3) UNIVERSITY EXAM.	Exam Fund
74	73	4.11.2016	100000	DR.ASHNTA RANJAN ROUTRAY,ZONE SUPERVISER	LLB CODING	Exam Fund
75	76	9.11.2016	195000	DR.S.K.AGRAWALL,ZONE SUPERVISER	DISTANCE VALUATION ZONE	Exam Fund
76	76	9.11.2016	225000	DR.ASHNTA RANJAN ROUTRAY,ZONE SUPERVISER	DISTANCE VALUATION	Exam Fund
77	77	22.11.2016	25000	DR.ASHNTA RANJAN ROUTRAY,ZONE SUPERVISER	DISTANCE VALUATION	Exam Fund
78	78	2.12.2016	125000	DR.NIHAR RANJAN ROUT.ZONE SUPERVISER	LLB VALUATION	Exam Fund
79	82	14.12.2016	13000	U.N.COLLEGE,SORO	(+3) 1ST SEMISTER EXAM.2016	Exam Fund
80	82	14.12.2016	9000	KKS WOMENS COLLEGE	(+3) 1ST SEMISTER EXAM.2017	Exam Fund
81	82	14.12.2016	9000	DK COLLEGE	(+3) 1ST SEMISTER EXAM.2018	Exam Fund
82	82	14.12.2016	9000	SR COLLEGE	(+3) 1ST SEMISTER EXAM.2019	Exam Fund
83	82	14.12.2016	11000	RIHS BHOGRAI	(+3) 1ST SEMISTER EXAM.2020	Exam Fund
84	82	14.12.2016	11000	NILAGIRI COLLEGE	(+3) 1ST SEMISTER EXAM.2021	Exam Fund
85	82	14.12.2016	11000	JN COLLEGE	(+3) 1ST SEMISTER EXAM.2022	Exam Fund
86	82	14.12.2016	11000	AB COLLEGE	(+3) 1ST SEMISTER EXAM.2023	Exam Fund
87	82	14.12.2016	13000	BNMA COLLEGE	(+3) 1ST SEMISTER EXAM.2024	Exam Fund
88	82	14.12.2016	11000	CHARMPA COLLEGE	(+3) 1ST SEMISTER EXAM.2025	Exam Fund
89	82	14.12.2016	9000	AGARPADA COLLEGE	(+3) 1ST SEMISTER EXAM.2026	Exam Fund
90	82	14.12.2016	9000	DHAMNAGAR COLLEG	(+3) 1ST SEMISTER EXAM.2027	Exam Fund
91	82	14.12.2016	9000	CHANDBALI COLLEG	(+3) 1ST SEMISTER EXAM.2028	Exam Fund
92	83	14.12.2016	12320	DR.S.N.DEHURY,HOD,	VALUATION OF ODD SEMISTER	Exam Fund
93	83	14.12.2016	14200	DR.RANEDRA NAYAK,HOD,EVS.	VALUATION OF ODD SEMISTER	Exam Fund
94	83	14.12.2016	10900	DR.MIHAR TANAYA DAS,HOD,EVS	VALUATION OF ODD SEMISTER	Exam Fund
95	83	14.12.2016	12220	DR.NIHAR RANJAN ROUT,HOD,POPULATION STUDIES	VALUATION OF ODD SEMISTER	Exam Fund

96	83	14.12.2016	11000	DR.P.K.MISHRA,HOD,EDUCATION	VALUATION OF ODD SEMESTER	Exam Fund
97	83	14.12.2016	20480	SR.S.K.AGRAWALLA,HOD,APAB	VALUATION OF ODD SEMESTER	Exam Fund
98	83	14.12.2016	15000	DR.BHABOTOSH MITRA,HOD.BIO SCIENCE AND BIO-TECHNOLOGY	VALUATION OF ODD SEMESTER	Exam Fund
99	83	14.12.2016	30950	DR.SANTOSH KUMAR TRIPATHY.HOD.LANGUAGE AND LITERATURE	VALUATION OF ODD SEMESTER	Exam Fund
100	85	20.12.2016	50000	DR.SANTOSH KUMAR TRIPATHY,ZONE SUPERVISER	BED VALUATION	Exam Fund
101	95	9.01.2017	350000	DR.DEBABRATA ASH,COE	CONDUCT OF DIFFERENT EXAMINATION	Exam Fund
102	102	25.01.2017	1500000	SRI P.K.SETH,SO	CONDUCT OF (+3)1ST SEMESTER EXAM.	Exam Fund
103	102	25.01.2017	1000000	SRI GANDADHAR DAS,SO	CONDUCT OF (+3)1ST SEMESTER EXAM.	Exam Fund
104	104	9.02.2017	400000	SRI P.K.SETH,SO	CONDUCT OF (+3)1ST SEMESTER EXAM.	Exam Fund
105	108	23.02.2017	13000	U.N.COLLEGE,SORO	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
106	108	23.02.2017	13000	KHAIRA COLLEGE	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
107	108	23.02.2017	11000	SC COLLEGE	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
108	108	23.02.2017	11000	L.N COLLEGE	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
109	108	23.02.2017	13000	RIHS BHOGRAI	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
110	108	23.02.2017	11000	NILAMANI COLLEGE	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
111	108	23.02.2017	11000	CHARMPA COLLEGE	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
112	108	23.02.2017	11000	AGARPADA COLLEGE	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
113	108	23.02.2017	9000	DHAMNAGAR COLLEG	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
114	108	23.02.2017	9000	CHANDBALI COLLEG	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
115	108	23.02.2017	11000	BNMA COLLEGE	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
116	108	23.02.2017	11000	NILAGIRI COLLEGE	(+3) FINAL UNIVERSITY EXAM.	Exam Fund
117	109	27.02.2017	5600	DR.BHOBOTOSH MITA,HOD,BIO SCIENCE	PAPER SETTING	Exam Fund
118	109	27.02.2017	3500	DR.RANEDRA NAYAK,HOD,EVS.	PAPER SETTING	Exam Fund
119	109	27.02.2017	6500	DR.SK TRIPATHY,HOD	PAPER SETTING	Exam Fund
120	109	27.02.2017	5100	DR.ARTABANDHU JENA,CO-ORDINATOR MPHIL	PAPER SETTING	Exam Fund
121	109	27.02.2017	3600	DR.NIHAR RANJAN ROUT,HOD,POPULATION STUDIES	PAPER SETTING	Exam Fund
122	109	27.02.2017	5700	Dr.Manaswini Pradhan,HOD,	PAPER SETTING	Exam Fund
123	109	27.02.2017	8030	DR.SANTOSH KUMAR AGRAWALLA,HOD,	PAPER SETTING	Exam Fund
124	109	27.02.2017	48000	PROF.BHAGBAN DA,HOD	PAPER SETTING	Exam Fund
125	110	7.03.2017	3370	PROF.SANTOSH KUMAR TRIPATHY,HOD,	EVALUATION OF ANSWER SCRIPT	Exam Fund
126	112	8.03.2017	13000	SR COLLEGE	(+3)SUE 2017	Exam Fund
127	112	8.03.2017	13000	DK COLLEGE	(+3)SUE 2018	Exam Fund

128	1128.03.2017	13000	SIDHESWAR COLLEGE	(+3)SUE 2019	Exam Fund	
129	1128.03.2017	13000	JN COLLEGE	(+3)SUE 2020	Exam Fund	
130	1128.03.2017	13000	BELABHUMI COLLEGE	(+3)SUE 2021	Exam Fund	
131	1128.03.2017	13000	SARASWATA MAHAVIDYALAYA	(+3)SUE 2022	Exam Fund	
132	1128.03.2017	13000	SIMULIA COLLEGE	(+3)SUE 2023	Exam Fund	
133	1128.03.2017	15000	AB COLLEGE	(+3)SUE 2024	Exam Fund	
134	1128.03.2017	13000	HKMAHATAB COLLEGE	(+3)SUE 2025	Exam Fund	
135	1128.03.2017	13000	NAAMI COLLEGE	(+3)SUE 2026	Exam Fund	
136	1128.03.2017	13000	CHANDALI COLLEGE	(+3)SUE 2027	Exam Fund	
137	1128.03.2017	13000	BHADRAK WOMENS COLLEGE	(+3)SUE 2028	Exam Fund	
138	1138.03.2017	306583	DR.DEBABRATA ASH,COE	PRINTING AND SUPPLYING QUESTION PAPER	Exam Fund	
139	11617.03.2017	1300000	DK COLLEGE	(+3) FUE VALUATION	Exam Fund	
140	11617.03.2017	1300000	BNMA COLLEGE	(+3) FUE VALUATION	Exam Fund	
141	11717.03.2017	818696	DR.DEBABRATA ASH,COE	COMPUTER FIRM	Exam Fund	
142	11817.03.2017	65000	DR.ARTABANDHU JENA,CO-ORDINATOR MPHIL	QUESTION SETTING	Exam Fund	
143	12330.03.2017	100000	DR.SANTOSH KUMAR AGRAWALLA,HOD,	LLB VALUATION	Exam Fund	
144	12430.03.2017	120000	DR.DEBABRATA ASH,COE	QUESTION SETTING	Exam Fund	
145	12530.03.2017	100000	DR.MANOJ KUMAR ACHARYA,DEPUTY. CENTER SUPTDE.	CENTER EXPENSES	Exam Fund	
146		TOTAL	15668975			
147	VR NO	DATE	AMOUNT	TO WHOM	PURPOSE	
148	13	23.11.2016	150000.00	DR.S.K.AGWALLA,HOD,APAB	NATIONAL CONFERENCE	UGC/GEN.FUND-II
149	27	4.02.2017	150000.00	PROF. BHAGBAN DAS	CONFERENCE	UGC/GEN.FUND-II
150	34	4.03.2017	98200.00	PROF. GEETANJALI DASH	CONDUCT OF WORK SHOP	UGC/GEN.FUND-II
151	38	17.03.2017	110000.00	PROF. SANTOSH KUMAR TRIPATHY,	SEMINAR	UGC/GEN.FUND-II
152	39-40	21.03.2017	110000.00	PROF. GEETANJALI DASH	SEMINAR	UGC/GEN.FUND-II
153		21.03.2017	110000.00	DR. NIHAR RANJAN ROUT	SEMINAR	UGC/GEN.FUND-II
154		21.03.2017	110000.00	DR. SANTOSH KUMAR AGARWALLA	SEMINAR	UGC/GEN.FUND-II
155		21.03.2017	110000.00	DR. RANINDRA KUMAR NAYAK	SEMINAR	UGC/GEN.FUND-II
156		21.03.2017	110000.00	DR. SATCHIDA NANDA DEHURI	SEMINAR	UGC/GEN.FUND-II
157		21.03.2017	110000.00	PROF. BHAGBAN DAS	SEMINAR	UGC/GEN.FUND-II
158		21.03.2017	110000.00	PROF. PRADIPTA KUMAR MISHRA	SEMINAR	UGC/GEN.FUND-II
159		21.03.2017	110000.00	DR. BHABOTOSH MITTRA	SEMINAR	UGC/GEN.FUND-II
160		TOTAL	1388200.00			
		ALL TOTAL	18441475.00			

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

As per Finance Deptt. G.O. No.2221/F ,Dt.08.03.2002 and subsequent order No.15179/Dt.28.09.2013 of Director of Local Fund Audit, Bhubaneswar any advances outstanding for more than a year will be treated as a loss to the institution and also to the Govt. and suggested for recovery from the persons held responsible for such loss. Therefore the amount of Rs. **8100020.00** is treated as a loss to the University. And also to the Govt. and suggested for recovery from the following persons

SI.No	Name and designation	Advance Paid Vr.No & date	Purpose of Advance paid	Amount Paid(in Rs)	Adjustment Vr. No & date	Amount adjusted	Outstanding Advance as on 31.03.16
1	Principal,D.K.College ,Jaleswar	2/Exam/10.4.15	Valuation zone +3 final University Exam-2015	650000.00		0.00	650000.00
2	Principal,B.N.M.A. college,Paliabindha	2/Exam/10.4.15	Valuation zone +3 final University Exam-2015	650000.00		0.00	650000.00
3	Debabrata Ash,C.O.E.	6/Exam/28.4.15	Examination related expenses	390000.00	54/23.08.2016	390000.00	0.00
4	Principal,K.K.S. Womens college	7/Exam/29.4.15	Centre expenses for +3 SUE-2015	4000.00		0.00	4000.00
5	Principal,Simulia college	8/Exam/5.5.15	Valuation zone +3 Second University(B) Exam-2015	260000.00		0.00	260000.00
6	Principal,U.N.College ,Soro	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	13000.00		0.00	13000.00
7	Principal,K.K.S. Womens college	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	11000.00		0.00	11000.00
8	Principal,D.K.College ,Jaleswar	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	11000.00		0.00	11000.00
9	Principal,L.N.College, Jamsuli	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	9000.00		0.00	9000.00
10	Principal,Gopalpur college	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	9000.00		0.00	9000.00
11	Principal,Nilagiri College	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	9000.00		0.00	9000.00
12	Principal,Khaira college	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	11000.00		0.00	11000.00
13	Principal,Siddheswar college,Amarda road	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	7000.00		0.00	7000.00
14	Principal,R.I.H.S college,Bhograi	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	9000.00		0.00	9000.00

15	Principal,A.B. College,Basudevpur	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	11000.00		0.00	11000.00
16	Principal,B.N.M.A. college,Paliabindha	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	11000.00		0.00	11000.00
17	Principal,Chandabali College. College	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	7000.00		0.00	7000.00
18	Principal,Charampa College	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	11000.00		0.00	11000.00
19	Principal,Agarapada College	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	11000.00		0.00	11000.00
20	Principal,Dhamanagar College	9/Exam/5.5.15	Nodal Centre expenses +3 first U.E.-2015	7000.00		0.00	7000.00
21	Principal,U.N.College ,Soro	11/Exam/19.5.15	+3 S.U.E. Valuation zone-2015	800000.00		0.00	800000.00
22	Principal,A.B. College,Basudevpur	11/Exam/19.5.15	+3 S.U.E. Valuation zone-2015	800000.00		0.00	800000.00
23	Debabrata Ash,C.O.E.	12/Exam/21.5.15	LL.B. 5th semistar Valuation zone-2015	58000.00	42/Exam/18.8.15	58000.00	0.00
24	Principal,D.K.College ,Jaleswar	13/Exam/22.5.15	+3 F.U.E. Valuation zone-2015	382000.00		0.00	382000.00
25	Principal,B.N.M.A. college,Paliabindha	13/Exam/22.5.15	+3 F.U.E. Valuation zone-2015	130000.00		0.00	130000.00
26	Principal,Simulia college	15/Exam/28.5.15	Valuation zone +3 Second University(B) Exam-2015	20000.00		0.00	20000.00
27	Principal,A.B. College,Basudevpur	20/Exam/10.6.15	+3 S.U.E. Valuation zone-2015	350000.00		0.00	350000.00
28	Principal,U.N.College ,Soro	20/Exam/10.6.15	+3 S.U.E. Valuation zone-2015	280000.00		0.00	280000.00
29	Dr. B.P. Dash	23/Exam/10.6.15	LL.B. 6th semistar Valuation zone-2015	58000.00	72/Exam/26.11.15	58000.00	0.00
30	Principal,Nilagiri College	24/Exam/12.6.15	+3 1st.U.E. Valuation zone-2015	1100000.00	77/Exam/4.12.15	1100000.00	0.00
31	Principal,Agarapada College	24/Exam/12.6.15	+3 1st.U.E. Valuation zone-2015	1100000.00		0.00	1100000.00

32	Principal,Agarapada College	26/Exam/9.7.15	+3 1st.U.E. Valuation zone-2015	300000.00		0.00	300000.00
33	Dr.S.C. Pradhan	30/Exam/17.7.15	LL.B. 3rd semistar Valuation zone-2015	75000.00	62/26.09.2016	75000.00	0.00
34	Dr. S.N. Dehury	39/Exam/14.8.15	LL.B. 1st semistar Valuation zone-2015	85000.00	72/Exam/26.11.15	85000.00	0.00
35	Debabrata Ash,C.O.E.	46/Exam/19.8.15	Question setting Distance Exam	35000.00	91/30.12.2016	35000.00	0.00
36	Debabrata Ash,C.O.E.	54/Exam/27.8.15	Shifting of Examination section	11000.00	63/Exam/7.10.15	11000.00	0.00
37	Debabrata Ash,C.O.E.	56/Exam/8.9.15	Question printing	648014.00	62/Exam/7.10.15	648014.00	0.00
38	Dr. Bhagaban Das	59/Exam/24.9.15	Centre advance for Distance exam.	80000.00	14/20.05.2016	80000.00	0.00
39	Prabodh Ku. Pradhan, Centre Supdt.,R.C.M.,BBSR	59/Exam/24.9.15	Centre advance for Distance exam.	80000.00		0.00	80000.00
40	Dr.S.K.Agrawal	60/Exam/1.10.15	B.Ed. Valuation Zone-2015	35000.00	80/9.12.2016	35000.00	0.00
41	Debabrata Ash,C.O.E.	64/Exam/8.10.15	Paper setting for Distance Exam.	16000.00	91/30.12.2016	16000.00	0.00
42	Dr. Bhagaban Das	65/Exam/8.10.15	Distance Valuation Zone-2015	160000.00	67/4.10.2016	160000.00	0.00
43	Debabrata Ash,C.O.E.	68/Exam/14.10.15	Computer firm	912553.00	78/Exam/4.12.15	912553.00	0.00
44	Dr. Bhagaban Das	71/Exam/20.11.15	Distance Valuation Zone-2015	130000.00	67/4.10.2016	130000.00	0.00
45	Dr.S.K.Agrawal	71/Exam/20.11.15	Distance Valuation Zone-2015	130000.00		0.00	130000.00
46	Dr. S.N. Dehury	79/Exam/8.12.15	Question setting of I&CT Exam	7560.00		0.00	7560.00
47	Dr.B.B.Mohapatra	80/Exam/8.12.15	LL.B. 4th semistar Valuation zone-2015	85000.00	62/26.09.2016	85000.00	0.00
48	Dr.Mihir Tanay Das	84/Exam/22.12.15	Question setting of M.Sc.	9500.00	40/28.07.2016	9500.00	0.00

			Chemistry Exam				
49	Dr.S.K.Dey	85/Exam/22.12.15	Question setting of Env.Sc. Exam	10500.00	124/Exam/31.3.16	10500.00	0.00
50	Prof.M.C.Adhikary	86/Exam/22.12.15	Question setting of APAB Exam	13460.00		0.00	13460.00
51	Debabrata Ash,C.O.E.	87/Exam/22.12.15	T.A./D.A to Board members	10000.00	60/23.09.2016	10000.00	0.00
52	Dr.A.R.Routray	90/Exam/9.1.16	LL.B. 2nd semistar Valuation zone-2015	85000.00		0.00	85000.00
53	Debabrata Ash,C.O.E.	96/Exam/16.1.16	T.A./D.A to Board members	6000.00	28/4.07.2016	6000.00	0.00
54	Debabrata Ash,C.O.E.	97/Exam/16.1.16	Question setting	220000.00	91/30.12.2016	220000.00	0.00
55	Dr.N.R.Rout	98/Exam/21.1.16	Remuneration for Question setting	18260.00	46/4.08.2016	18260.00	0.00
56	Debabrata Ash,C.O.E.	99/Exam/4.2.16	Printing of Question paper	19151.00	22/26.05.2016	19151	0.00
57	Debabrata Ash,C.O.E.	100/Exam/4.2.16	Printing of Question paper	19325.00	22/26.05.2016	19325.00	0.00
58	Dr. Bhagaban Das	103/Exam/11.2.16	Remuneration for Question setting	30000.00	119/17.03.2017	30000.00	0.00
59	Dr.Artabandhu Jena	103/Exam/11.2.16	Remuneration for Question setting	50000.00	119/17.03.2017	50000.00	0.00
60	Debabrata Ash,C.O.E.	106/Exam/24.2.16	T.A./D.A to Board members	15000.00	28/4.07.2016	15000.00	0.00
61	Principal,U.N.College ,Soro	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	13000.00		0.00	13000.00
62	Principal,K.K.S. Womens college	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	9000.00		0.00	9000.00
63	Principal,D.K.College ,Jaleswar	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	9000.00		0.00	9000.00
64	Principal,S.R.College ,Baliapal	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	11000.00		0.00	11000.00

65	Principal,R.I.H.S college,Bhograi	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	9000.00		0.00	9000.00
66	Principal,Nilagiri College	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	11000.00		0.00	11000.00
67	Principal,J.N. College,Rasalpur	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	13000.00		0.00	13000.00
68	Principal,A.B. College,Basudevpur	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	11000.00		0.00	11000.00
69	Principal,B.N.M.A. college,Paliabindha	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	13000.00		0.00	13000.00
70	Principal,Charampa College	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	9000.00		0.00	9000.00
71	Principal,Agarapada College	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	11000.00		0.00	11000.00
72	Principal,Dhamanagar College	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	13000.00		0.00	13000.00
73	Principal,Chandabali College	107/Exam/24.2.16	Nodal Centre expenses +3 Final U.E.-2015	9000.00		0.00	9000.00
74	Debabrata Ash,C.O.E.	108/Exam/24.2.16	Printing of Question paper	119401.00	22/26.05.2016	119401.00	0.00
75	Debabrata Ash,C.O.E.	111/Exam/27.2.16	T.A./D.A to Board members	10000.00	63/29.09.2016	10000.00	0.00
76	Debabrata Ash,C.O.E.	113/Exam/10.3.16	Loading & unloading of answer script	8000.00	31/5.07.2016	8000.00	0.00
77	Manoj Kumar Acharya,DDCE	114/Exam/10.3.16	DDCE Exam	30000.00		0.00	30000.00
78	Principal,DAMIT,Rourkela	114/Exam/10.3.16	DDCE Exam	30000.00		0.00	30000.00
79	Dr.Artabandhu Jena	118/Exam/15.3.16	Coding & valuation	86000.00	62/26.09.2016	86000.00	0.00
80	Principal,R.I.H.S college,Bhograi	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	11000.00		0.00	11000.00
81	Principal,Nilamani College,Rupsa	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	11000.00		0.00	11000.00

82	Principal,Siddheswar College,Amarda Road	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	13000.00		0.00	13000.00
83	Principal,L.N. College,Jamsuli	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	9000.00		0.00	9000.00
84	Principal,S.C. College,Nilagiri	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	11000.00		0.00	11000.00
85	Principal, Belabhum College,Avana	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	11000.00		0.00	11000.00
86	Principal, Khaira College	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	11000.00		0.00	11000.00
87	Principal,Simulia College	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	13000.00		0.00	13000.00
88	Principal,Naami College	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	11000.00		0.00	11000.00
89	Principal,H.K. Mahatab College,Kupari	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	7000.00		0.00	7000.00
90	Principal,A.B. College,Basudevpur	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	13000.00		0.00	13000.00
91	Principal,B.N.M.A. college,Paliabindha	119/Exam/18.3.16	Nodal Centre expenses +3 S. U.E.-2015	13000.00		0.00	13000.00
92	Debabrata Ash,C.O.E.	120/Exam/18.3.16	Stationery & Misc.	263567.00	25/31.05.2016	263567.00	0.00
93	Dr.Artabandhu Jena	122/Exam/29.3.16	DDCE Exam	60000.00		0.00	60000.00
94			Advance paid during 15-16	11357291.00		4773271.00	6584020.00
95	Director,H.K. Mahatab Library(Prof. Gitanjali Dash)	2/PGR/19.5.15	Office contingency	15000.00		15000.00	0.00
96	Dr.Sabyasachi Pattnaik	6/PGR/4.7.15	TA/DA	4000.00	14/PGR/22.9.15	4000.00	0.00
97	Dr.Sabyasachi Pattnaik	11/PGR/7.8.15	Office contingency	15000.00		15000.00	0.00
98	Ratikant	15/PGR/22.9.15	Purchase of books	10000.00	19/PGR/2.11.15	10000.00	0.00

	Behera,Asst.Librarian						
99	Prof.B.P.Dash	25/PGR/1.12.15	Imprest money	15000.00		0.00	15000.00
100	Dr.M.C.Adhikary	32/PGR/28.1.16	Imprest money	20000.00		20000.00	0.00
101	Dr.N.R.Rout	34/PGR/30.1.16	Conduct of Annual sports	56000.00		56000.00	0.00
102	Dr.S.K.Dey	36/PGR/3.2.16	Imprest money	20000.00		20000.00	0.00
103	Dr.Padmali Routray	38/PGR/24.2.16	Cultural & annual fuction	150000.00		0.00	150000.00
104	Dr.D.Dash	40/PGR/4.3.16	Training camp & campus interview	33000.00		0.00	33000.00
105			TOTAL	338000.00		140000.00	198000.00
106	Prof.B.Das	3/DDCE/16.4.15	Conduct of Semistar Exam	50000.00		0.00	50000.00
107			TOTAL	50000.00		0.00	50000.00
108	Dr.Sabyasachi Pattnaik	23/UGC/13.1.16	Organisation of Central zone Student Research	400000.00		0.00	400000.00
109	Dr.S.K.Dey	24/UGC/5.2.16	Organisation of seminar on Marine bio resources	175000.00	8/20.09.2016	175000.00	0.00
110	Dr.S.N.Dejury	30/UGC/25.2.16	National Conference	40000.00	26/12.01.2017	40000.00	0.00
111	Dr.S.K.Majhi	30/UGC/25.2.16	National seminar	150000.00		0.00	150000.00
112	Prof.M.C.Adhikary	30/UGC/25.2.16	Travel expenses for International conference at Kamaren University	12000.00	25/12.01.2017	12000.00	0.00
113			Advance paid during 15-16	777000.00		227000.00	550000.00
114	Dr.Bhaskar Behera	4/Sports/21.11.15	Development of Play ground	70000.00		0.00	70000.00

115	Dr.Bhaskar Behera	5/Sports/11.12.15	Conduct of Inter University Athletic meet	328000.00		0.00	328000.00
116	Dr.Bhaskar Behera	6/Sports/28.3.16	Participate in National Cricket tournament	60000.00		0.00	60000.00
117			Advance paid during 15-16	458000.00		0.00	458000.00
118	P.K.Seth	16/Dev.Fund-II/20.4.15	Syndicate meeting	12000.00	167/Dev.Fund-II/20.8.15	12000.00	0.00
119	Dr.M.C.Adhikary	18/Dev.Fund-II/21.4.15	7 th convocation	150000.00	262/Dev.Fund-II/16.10.15	150000.00	0.00
120	Debabrata Ash,C.O.E.	18/Dev.Fund-II/21.4.15	7 th convocation	70000.00	262/Dev.Fund-II/16.10.15	70000.00	0.00
121	N.K.Lenka	32/Dev.Fund-II/2.5.15	Motor Cycle Advance	50000.00		0.00	50000.00
122	R.K.Dutta	32/Dev.Fund-II/2.5.15	Motor Cycle Advance	50000.00		0.00	50000.00
123	R.K.Pradhan	32/Dev.Fund-II/2.5.15	Moped Advance	25000.00		0.00	25000.00
124	Surendra Behera	32/Dev.Fund-II/2.5.15	Moped Advance	25000.00		0.00	25000.00
125	Prof.Bhagaban Das	43/Dev.Fund-II/8.5.15	NAAC Contingency	5000.00	178/10.08.2016	5000.00	0.00
126	Dipak Ku.Mishra,Typist	45/Dev.Fund-II/15.5.15	Refreshment & conveyance of Selection committee	50000.00		0.00	50000.00
127	Santosh Ku.Sahu	50/Dev.Fund-II/16.5.15	Repairing of University vehicle	6960.00	201/Dev.Fund-II/21.9.15	6960.00	0.00
128	P.K.Seth	77/Dev.Fund-II/6.6.15	Syndicate meeting	15000.00	241/Dev.Fund-II/8.10.15	15000.00	0.00
129	Dipak Ku.Mishra,Typist	86/Dev.Fund-II/10.6.15	Fuel Gen set	5000.00	425/Dev.Fund-II/11.2.16	5000.00	0.00
130	P.K.Seth	96/Dev.Fund-II/2.7.15	Syndicate meeting	18000.00	241/Dev.Fund-II/8.10.15	18000.00	0.00
131	Dr.M.C.Adhikary	101/Dev.Fund-II/9.7.15	foundation day	130000.00	225/Dev.Fund-II/30.9.15	130000.00	0.00

132	Satya Ranjan Panda	106/Dev.Fund-II/15.7.15	Fuel for University vehicle	10000.00		0.00	10000.00
133	Laxman Maharana	120/Dev.Fund-II/25.7.15	Moped Advance	25000.00		0.00	25000.00
134	Satya Ranjan Panda	128/Dev.Fund-II/30.7.15	Celebration of Independence day	8400.00	232/Dev.Fund-II/6.10.15	8400.00	0.00
135	Bipin Bihari Behera	134/Dev.Fund-II/3.8.15	Moped Advance	25000.00		0.00	25000.00
136	Dr.Sabyasachi Pattnaik	176/Dev.Fund-II/26.8.15	T.A/D.A & refreshment for Walk in Interview	50000.00	31/22.04.2016	50000.00	0.00
137	Pravakar Mohapatra	182/Dev.Fund-II/28.8.15	Mobile recharge	450.00	321/Dev.Fund-II/7.12.15	450.00	0.00
138	P.K.Seth	185/Dev.Fund-II/7.9.15	Syndicate meeting	10000.00	284/Dev.Fund-II/7.11.15	10000.00	0.00
139	Satya Ranjan Panda	198/Dev.Fund-II/21.9.15	Repairing of University vehicle	5100.00	308/Dev.Fund-II/27.11.15	5100.00	0.00
140	P.K.Seth	213/Dev.Fund-II/24.9.15	Academic council meeting	15500.00	267/Dev.Fund-II/17.10.15	15500.00	0.00
141	Dr.Sachidananda Dehury	223/Dev.Fund-II/30.9.15	Update the University Website	4950.00	240/28.09.2016	4950.00	0.00
142	Dipak Ku.Mishra,Typist	231/Dev.Fund-II/6.10.15	Repairing of University vehicle	5500.00	304/Dev.Fund-II/21.11.15	5500.00	0.00
143	Dipak Ku.Mishra,Typist	274/Dev.Fund-II/2.11.15	Meet the day today expenses of V.C. office	25000.00	28/21.04.2016	25000.00	0.00
144	Gangadhar Dash,S.O.	285/Dev.Fund-II/13.11.15	T.A/D.A & refreshment for Walk in Interview	100000.00	339/6.12.2016	100000.00	0.00
145	Manoranjan Nayak,COF	288/Dev.Fund-II/16.11.15	Office contingency	15000.00	486/Dev.Fund-II/19.3.16	15000.00	0.00
146	Gangadhar Dash,S.O.	317/Dev.Fund-II/5.12.15	T.A/D.A & refreshment for Walk in Interview	40000.00	339/6.12.2016	40000.00	0.00
147	Pravakar Mohapatra	321/Dev.Fund-II/7.12.15	Mobile recharge	450.00	371/Dev.Fund-II/2.1.16	450.00	0.00
148	Madan Mohan	337/Dev.Fund-II/11.12.15	Syndicate meeting	10000.00	398/Dev.Fund-II/	10000.00	0.00

	Behera	15			21.1.16		
149	Gangadhar Dash,S.O.	373/Dev.Fund-II/7.1.16	T.A/D.A & refreshment for Walk in Interview	30000.00	339/6.12.2016	30000.00	0.00
150	S.K.Majhi	383/Dev.Fund-II/12.1.16	Celebration of Fakir Mohan Jayanti	10000.00	67/21.05.2016	10000.00	0.00
151	Satya Ranjan Panda	383/Dev.Fund-II/12.1.16	Celebration of Fakir Mohan Jayanti	15000.00	372/30.12.2016	15000.00	0.00
152	Pravakar Mohapatra	395/Dev.Fund-II/16.1.16	Mobile recharge	450.00	404/Dev.Fund-II/29.1.16	450.00	0.00
153	Madan Mohan Behera	399/Dev.Fund-II/27.1.16	Syndicate meeting	10000.00	500/Dev.Fund-II/31.3.16	10000.00	0.00
154	Pravakar Mohapatra	404/Dev.Fund-II/29.1.16	Mobile recharge	450.00	452/Dev.Fund-II/23.2.16	450.00	0.00
155	Santosh Ku.Sahu	412/Dev.Fund-II/4.2.16	Repairing of University vehicle	2800.00	480/Dev.Fund-II/14.3.16	2800.00	0.00
156	Dipak Ku.Mishra,Typist	425/Dev.Fund-II/11.2.16	Purchase of Fuel for Genset	5000.00	113/27.06.2016	5000.00	0.00
157	Uttama sahu	429/Dev.Fund-II/15.2.16	Office contingency	10000.00	79/31.05.2016	10000.00	0.00
158	Pravakar Mohapatra	452/Dev.Fund-II/23.2.16	Mobile recharge	450.00	495/Dev.Fund-II/29.3.16	450.00	0.00
159	Pravakar Mohapatra	495/Dev.Fund-II/29.3.16	Mobile recharge	450.00	56/13.05.2016	450.00	0.00
160			Advance paid during 15-16	1046910.00		786910.00	260000.00
			GRAND TOTAL	14027201.00		5927181.00	8100020.00

PARA 8.3:-Year wise break up of outstanding advance of University cash book as on 31.03.2017

In spite of issue of objection memo the Authority could not furnish the details as well as year wise, person wise outstanding advance to audit due to non maintenance of Advance ledger and abstract ledger of outstanding advance. However, the outstanding advance position for the year 2016-17 has been worked out basing on the last Audit report and from the available records and registers. The details of outstanding advances for the year 2016-17 are furnished below

SL NO	NAME OF THE CASH BOOK	UPTO 2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	TOTAL
1	EXAM	137981	1302249		2132216	2930752	6584020	15668975	28756194
2	GENERAL FUND-I	13000	4000000	3000000	6000	66000			7085002
3	P.G.R	394024.00	92715.00	-27547.00	225000.00	37400.00	198000.00	302300.00	1221895
4	S.F.C	42220.00	0.00	-124100.00	1225000.00	1276104.00		11000.00	2430228
5	DDCE	40300	2486	24760	1422	0	50000.00	10000.00	128973
6	UGC/GE,-II	30000	38000.00	2000	70000.00	30000.00	550000.00	1388200.00	2108206
7	SPORTS	334893	46000.00	91500.00	180500.00	290000.00	458000.00	445000.00	1845900
8	DEV.FUND-II					330000	260000	616000	1206008
	TOTAL	992418	5481450	2966613	3840138	4960256	8100020	18441475	44782370

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Deepak Kumar Mishra	P.A. to V.C.	Now at F.M. University, Balasore	16666
2	Bipin Bihari Behera	Peon	NOW AT- F.M.UNIVERSITY,DIST-B ALASORE	8333
3	DR.ASHNTA RANJAN ROURAY	READER	NOW AT FMUNIVERSITY,DIST-BALASORE	28333
4	Dr.Artabandhu Jena	LECTURE	NOW AT FMUNIVERSITY,DIST-BALASORE	20000
5	DR.SACHIDANANDA DEHURY	READER	NOW AT FMUNIVERSITY,DIST-BALASORE	2520
6	DR.MUNISH CHANDRA ADHIKARY	READER	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	2027669
7	PROF.SIBA PRASAD ADHIKARY	V.C	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	2700035
8	DR.GANANATH DASH	EX-REGISTRAR	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	672339
9	D.K.College,Jaleswar	PRINCIPAL	Principal,D.K.College,Jaleswar,Dist-Balasore	350665
10	Principal,B.N.M.A. college,Paliabindha	PRINCIPAL	Principal,B.N.M.A. college,Paliabindha,Dist-B hadrak	272331
11	Principal,K.K.S. Womens college	PRINCIPAL	Principal,K.K.S. Womens college,Dist-Balasore	7999
12	Principal,Simulia college	PRINCIPAL	Principal,Simulia college,Dist-Balasore	97665
13	Principal,U.N.College,Soro	PRINCIPAL	Principal,U.N.College,Soro,Dist-Balasore	368665
14	Principal, Khaira College	PRINCIPAL	Principal, Khaira College,Dist-Balasore	3666
15	Principal,L.N.College,Jamsuli	PRINCIPAL	Principal,L.N.College,Jamsuli,DIST-BALASORE	6000
16	Principal,Gopalpur college	PRINCIPAL	Principal,Gopalpur college,Dist-Balasore	3000
17	Principal,Nilagiri College	PRINCIPAL	Principal,Nilagiri	6666

			College,Dist-Balasure	
18	Principal,Khaira college	PRINCIPAL	Principal,Khaira college,Dist-Balasure	7332
19	PRINCIPAL,SIDDHESHWAR COLLEGE,AMARDA ROAD	PRINCIPAL	PRINCIPAL, SIDDHESHWAR College,AMARDA road ,Dist_Balasure	6666
20	Principal,A.B. College,Basudevapur	PRINCIPAL	Principal,A.B. College,Basudevapur,Dist-Bhadrak	394997
21	Laxman Maharana	WATCHMAN	NOW AT F.M.UNIVERSITY,DIST-BALASORE	8333
22	Principal,Chandabali College. College	PRINCIPAL	Principal,Chandabali College. College,Dist-Bhadrak	5333
23	Principal,Charampa College	PRINCIPAL	Principal,Charampa College,Dist-Bhadrak	6666
24	Principal,Agarapada College	PRINCIPAL	Principal,Agarapada College,Dist-Bhadrak	473998
25	Satya Ranjan Panda	JR.ASSISTANT	NOW AT FMUNIVERSITY,DIST-BALASORE	3333
26	Surendra Behera	Peon	NOW AT FMUNIVERSITY,DIST-BALASORE	8333
27	Dr.Bhaskar Behera	LECTURE	NOW AT FMUNIVERSITY,DIST-BALASORE	152666
28	RAM KRUSHNA.PRADHAN	LECTURE	NOW AT FMUNIVERSITY,DIST-BALASORE	8333
29	Principal, Belabhumi College,Avana	PRINCIPAL	Principal, Belabhumi College,Avana,Dist-Balasure	3666
30	Principal,DAMIT,Rourkela	PRINCIPAL	Principal,DAMIT,Rourkela, Dist-sundargad	10000
31	Principal,Dhamanagar College	PRINCIPAL	Principal,Dhamanagar College,Dist-Bhadrak	6666
32	Prof.Bhagaban Das	PROFESSOR	NOW AT FMUNIVERSITY,DIST-BALASORE	16666
33	Principal,S.C. College,Nilagiri	PRINCIPAL	Principal,S.C. College,Nilagiri,Dist-Balasure	3666
34	RATNAKAR DUTTA	S.O	NOW AT FMUNIVERSITY,DIST-BALASORE	16666
35	DR.MUNISH CHANDRA ADHIKARY	PROFESSOR	NOW AT FMUNIVERSITY,DIST-BALASORE	4486
36	BISHNU PRASAD DAS	PROFESSOR	NOW AT F.M.UNIVERSITY,DIST-BALASORE	5000
37	Manoj Kumar Acharya,DDCE	LECTURE	NOW AT FMUNIVERSITY,DIST-BALASORE	10000
38	Dr.Padmali Routray	READER	NOW AT FMUNIVERSITY,DIST-BALASORE	50000
39	Dr.Sabyasachi Pattnaik	PROFESSOR	NOW AT FMUNIVERSITY,DIST-BALASORE	133333
40	NISKRANTA KUMAR LENKA	DIARIST	NOW AT FMUNIVERSITY,DIST-BALASORE	16666
41	DR.S.K.MAJHI	LECTURE	Now at F.M.UniversityDIST_BALASORE	50000

			SORE	
42	DR.D.DAS	LECTURE	Now at Fakir Mohan UniversityDIST-BALASORE	11000
43	DR.SANTOSH KUMAR AGRAWALLA	READER	Now at Fakir Mohan University,DIST-BALASORE	43333
44	PROBODH KUMAR PRADHAN	Centre supdt.,R.C.M,BBSR	Now at Fakir Mohan University,Dist_Balasore	26666
45	Hi.K.MAHATAB,KUPARI	Principal	Principal,H.K.MAHATAB COLLEGE,KUPARI,Dist_BALASORE	2333
46	PRINCIPAL,R.I.H.S COLLEGE,BHOGRAI	Principal	Principal,R.I.H.S COLLEGE,BHOGRAI,Dist_Balasore	9666
47	Principal,S.R.College,Bali apal	PRINCIPAL	Principal,S.R.College,Bali apal,Dist-Balasore	3666
48	Principal,J.N. College,Rasalpur	PRINCIPAL	Principal,J.N. College,Rasalpur,Dist-Balasore	4333
49	Principal,Nilamani College,Rupsa	PRINCIPAL	Principal,Nilamani College,Rupsa,Dist-Balasore	3666

PARA: 9 **GRANTS**

F.M. University, Vyasabihar - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	146670247.67	206891816.00	353562063.67	186859188.00	31-03-2017	166702875.67	
	GRAND TOTAL	146670247.67	206891816.00	353562063.67	186859188.00		166702875.67	

Comments :

The University receives Grants from various agencies like the state Govt., University Grants commission and other All India Bodies. The details of grants received and utilized during the year 2016-17 is furnished below.

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

The grant position for the year 2016-17 as follows.

Head of Account	Opening Balance as on 01.04.2016	Grants Received during the year 2016-17	Total	Grants spent of during the year 2016-17	Un spent balance as on 31.3.2017
Grant (Recurring)					
Salary Grants	29477453.00	76318000.00	105795453.00	79840374.00	25955079.00
other Grants	-2651006.00	1000000.00	-1651006.00	1000000.00	-2651006.00
RCM	-462161.00		-462161.00		-462161.00
Pension Contribution	95047.00		95047.00		95047.00
L.S.C. Of A.N.Mishra	0.00		0.00		0.00
Total :-	26459333.00	77318000.00	103777333.00	80840374.00	22936959.00
Grants (Non-Recurring)			0.00		0.00

R.R.T.	-635554.00		-635554.00	0.00	-635554.00
Infrastructure Dev. Grant	1674314.00		1674314.00		1674314.00
Constn. of store room	35922.00		35922.00		35922.00
D.B.T. (Indo Bulgaria Project)	40779.00		40779.00		40779.00
Total :-	1115461.00	0.00	1115461.00	0.00	1115461.00
UGC Grants :-			0.00		0.00
Fellowship	966654.00	543146.00	1509800.00	816199.00	693601.00
Travel Grant	-8779.00		-8779.00		-8779.00
Seminar & Symposiam	161252.00	792800.00	954052.00	2068954.00	-1114902.00
Publication Grant	420000.00		420000.00		420000.00
Appointment of Visiting Professor	240411.00		240411.00		240411.00
IMF	1190205.00		1190205.00		1190205.00
Basic Facility for Women	0.00		0.00		0.00
Equal opertunity	119732.00		119732.00		119732.00
Remedial coaching	12416.00		12416.00		12416.00
Constn. of Women's Hostel	0.00		0.00		0.00
Special Development grant for Back ward area	4908424.00		4908424.00		4908424.00
Special Development grant for Young University	0.00		0.00		0.00
Carrer counseling	500000.00		500000.00		500000.00
Coaching Net Exam for SC/ST	-71728.00		-71728.00		-71728.00
Entry in to services	-75000.00		-75000.00		-75000.00
Facility for differently abled	37168.00		37168.00		37168.00
Adventure sports infrastructure	892960.00		892960.00		892960.00

Development Assistance	25022802.00		25022802.00		25022802.00
Add. Development Assistance	-124358.00		-124358.00		-124358.00
Day care centre	-10852.00		-10852.00		-10852.00
Strengthening of Management Deptt.	239948.00		239948.00		239948.00
Computer Centre	-329577.00		-329577.00		-329577.00
D.B.T. (Indo Bulgaria Project)	-1321162.00		-1321162.00		-1321162.00
Infrastructure grant for women student teaching & non-teaching	131000.00		131000.00		131000.00
Merged scheme	666676.00		666676.00		666676.00
MRP (Prof. N.C.Dash)	19900.00		19900.00		19900.00
MRP (Dr. B.B.Mohapatra)	3500.00		3500.00		3500.00
MRP	119800.00	3088500.00	3208300.00	2078064.00	1130236.00
11th plan Assistance	2400000.00		2400000.00		2400000.00
Introduction of P.G. Courses	560000.00		560000.00		560000.00
MRP (Dr. B.P. Dash)	533686.00		533686.00	51613.00	482073.00
Fellowship contingency grants of Dr. Meena Mishra	128333.00		128333.00		128333.00
DST Inspire Fellowship	366400.00		366400.00		366400.00
Bio Informatic Project	0.00		0.00		0.00
UGC Grant	391921.00		391921.00	560000.00	-168079.00
Infrastructure Development Fund	4378265.00	15000000.00	19378265.00	15000000.00	4378265.00
Wi-Fi	-4378763.00		-4378763.00		-4378763.00
Constn. of Guest house	5000000.00		5000000.00		5000000.00
Students research Convention	125000.00		125000.00		125000.00
National conference	-15000.00		-15000.00		-15000.00

Total :-	43201234.00	19424446.00	62625680.00	20574830.00	42050850.00
Other Grants :-			0.00		0.00
Distance Management	53202.00		53202.00	0.00	53202.00
Capitation Fee	124500.00		124500.00		124500.00
DARI Project Dr. S.K.Dey	75455.00		75455.00		75455.00
MPLAD/MLALAD	53712.00		53712.00		53712.00
CARS Project Dr. R.B. Panda	60000.00		60000.00		60000.00
Indo Bulgaria Co-opscience project	31600.00		31600.00		31600.00
P.G.Merit scholarship	-24710.00		-24710.00		-24710.00
SERC FAST TRACK DST NEW DELHI R.K.BEHERA	1159000.00		1159000.00		1159000.00
MRP	80500.00		80500.00		80500.00
12th FCA	0.00		0.00		0.00
Indian Council of Historical resourch	21000.00		21000.00		21000.00
The Odisha SC/ST Co-operation Ltd.	266310.00		266310.00		266310.00
ICHR Fellowship	0.00		0.00		0.00
Library Furnisutre & Books	0.00		0.00		0.00
Science Lab Equip & Furniture	7371267.00		7371267.00		7371267.00
Class Room Furniture	0.00		0.00		0.00
Emami	2500.00		2500.00		2500.00
Furniture for Computer	-51486.00		-51486.00		-51486.00
National Seminar (IIPA)	16000.00		16000.00		16000.00
Travel Grant (SC& Eng. R Bond)	86497.00		86497.00		86497.00
CARS	434102.00		434102.00		434102.00

Distance Education Council	22295519.00		22295519.00		22295519.00
Project under SERB	426321.00		426321.00		426321.00
External Evaluation of SMRS	266310.00		266310.00		266310.00
Merit awards	400000.00		400000.00		400000.00
Total :-	33147599.00	0.00	33147599.00		33147599.00
RUSA			0.00		0.00
RUSA	41666666.67	108333333.00	149999999.67	84000000.00	65999999.67
Total :-	41666666.67	108333333.00	149999999.67	84000000.00	65999999.67
NSS Grants :-			0.00		0.00
NSS (Regular)	1020724.00	195269.00	1215993.00	719634.00	496359.00
NSS (Spl)	59230.00	170000.00	229230.00	285750.00	-56520.00
NSS(Regular)-central	0.00	1025000.00	1025000.00	438600.00	586400.00
NSS (Spl) central	0.00	425768.00	425768.00	0.00	425768.00
Total :-	1079954.00	1816037.00	2895991.00	1443984.00	1452007.00
Grand Total :-	146670247.67	206891816.00	353562063.67	186859188.00	166702875.67

PARA: 10 UTILISATION CERTIFICATE

F.M. University, Vyasabihar - 2016-2017

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	101199139.00	186859188.00	288058327.00	157808520.00	31-03-2017	130249807.00	
	GRAND TOTAL	101199139.00	186859188.00	288058327.00	157808520.00		130249807.00	

Comments :

PARA 10-1- As per Rule-170 and 171 of O.G.F.R(vol-1) , grants received should be spent within same financial year in which it was received by the local authority and U.C should be submitted by the end of 30th June of the subsequent year to the funding authority as well as to the Principal A. G .(A&E), Odisha. But it was revealed from the aforementioned abstract that pending figure of U.C due as on 31.03.2017 has increased of the outstanding U.C figure at the beginning of the year. Increase in the pending position of U.C in alarming way is an indicative of improper financial management.

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

Details of U.C.s submitted during the year 2016-17

SI. No.	Letter No	Date	Amount	Purpose	Name of the Grant	Year
1	R & D-73/16/4168	01.10.2016	565484.00	Est. of Bio Informatics infra Facility (B/F)	General Fund-II	2015-16
2	4322	05.10.2016	75000.00	National Conference on MBB	General Fund-II	2015-16
3	4324	05.10.2016	100000.00	National Conference on MBB	General Fund-II	2015-16
4	4326	05.10.2016	75000.00	National Conference on MBB	General Fund-II	2015-16
5	450	30.01.2017	274059.00	ETCOM By P. Routray	General Fund-II	2016-17
6	911	18.02.2017	1250000.00	RGNF	General Fund-II	2011-12
7	5357	07.12.2016	40000.00	Scholarship for meritious students of Biotech	General Fund-II	2015-16
8	5358	07.12.2016	144516.00	Scholarship for meritious students of Biotech	General Fund-II	2015-16
9	2174	16.05.2016	2000000.00	State Plan Wi Fi	General Fund-II	2015-16
10	2873	13.07.2016	2000000.00	State Plan Infra Structure Dev. Grant	General Fund-II	2015-16
11	1646	11.04.2016	250000.00	Organisation of Anveshan Student Research	General Fund-II	2015-16
12	2433	31.05.2016	66483000.00	GIA Salary	General Fund-I	2015-16
13	4648	31.10.2016	32729287.00	GIA Salary	General Fund-I	2016-17
14	4827	07.11.2016	29200946.00	RUSA Grant	RUSA	2015-16
15	2847	07.11.2016	20000000.00	RUSA Grant	RUSA	2015-16
16	149	05.08.2016	1317164.00	NSS Regular	NSS (Reg)	2015-16
17	149	05.08.2016	798220.00	NSS Special	NSS (Spl)	2015-16

18	5317	05.12.2016	505844.00	International Conference on Rising India Choices	General Fund-II	2014-15
		total	157808520.00			

The details of year wise breakup of U.Cs as on 31.03.2017 is furnished below.

2001-02	750574
2006-07	4119803
2011-12	4322340
2012-13	21551050
2013-14	50314298
2015-16	0
2016-17	49191742
TOTAL	130249807

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - OSP- 32

Amount less taken to DCR and to the pass book

During the checking of money receipt books w.r. to the DCR of Environmental Science and chemistry under the environmental science department, it was noticed that a sum of Rs. 300/- (Three hundred rupees only) was less taken to the DCR as well as to the bank pass book. The details of which are given below.

SL.No.	Money Receipt No.	Date	Person from whom collected	Amount in M.R.	Amount in DCR	Difference amount	Person responsible
1.	16845	14.12.2016	Kamal Ku. Giri	1250	1100	150	Mamata Rani Das
2.	02366	10.12.2016	Trilochan Narayan Das	1250	1100	150	Mamata Rani Das
-	-	-	-	-	TOTAL	300	-

In response to the audit objection memo the amount was realized from smt.Mamata rani das,S.Asst ,vide bank challan scroll no.5911/28.07.2017.Hence the para was dropped.

11.2 - OSP 13

- During the year course of audit for the year 2016-17 it is noticed that a sum of RS.140.00 was less taken to bank pass book due to totalling mistake in DCR as details given below

SL.NO	BOOK NO.	MONEY RECEIPT NO.	DATE	AMOUNT AS PER AUDIT	AMOUNT AS PER DCR	DIFFERENCE	PERSON RESPONSIBLE
1	34	11262 TO 11293	28.06.2016	6998.00	6858.00	140.00	SATYADIP PANDA, JR. ASST.

In response to the audit objection memo the amount was realized from sri Satyadip panda,Jr.Asst. vide money receipt no.17939/27.06.2017.Hence the para was dropped.

11.3 - OSP 16

Less taken to DCR-

During the course of audit of library receipts w.r.to DCR it is noticed that a sum of Rs.10.00 was less deposit as against collection in money receipts. The details are given below.

BOOK NO	RECEIPT NO	DATE	ACTUAL COLLECTED	TAKEN TO DCR	DIFFERENCE	PERSONS RESPONSIBLE
3001-3100	3095	21.04.2016	40	30	10	Sri Ratikanta Behera, Asst.Librarian

In response to the audit objection memo the amount was realized from Sri Ratikanta Behera, Asst.Librarian. vide bank challan no.5705/12.07.2017.Hence the para was dropped

11.4 - Irregular less collection-OSP 06-07

During the checking of the Examination Section (Cash Counter) Money receipt books with reference to its daily collection register of the Fakir Mohan University for the year 2016-17.

It was detected that a sum of Rs. 4100/- (Four thousand one hundred rupees only) is less collected due to late issue of the office order of the enhancement of new rate than to its actual date of effect, on the sign and signature of the EX- registrar Dr. Gananath Dash from the registrar office vide Letter No. 5F-o1/2016/7949/dt.20.10.2016 which specified with the effect from 01.10.2016. The Syndicate has passed the order near about four month before the date of effect i.e., on 08.06.2016 on its 153th syndicate meeting, but the order was executed/issued 19 days latter i.e., on 20.10.2016 for which it brought

the loss of above furnished amount to the University Fund. The details of which are given below.

SL.NO.	BOOK NO	MR.NO	DATE	AMOUNT COLLECTED FROM THE CANDIDATE	PURPOSE OF COLLECTION	ACTUAL AMOUNT AS PER AUDIT	COLLECTION AMOUNT AS PER DCR	DIFFERENCE AMOUNT	PERSON RESPONSIBLE
1	54	14623	04.10.2016	PRANATI MOHANTY	DUPLICATE MARKSHEET	200.00	100.00	100.00	DR. Gananath Das, EX-Registrar
2	54	14629	04.10.2016	P. DASH	TRANSCRIPT CERTIFICATE	500.00	200.00	300.00	
3	54	14650	04.10.2016	S. PARIDA	DUPLICATE MARKSHEET	200.00	100.00	100.00	
4	54	14671	06.10.2016	TAPAS KUMAR SAHOO	INTER COLLEGE TRANSFER	1000.00	500.00	500.00	
5	54	14672	06.10.2016	M.P. PADHI	INTER COLLEGE TRANSFER	1000.00	500.00	500.00	
6	54	14673	06.10.2017	A. MOHANTY	INTER COLLEGE TRANSFER	1000.00	500.00	500.00	
7	54	14674	06.10.2018	DEBASISH MIASHRA	INTER COLLEGE TRANSFER	1000.00	500.00	500.00	
8	54	14675	06.10.2019	B.J. ROUT	INTER COLLEGE TRANSFER	1000.00	500.00	500.00	
9	54	14676	06.10.2020	G.GIRI	INTER COLLEGE TRANSFER	1000.00	500.00	500.00	
10	54	14677	06.10.2021	B.K. BEHERA	INTER COLLEGE TRANSFER	1000.00	500.00	500.00	
11	55	12924	19.10.2016	NIBEDITA MOHAPATRA	DUPLICATE MARKSHEET	200.00	100.00	100.00	
TOTAL						8100.00	4000.00	4100.00	

In response to the audit objection memo the University authority stated that the revised fees have been collected as per notification no.7949/20.10.2016, as the said notification received on 20.10.2016 at cash counter for the less fee of Rs. 4100/- collected during the period 01.10.2016 to 20.10.2016 has been accepted by the Syndicate in its 160th meeting held on 26.07.2017. The copy of the Office Order No. 4626 dated 23.08.17 is enclosed here with for verification of audit.

However after issue of objection memo the university authority held the syndicate meeting to comply the objection.The reply of the local authority is not convincing at all.Because the objection raised, before the matter was taken in syndicate meeting 23.08.2017.If this practice continue for comply of objection memo this university sustained a loss of Rs.4100.00 as well as in other cases.For such less collection towards exam.fees Dr.Gananath das,EX-Registrar is solely responsible.

Responsible Person for this paragraph				
S/no	Name	Designation	Adress	Amount(In Rs:)
1	DR.GANANATH DASH	EX-REGISTRAR	Now at F M University , Balasore	4100

11.5 - Loss of University fund due to non-collection of late fine.OSP 41-43

Loss of university fund due to collection made beyond the stipulated period(Environmental science)

During checking of money receipt books with reference to the DCR of the Environmental Science Department of Fakir Mohan University for the year 2016-17, it was detected that a sum of Rs.92350/- was less collected from the students for Examination fees of 1st semester Examination of the admission batch 2016-17 and for the 2nd semester admission batch 2015-16. On verification of the office order No. Exam. 4420/FMU/dt.19.10.2016, No. Exam.4622/FMU/dt 27.10.2016 and No. Exam 4736/FMU/ dt 03.11.2016 for filling up of form for regular/ SFC PG students and for filling up of examination form for the M. Phil students vide order No. PGC/p-27/2016/44/FMU/dt. 25.01.2017 such less collection was noticed where the date line of the final submission of forms was 06.12.2016 with late fine of Rs.1000/- and 15.02.2017 with late fine of Rs.100/- respectively. But the collection was made beyond the above stipulated dates. The details of collection are given below.

SL.NO	M.R. NO	DATE OF COLLECTION SHOWN IN DCR	ACTUAL DATE OF SUBMISSION OF FORM WITH LATE FINE RS.1000/- AND RS.100/-	NOS OF MONEY RECEIPTS RATE OF FINE AMOUNT	RATE OF LATE FINE	AMOUNT TO BE COLLECTED	COURSES OR STREAMS	Remarks
	102385 TO 02391	10.12.2016	06.12.2016	7 NOS	1000.00	7000.00	REGULAR/SF C P.G	DR. RANINDRA KUMAR NAYAK,HOD AND MAMATARANI DAS,,Dealing.A sst.
	202392 TO 02400	12.12.2016	06.12.2016	9 NOS	1000.00	9000.00	REGULAR/SF C P.G	
	316801 TO 16814 & 16845	12.12.2016 & 14.12.2016	06.12.2016	15 NOS	1000.00	15000.00	REGULAR/SF C P.G	
	402365 TO 02384 & 16843 & 16844	10.12.2016 &14.12.2016	06.12.2016	22 NOS	1000.00	22000.00	REGULAR/SF C P.G	
	502350 TO 02364	10.12.2016	06.12.2016	15 NOS	1000.00	15000.00	REGULAR/SF C P.G	
	616815 TO 16823	12.12.2016	06.12.2016	9 NOS	1000.00	9000.00	REGULAR/SF C P.G	
	716824 TO 16842	14.12.2016	06.12.2016	19 NOS	1000.00	19000.00	REGULAR/SF C P.G	
	816936 TO 16941	16.02.2017 & 17.02.2017	15.02.2017	6 NOS	100.00	600.00	M.PHIL	
				TOTAL	7100.00	96600.00		

Out of the total Rs.96,600/- the late fee amount of Rs.4250.00 has already been collected against some money receipts for some extent and full. They are as follows.

SL.NO	MR.NO	DATE OF COLLECTION	RATE OF FINE TO BE COLLECTED	FINE AMOUNT ALREADY COLLECTED	REST AMOUNT YET TO BE COLLECTED	REMARKS
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1	16841	14.12.2016	1000.00	150.00	850.00
2	16842	14.12.2016	1000.00	250.00	750.00
3	2385	10.12.2016	1000.00	150.00	850.00
4	2386	10.12.2016	1000.00	150.00	850.00
5	2387	10.12.2016	1000.00	150.00	850.00
6	2388	10.12.2016	1000.00	150.00	850.00
7	16811	12.12.2016	1000.00	250.00	750.00
8	16812	12.12.2016	1000.00	1000.00	0.00
9	16813	12.12.2016	1000.00	1000.00	0.00
10	16814	12.12.2016	1000.00	1000.00	0.00
		TOTAL	10000.00	4250.00	5750.00

Hence, the above furnished amount (96600.00-4250.00) i.e., Rs. 92,350/- has been loss by the Environmental Science Department blindly. For such loss, why should not be recovered from the head of the department and concerned dealing assistant compliance reported to audit.

In response to the audit objection memo the University Authority stated that the examination fees of 1st and 3rd semester students of MSc. Environmental Science, MSc Chemistry and 1st semester students of M. Phil Environmental Science has been collected and deposited vide challan number mentioned against the name of the students in the attached annexure-1 which shows that the appropriate late fine have been collected and deposited in the bank through challan number cited in the annexure as per the notice number Exam. 4420/FMU Date: 19/10/2016 of Controller of Examination F.M. University, Balasore. The particulars in the annexure may be referred to clarify the confusion raised in the audit objection memo. The money receipt has been issued to the students at later dates as a token of proof of the deposit of fee by the students as the copy of challan in which their fee is deposited is not given to them. The particulars in the annexure indicate that there is not any loss of the University as the appropriate late fees has been collected from the students and deposited in the bank within the appropriate date. Hence, the question of recovery of the loss from the Head of the Department and concerned dealing assistant do not seems to be appropriate.

The reply of the local authority is not convincing .The money receipt is an essential part as per accounting procedure for issue to the students.After due date the late fine s are to be collected as per the instruction of University authority.But in the above cases Rs. 92350.00 as calculated was less collected ..For such loss of fund the following officials are held responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	DR.RANINDRA KUMAR NAYAK	HOD,ENV.SC	NOW AT F.M.University,Dist-Balasore	46175
2	smt.Maata rani das,	Dealing assistant	now at F.M.University,Dist-Balasore	46175

11.6 - Less collection of course fee PGR Cash Book - OSP 114-155

During the checking of money receipt books with reference to its DCR of the Social Science department of F.M. University for the year 2016-17. It was noticed that a sum of Rs. 1700/- (One thousand seven hundred rupees only) for courses fee is less collected from the student of Social Science department. The audit has found that the less collection is due to deviation in the date of collection against the office order No. PGC/p-27/2016/666 dt.03.08.2016 and order No. PGC/p-27/2016/675/dt. 04.08.2016 for P.G. and M.Phil students respectively. The details of which are given below.

SL.No	Name of the student	MR.No. & Date	Total amount for form fillup	Purpose of payment	Scroll No & deposit date	Date without late fine	Date with late fine of Rs.100/-	Amount less collected	Persons responsible

1	Subhashree Dash	10197/12.08.2016	7539	3 rd sem. Course fee	1180/8.8.16	6.8.2016	8.8.16 To 12.8.16	100	Sri prafulla kumar behera,D.Asst.
2	Harapriya Behera	10198/12.08.2016	7539	3 rd sem. Course fee	1227/9.8.16	6.8.16	8.8.16 To 12.8.16	100	
3	Udit kumar Rana	10200/12.08.2016	7539	3 rd sem course fee	1325/10.08.16	6.8.16	8.8.16 To 12.8.16	100	
4	Sanjulata Behera	15201/28.09.16	7539	3 rd sem course fee	1490/11.8.16	6.8.16	8.8.16 To 12.8.16	100	
5	Balaram Patra	15202/28.09.16	7539	3 rd sem. Course fee	1589/12.8.16	6.8.16	8.8.16 To 12.8.16	100	
6	Shantanu Sasmal	15203/28.09.16	7539	3 rd sem. Course fee	1194/8.8.16	6.8.2016	8.8.2016 To 12.8.16	100	
7	Rashmita Mahanta	15220/28.09.2016	13344	3 rd sem. SFC course fee	1186/ 8.8.16	6.8.16	8.8.16 To 12.8.16	100	
8	Avilipsa Nayak	15222/28.09.16	13344	3 rd sem. SFC course fee	1255/9.8.16	6.8.16	8.8.16.To 12.8.16	100	
9	Harihar Dehuri	15223/28.09.2016	13344	3 rd sem. SFC course fee	1453/10.8.16	6.8.16	8.8.16 To 12.8.16	100	
10	Sanjay Ku. Das	15224/28.09.16	13344	3 rd sem SFC course fee	1582/12.8.16	6.8.16	8.8.16 To 12.8.16	100	
11	Suchandra Pani	15227/28.9.16	10372	2 nd sem Mphil	1539/12.8.16	10.8.16	11.8.16 To 16.8.16	100	
12	Saumya Mohapatra	15238/28.9.2016	10372	2 nd sem. Mphil	1492/11.08.16	10.8.16	11.8.16 To 16.8.16	100	
13	Kalpna kumara Nayak	15239/28.9.16	10372	2 nd sem Mphil	1525/11.8.16	10.8.16	11.8.16 To 16.8.16	100	
14	Jyotsna Das	15260/28.09.2016	10322	2 nd sem Mphil (History)	1592/11.8.16	10.8.16	11.8.16 To 16.8.16	100	
15	Surendra Ku. Mukhi	15260/28.9.16	10322	2 nd sem Mphil (History)	1576/12.8.16	10.8.16	11.8.16 To 16.8.16	100	
16	Sitanshu Manna	15263/28.9.16	10322	2 nd sem Mphil (History)	1538/12.8.16	10.8.16	11.8.16 To 16.8.16	100	
17	Sisir kumar Nayak	15264/28.9.16	10322	2 nd sem. Mphil (History)	1526/11.8.16	10.8.16	11.8.16 To 16.8.16	100	
							Total	1700/-	

Hence, Rs 1700/- is suggested for recovery from Sri Prafulla Kumar Behera,Jr. Clerk, Social Science Deptt..

Responsible Person for this paragraph				
Sno	Name	Designation	Adress	Amount(In Rs:)
1	Prafulla Ku Behera	Jr. Clerk	Now at F.M. University, Balasore	1700

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No comments

PARA: 13 AUDIT OF RECEIPTS

13.1 - Less collection of examination fee social scienceOSP 83-84														
<p>On the checking of examination fees money receipt books with reference to its DCR . It was detected that a sum of Rs.1500/- (Rupees one thousand five hundred) only is less collected from the students of Social Science Department. That as per the Exam Order No.4420/dt.19.10.2016, Exam Order No.4622/2016/FMU/dt.27.10.2016 and Exam Order No./2016/4736/FMU/dt.3.11.2016, the last date for submission of forms for all odd semesters were as follows:</p> <p>Without late fine : 19.11.2016</p> <p>With late fine of Rs.150 :25.11.2016</p> <p>With late fine of Rs.250 :30.11.2016</p> <p>With late fine of Rs.750 :up to 21 days prior to the commencement of the examination</p> <p>With late fine of Rs.1000 : up to clear 7 days prior to the commencement of the examination.</p> <p>And as per the Exam Order No.PG/2016/5091/dt.26.11.2016, the examination dates for the department of social sciences were stipulated as follows:</p> <table border="0"> <tr> <td>For 1st Semester</td> <td>For 3rd Semester</td> </tr> <tr> <td>9.12.2016</td> <td>8.12.2016</td> </tr> <tr> <td>12.12.2016</td> <td>10.12.2016</td> </tr> <tr> <td>15.12.2016</td> <td>14.12.2016</td> </tr> <tr> <td>15.12.2016</td> <td>16.12.2016</td> </tr> <tr> <td>20.12.2016</td> <td>19.12.2016</td> </tr> <tr> <td>&</td> <td>&</td> </tr> </table>	For 1 st Semester	For 3 rd Semester	9.12.2016	8.12.2016	12.12.2016	10.12.2016	15.12.2016	14.12.2016	15.12.2016	16.12.2016	20.12.2016	19.12.2016	&	&
For 1 st Semester	For 3 rd Semester													
9.12.2016	8.12.2016													
12.12.2016	10.12.2016													
15.12.2016	14.12.2016													
15.12.2016	16.12.2016													
20.12.2016	19.12.2016													
&	&													

22.12.2016

23.12.2016

But on the scrutiny of the money receipts it was noticed that in some cases the office order was not strictly followed in, in the collection of the examination fees. Due to non-imposition of the appropriate rules, i.e.(Rule 'C' and the Examination Notification order No. 5091 that mentioned above) against some students that even after they filled up the forms for examination prior to the clear seven days before the commencement of the examination, the fine amount have still been relaxed to them unscrupulously @ 250/- per student. The details of which are given below;

Sl. No	Name of the student	MR No.	Date	Total amount for form fill up	Seme-ster	Date of filling up of forms	Date of Exam started	Actual fine amount as per audit	Fine Amount Collected as per DCR	Rest amount to be collected
1.	Debasmita Das	10391	30.11.16	1750	3 rd	30.11.16	8.12.16	1000	750	250
2.	Shantanu Sasmal	10392	30.11.16	1750	3 rd	30.11.16	8.12.16	1000	750	250
3.	Rasmita Mohanta	10396	30.11.16	1750	3 rd	30.11.16	8.12.16	1000	750	250
4.	Udit Kumar Rana	10397	30.11.16	1750	3 rd	30.11.16	8.12.16	1000	750	250
5.	Amita Parida	10398	30.11.16	1750	3 rd	30.11.16	8.12.16	1000	750	250
6.	Rani Marndi	10399	30.11.16	1750	3 rd	30.11.16	8.12.16	1000	750	250
									Total:	1500

For such less collection the following officials are held responsible towards late fee for examination fee .No reply was furnished by the University authority till close of audit.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	SMT.GITANJALI DAS	PROFESSOR	NOW AT F.M.UNIVERSITY,BALASORE, DIST-BALASORE	750
2	SMT.SAGARIKA CHOUHDURY	JR.ASSISTANT	NOW AT F.M.University,Dist-Balaso re	750

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Excess payment in contingent Bill OSP 17

Excess payment(SFC)(OSP-

During the course of audit it is noticed that a sum of Rs.10.00 was excess paid due to totalling mistake in bill as given below.

Main VR NO	DATE	AMOUNT	PURPOSE	to whom paid	REMARKS	deion
	24/17.02.2017	15000.00	CONTIGENCY	PROF.P.K.MISHRA,HOD		
DESCRIPTION	qty	rate	amount as per audit	amount paid in bill	difference	

sub vr.no.09/bill no.307	10	5.00	50.00	60.00	10.00	Enve
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In response to the audit objection memo the amount was realized from PROF.P.K.MISHRA,HOD, vide bank challan no.5699/11.07.2017 and credited to pass book .Hence the objection was dropped.

14.2 - Irregular payment due to calculation error OSP-24

During the course of audit it was noticed that a sum of Rs.10,164.00.00 was excess paid due to tampering and calculation mistake in bills of voucher no.52/22.10.2016 out of Rs.49,540.00 was paid through Dr.Ashanta ranjan routray,HOD of I&CT. The details are given below.

vr no	date	As per audit	amount paid in bill by overwriting	difference	Remarks
sub vr no.12		36.00	2200.00	2164.00	Cost of banner
sub vr no.03		1890.00	9890.00	8000.00	To meet lodging and boarding charges
	Total	1926.00	12090.00	10164.00	

In response to the audit objection memo the university authority stated that Memo No- 19 dated 05.07.2017 (page-24) against voucher No. 52 dated 22.10.2016

In the sub-voucher i.e. (for flex banner), the supplier has inadvertently omitted to place the symbol ('i) for feet (i.e. square feet) which causes such misinterpretation in the part of audit. There are two hoardings in two campuses of size 12'6' and conference hall display area of 10'4' which may be verified. Under no circumstances the cost of the three flex banners would be Rs.36/- if at all it cannot serve any purpose.

So far sub-voucher No- 03 (for the purpose of guest entertainment, lunch, dinner and refreshment during three days visit, which can be verified from sub voucher 2 and 3), Manager of Saga Darshan (NCTE inspection team – Place of stay) has verified the Xerox bill bearing No. 5601 dated 19.04.2016) with no adverse remark.

So verified the vouchers and found that banner voucher of size was not mentioned the inches due to that amount was shown excess payment.Hence the banner amount of Rs.2164.00 is dropped but the over writing in voucher is not admissible in audit.Hence for such excess payment the following officials are held responsible.

1. Sri Ashnta Ranjan Routray,HOD,I&CT

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	DR.ASHNTA RANJAN ROUTRAY	READER	NOW AT FMUNIVERSITY,DIST-BA LASORE	8000

14.3 - OSP 20Excess payment in Digital India Workshop-NSS-regular cash book-

During the course of audit it is revealed that a sum of Rs.300.00 was excess paid in sub vr no.1/20.10.2016. On scrutiny on bill no.334 it was noticed that payment was made for Rs.4000.00 as against the actual bill value of to Rs.3940.00 . In the said bill vide sl.no 03 (A.3) glossy colour for 30 nos Was supplied@30.00 .But subsequently it was tampered to 40 nos against 30 nos.Hence due for 30 nos @30 comes to Rs.900.00.But the payment was made for 40 nos.@40.00 i.e Rs.1200.00 soRs.300.00 is treated as inadmissible and suggested for recovery from Dr.Nihar Ranjan Rout,programme co-ordinator,NS.S.

In response to the audit objection memo the university authority replied that sl no. 03 of bill no. 334 indicating 40 nos. of colour printouts in place of 30 was a candid correction, not tampering as had that been case, the total amount written against the entry must have been altered too. Therefore it may be accepted as genuine rectification. The reply of the local authority is not convincing at all. Hence for such excess payment of Rs.300.00 needs recovery from the following officials.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	NIHAR RANJAN ROUT	READER	NOW AT F.M.University,Balasore, Dist-Balasore	300

14.4 - OSP 21 Irregular expenditure in Digital India Workshop-N.S.S –Regular cash book

A-1000.00 Irregular expenditure

During the course of audit it is noticed that a sum of Rs.1000.00 was excess paid by way of Videography for one day programme on Digital India programme in N.S.S Special cash book vide vr .no.3/28.10.2016 On scrutiny of sub -voucher .no.9 /3.11.2016 it was found that only two nos. DVD were purchased as against of sub vr. no. 03/28.10.2016. It was further noticed that the DVD for photography 3 nos @1000.00 for Rs.3000.00 was paid against two nos. DVD resulting excess payment for Rs.1000.00. Hence for such irregular payment as against two nos. DVD purchased but three nos payment was made, as a result why should not treated as irregular expenditure.

Apart from that on sub vr.no.10/2.11.2016 it is revealed that two nos. pen drives were purchased including 16 GB of HP. These pen drives were need to be used for still photography and videography but these were kept unutilized for which the aim of the project could not be fulfilled. Hence the amount paid against sub vr .no 3/28.10.2016 for Rs.1500.00 is treated as inadmissible. Hence total excess payment for Rs.2500.00(1000.00+1500.00) paid through Dr.Nihar ranjan Rout,programmer co-ordinator N.S.S.is suggested for recovery.

In response to the audit objection memo the local authority replied that the work shop on digital India involved a lot of pre and post ofwork shop works for which pen drive and DVDs were used. But the reply could not be accepted due to the reasons mentioned above.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	NIHAR RANJAN ROUT	READER	NOW AT F.M.University,Balasore, Dist-Balasore	2500

14.5 - Payment made without acknowledgement Social science OSP 50

During the course of audit it was noticed that a sum of Rs.3200.00 was paid towards labour charges for cleaning of social science department premises vide vr no.15/3.01.2017 for using up of 4 nos of labourers from the dated 11.07.2016 to 19.07.2016 have no acknowledgement(either thump impression or signature) in the muster roll, which leads to proves the fraud of payment of labour charges in the muster roll and needs recovery of the above amounts from the concern department.

In response to the audit objection memo the local authority stated that because of the ensuing NAAC visit various works of the department were done on a war footing. As the overgrown grasses surrounding the Department were cleaned engaging labourers from Nuapadhi village in a hectic manner, inadvertently their signature could not be taken. Since, we know them, we have now prepared a fresh acquittance and submit it which contains their signatures. Therefore, the para may be dropped. The reply of the local authority is not convincing at all. The objection stands in own merit.. The reply of local authority to prepare a fresh acknowledgement after a gap of one year is astonished us as the labourers were NMR/DLR. For such cash payment without acknowledgement to labourers the following officials are held responsible. However, during Exit Conference related Mustor Rolls regarding payment of labour charges and orders of the Vice-Chancellor was verified. Hence the objection was dropped.

14.6 - osp-51- Inadmissible payment on purchase without stock entry.

Irregular expenditure towards cost of xerox paper.(social science)

On checking of vr no.1/24.04.2016 a sum of Rs.1550.00 was paid towards cost of 10 nos. Xerox paper packet. But when checking with stock register of page no.15 no stock entry was made. Hence the payment made without stock entry and utilization is not admissible in audit.

In response to the audit objection memo the University authority stated that due to heavy work load and by mistake,the items could not be entered into the stock register in time. The reply is not convincing&Rs1550.00 is treated as inadmissible & suggested for recovery.

The reply of the local authority is not convincing at all. Due to want of stock entry and misutilization of Xerox paper the following officials are held responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	DR.SUNIL KUMAR PADHI	PROFESSOR	NOW AT F.M.UNIVERSITY,BALASORE, DIST-BALASORE	775
2	SRI PRAFULLA BEHERA	INCHARGE CLERK,SOCIAL SCIENCE	NOW AT F.M.UNIVERSITY,BALASORE, DIST-BALASORE	775

14.7 - Excess payment on repair & renovation work at New campus,FMUniversity.OSP 94

Voucher No-44 date 7.2.2017.(PGR) -Rs40200.00

On scrutiny of the above voucher it was noticed that the amount of Rs.40200.00 was advanced to Prof.Bishnu Prasad Das on 3.7.2014 for repair of door windows of BS &BT Deptt. Accordingly he submitted bills for adjustment of advance as per L.N.1243/17.10.2016 of BS& BT Deptt. On checking of the concerned file(57/N) it was ascertained that order was passed by the Comptroller,Finance to disallow & deduct Labour /mistry charges due to non submission of mustor rolls in making payment.But ignoring above order,payment was seen made towards cost of materials including labour & mistry charges.Hence,Rs 7940.00 as per the details given below is suggested for recovery.

(i)Quantity of sal wood purchased as per bill $(0.3563+0.3247)=0.681 @ 35000.00=23835.00$

Amount due @34281/cum as per SR=23345.00

Excess paid=490.00

(ii)Mistry charges included in the Bill with cost of Ply=3000.00

(iii)Mistry charges included in the Bill with cost of Ply=4450.00

Total excess payment =Rs7940.00

In response to audit objection statement no reply was furnished by the local authority.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
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1	BISHNU PRASAD DAS	PROFESSOR	NOW AT F.M.UNIVERSITY,DIST-B ALASORE	3970
2	Sri Jagannath Sahu	Jr Asst	FMUniversity.Balasore	3970

14.8 - Excess payment on Inspection of Colleges during 16-17.OSP-111-112

Voucher No-42/23.3.2017(Gen-II)- Rs175000.00

On scrutiny it was noticed that Bills for Rs150006.00 was submitted by Dr Gananath Das, Registrar against the advance received on 12.1.17 & Rs24994.00 was refunded by him on 30.1.17.On verification of the bills following irregularities were noticed.

(i)Two vehicles were engaged for spot visit to 8(Eight) colleges under F M University for verification of Const of Womens Hostel.Accordingly one Scorpio (WB-38W-4976) &another Scorpio (OD-01-K-6700) were booked on hire for 4 days & 5 days respectively from 19.1.17 to 22.1.17..

So payment was made for these two hired vehicles as follows &excess payment for Rs2974.00 was made.Details of the same is furnished below.

item	.Paid to vehicle No-4976	Paid to vehicle 6700	excess
Hire charges	936km@11.00902km @11	902km @11	34km @11=374.00
halting charge	4 days @200.00=800.00	3 days@1000.00=3000.00	
	due for 3 days=600.00	due@200.00=600.00	
	excess 200.00	excess=2400.00	2600
total excess			2974

2. Still photo cost as per bill No173/19.1.17 was seen paid for Rs2500.00 to Pratik Digital Studio,Balasore against visit to Khaira College& HKM College,Kupari.But Kupari College was not the proposed visiting College .Hence,Rs1250.00(2500/2) was suggested for recovery.

3.Daily allowance for Rs1500.00 paid to Shorosi Mohan Das,Chairman of visiting team is treated as inadmissible as he was paid honorarium @5000.00 per day for 4 days.

4.As per the abstract of expenditure Dr, Ranindra kumar Nayak,Deptt. of Env.sc. and Dr.Gananath Das,Registrar were paid Rs.20000.00 each for visiting 8 different colleges with the chairman for 4 days which is treated as inadmissible . As they have been paid their regular salary for these days .Hence Rs.40000.00 is treated as inadmissible and suggested for recovery

The UGC L.N.WH-02/9 (ERO)-Part-VI-/2.9.16 & L.N.223/12.1.17 of F.M.University Balasore could not be made available to audit on issue of objection memo.Hence Rs.45724.00(2974+1250+1500+40000) was suggested for recovery.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	DR.RANINDRA KUMAR NAYAK	HOD,ENV.SC	NOW AT F.M.University,Dist-Balaso re	20000
2	DR.GANANATH DASH	EX-REGISTRAR	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	25724

14.9 - Non refund of advance after adjustment of vouchers. OSP-14

During course of checking of advance ledger with reference to Examination Cashbook it was noticed that Rs520.00 was due to be refunded by Prof. B.M.Otta,,Population Studies Deptt after adjustment of advance taken during 2012-13.But inspite of issue of objection memo the same could not be recovered.Hence Rs 520.00 as detailed below is suggested for recovery.

Amount paid on 21.12.12 - Rs 47500.00

Amount adjusted on 9.1.2017 -Rs 46980.00(Voucher No 97/Exam/9.1.2017)

Balance -Rs 520.00

In response to the audit objection memo no reply was furnished.Hence objection stands.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prof.Braja Mohan Otta	PROFESSOR	NOW AT F.M.University,Dist-BALASORE	520

14.10 - NSS Regular Cash book OSP-20A

As per S. Vr 8 total No. of Participants = 222

Accordingly cost of meal & tiffin was to be paid to

As per S. Vr 6 - Cost of lunch for 270 meals @ 120 = 32,400- Paid to Bapi Cateror,Balasure

S. Vr 7- Cost of tiffin for 270 @ 20 = 5400, Paid to FMU Canteen

Tea & biscuit for 270 @ 10 = 2700, Paid to FMU Canteen

Rs 40,500/- paid

Amount due for lunch = 222 @ 120 = Rs 26,640/-

Tiffin = 222 @ 20 = Rs 4440/-

Tea = 222 @ 10 = Rs 2220/-

Total due - 33300/-

Excess paid = 7200/-

The amount was paid by Sri N.R. Rout,Prof. cum- P.O.,NSS, FMU,Balasure is responsible for such excess payment.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	NIHAR RANJAN ROUT	READER	NOW AT F.M.University,Balasure, Dist-Balasure	7200

14.11 - Adjustment of advance against Gananath Das,Co-ordinator, Induction Training Programme 10.06.16 to 23.06.16 OSP-30

Vr No. 365/27.12.2016

On verification of abstract of expenditure submitted by G. Das, it was noticed that Rs 42000/- (21000 X 2) was paid to Rama Chandra Das, owner of vehicle Bolero against its Rs 11000/- mentioned balance for 14 days.

Bill No. 104/25.06.2016, Rs 21000/- (OR-01R-2172,Bolero)

Bill No. 105/25.06.2016, Rs 21000/- (OR-01R-5277,Bolero)

Above payment was shown paid for hiring as pool vehicle from FM Golei,Balasure to Nuapadhi University Campus. (15 KM)

As per F.D. O.M. No. 34085/dt. 29.09.2012, vehicles used as pool vehicles should be hired @ Rs 16000/- P.M. with minimum average mileage of 12 KM per Litre.

Accordingly for 14 days the hire charge due as per audit = 7467.00

Add fuel CB to as per Bill for 150 KM per day X 14 days = 2100 KM /12 = 175 Litre @ 59.22 = 10,363.00

Total = 17,830.00

Amount due = 17,830 X 2 = 35660.00

Amount Paid= 42000.00

Excess Paid= 6340.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	DR.GANANATH DASH	EX-REGISTRAR	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	6340

14.12 - OSP-31

Vr No. 365/27.12.2016

As seen from the abstract of expenditure submitted by Dr. Gananath Das,Co-Ordinator, Induction Training Programme, Rs 5,89,000.00 was paid towards meal,tiffin etc. of Trainees from 10.06.2016 to 23.06.2016 as per bill no. 99/25.06.2016 of M/s Shree Catering, Sri Vihar,Srikanthapur,Balasure.

During scrutiny, it was noticed that total number of trainees were 100 as per bill No. 1000/20.06.2016 of Kalpana Press, Gopalgaon,Balasure.

Hence cost of meals, tiffin etc. were to be paid accordingly. The details of excess amount paid with reference to the bill submitted by Shree Catering are calculated below.

10.06.2016 Extra 13 meals @ 371.00

17.06.2016 Extra 20 meals @ 371.00

18.06.2016 Extra 20 meals @ 371.00

19.06.2016 Extra 18 meals @ 371.00

21.06.2016 Extra 14 meals @ 371.00

18.06.2016 Extra 28 meals @ 371.00

Total- 113 @ 371.00 = Rs 41923.00

In response to the audit objection memo statement the

Responsible Person for this paragraph				
S/no	Name	Designation	Adress	Amount(In Rs:)
1	MANORANJAN NAYAK	COMPTROLLER OF FINANCE	F.M.University,Dist-Balaso re	20962
2	DR.GANANATH DASH	EX-REGISTRAR	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	20961

14.13 - Excess payment of hire charges of vehicle M/s Jasoda Transport, Sahadev Khunta,Balasoersp 36-38

On scrutiny of vouchers w.r.t. the bills submitted by the transport agency, it is noticed that excess payments have been made in forllowing vouchers. The terms & conditions for supply of bus issued by the Register,FMU on 10.09.2015 shows that the total distance travelled by any bus should reach 1600 KM P.M. The shortfall if any can be availed by the University any time during the period contract. But in following cases disparities have been noticed for which Rs 1,64,730.00 as calculated have been paid excess beyond the provision.

Further, as per O.O. No. 3903/30.10.2015 of the Registrar, the Proprietor, Jasoda Transport was allowed to supply 4(Four) Nos of buses o the University at monthly rate of Rs 62,700/- (up to 1600 KM P.M.) effected from 01.11.2015 to 31.10.2016. Accordingly, 4 buses were utilised for the purpose.

OR-01R-6116, OD-01G-3737, OR-01M-7837, OR-01R-4337 & OR-01S-4959(18.10.16 to 31.10.16) 5th bus.

The details of the business for the above mentioned buses are furnished below. As per above order of the University if total running KM exceeds 1600KM per bus per month the rate per KM was Rs 30/-, accordingly to which payment has been made. As less running KMs were not availed/adjusted, the audit is confined to calculate as noted below.

SI No.	Vr No. /Date	Amount Paid	Period	Distance to be covered @ 1600	Actually covered (KM)	Less covered @ 30/-	Excess
1	18/11.04.2016	250800(4 buses)	3/16	6400 KM	1443		
					1419		
					1479		
					1326		
				TOTAL	5667	733	21990
2	50/10.05.2016	253140(4 buses)	4/16	6400	1563		
					1678		
					1449		
					1489		
				TOTAL	6179	221	6630
3	111/24.06.2016	186682	5/16	4646	1446		
					912		
					1059		
					1161		
				TOTAL	4579	68	2040
4	156/03.08.2016	72950(2 buses)	6/16	1600	1434		
					213		
				TOTAL	1647	166	4980
5	190/17.08.2016	250800	7/16	6400	1392		
					1242		
					1434		
					1167		

				TOTAL	5235	1165	34950
6	229/22.09.2016	250800	8/16	6400	1501		
					1482		
					1541		
					1542		
				TOTAL	6066	334	10020
7	277/22.10.2016	250800	9/16	6400	1390		
					1434		
					1448		
					1401		
				TOTAL	5673	727	21810
8	318/17.11.2016	258056	10/16	6400	1032		
					1266		
					918		
					1107		
					921		
				TOTAL	5244	2077	62310
				G. TOTAL			164730

Hence Rs.164730.00 as per the above calculation was suggested for recovery in response to objection memo the local authority replied

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	DR.GANANATH DASH	EX-REGISTRAR	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	54910
2	MANORANJAN NAYAK	COMPTROLLER OF FINANCE	F.M.University,Dist-Balaso re	54910
3	PROF.SIBA PRASAD ADHIKARY	V.C	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	54910

14.14 - Irregular payment-Environment science OSP 40

During the course of audit it was noticed that a sum of Rs.825.00 was paid towards repair in bill no.18842144/19.10.2016 of chemistry cash book to Eureka Forbes limited, Balasore. But when on scrutiny of different vouchers vide vr. No .1/22.04.2016 of sl.no.02 it was found that the annual maintenance charge

renewal made from 22.04.2016 to 21.04.2018 of bill no.26090233/22.04.2016 and amount paid in that bill Rs.2795.00. When AMC was made there is no question extra bill allowed during that that tenure. Hence for such payment towards repair of Aqua guard is treated as irregular payment and it may be stated to audit why should not recovered from the department head and compliance reported to audit.

In response to the audit objection memo the local authority stated that providing drinking water is an urgent necessity for smooth functioning of the department. But reply was not upto the point of objection. Hence objection stands in own merit.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	DR.RANINDRA KUMAR NAYAK	HOD,ENV.SC	NOW AT F.M.University,Dist-Balaso re	825

14.15 - Excess & Irregular payment of Transportation charges of vehicle to Om Baba Travels, Balasoreosp 39

Vr No 201/23.08.2016, Rs 83344.00(NAAC Peer Team)

On scrutiny of connected records, it is noticed that excess payment has been made in following dates showing Night halts, extra hire charges etc. for which Rs 25159.00 has been calculated as irregular and inadmissible.

Bill No/Date	Date of Journey	Amount Paid	Amount Due	Excess	Remarks
11	19.07.2016	4504.00	4104.00	400.00	Balasore to Kharagpur & back
12	19.07.2016	675.00	6357.00	400.00	Balasore to Bhubaneswar & back
13	19.07.2016	6759.00	0.00	6759.00	-do-
14	20.07.2016 to 22.07.2016	11112.00	6312.00	4800.00	Chandipur to Balasore & back
15	-do-	11124.00	5924.00	5200.00	Chandipur to University & back
16	-do-	12480.00	7680.00	4800.00	-do-
17	-do-	4592.00	2192.00	2400.00	Balasore to University & back
18	-	6541.00	6541.00	0	Chandipur to Bhubaneswar & back
19	23.07.2016 to 24.07.2016	9078.00	8678.00	400.00	-do-
20	-	4548.00	4548.00	0.00	Chandipur to Kharagpur & back
21	-	5849.00	5849.00	0.00	Chandipur to Kolkata & back

As per G.O. No. 34085/F, dt. 29.09.2012, no standard bidding Document has been prepared for the purpose.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	DR.GANANATH DASH	EX-REGISTRAR	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	8387
2	MANORANJAN NAYAK	COMPTROLLER OF FINANCE	F.M.University,Dist-Balaso re	8386
3	PROF.SIBA PRASAD ADHIKARY	V.C	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	8386

14.16 - Excess Payment of hire charges of vehicle. Dev-Ilosp 44

Vr No. 368/29.12.2016, Rs 2,91,268.00, Jamunda Suppliers,Jajpur, Kalinga Nagar.

On scrutiny of the Bill No. (/)01-07 dt. 05.12.2016 of Jamunda Suppliers the following facts were disclosed.

Period	No. of buses	Working days	Amount
11/2016	5	Full	75000 X 5=3,75,000.00
As per O.O. no. 4642/28.10.2016 rent for excess KM (1086 KM @ 38.00)			Rs 41,268.00
Total			Rs 4,16,268.00
(-)SD			Rs 1,25,000.00

G. Total	Rs 2,91,268.00
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But as per holidays list for 11/2016, 6 days (6,12 to 14, 20,27) were Public Holidays during which the bus should not have run against which the firm was paid for full month working days.

Hence excess payment has been made for Rs15000.00 for each bus.(75000.00/30x6) So for 4 buses Rs60000.00 was suggested for recovery.In response to objection memo the log book of bus no. 5011 out of 4 buses was produced and verified.So Rs. 45000.00(60000.00-15000.00) was treated as excess payment and suggested for recovery.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	MANORANJAN NAYAK	COMPTROLLER OF FINANCE	F.M.University,Dist-Balaso re	15000
2	PROF.SIBA PRASAD ADHIKARY	V.C	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	15000
3	DR.GANANATH DASH	EX-REGISTRAR	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	15000

14.17 - excess payment of hire charges of bus. Dev-II, OSP-45

Vr No. 463/23.02.2017 Rs 4,06,388.00, 01.12.2016 to 31.12.2016, Full Month

Rs 4,35,344.00, 01.01.2017 to 31.01.2017, Full Month

Rs 8,41,732.00

As per the bill submitted by Jamunda Suppliers, Kalinga Nagar,Jajpur payment was made for full month working days @ 75000 P.M. But during 12/16, 6 days (4,10,11,13,18,25) and during 1/17 (14,26,23,1,8,15,22,29) 8 days were holidays. Hence, Rs 36872.00 as calculated below was paid excess during these two months.

12/16 (75000/31 X6) = Rs 14,516.00

01/17 (75000/31X8) = Rs 19,354.00

Total= Rs 33,870.00

During 12/16, the Bus No. OD-04-8157 has been covered 1521 KM as per the report (0N12/N). Hence, charges for 79 KM (1600-1521) @ 38/- for Rs. 36872.00 paid excess which is suggested for recovery.

79 X 38.00 = 3002.00

Total excess Payment = Rs 36872.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	DR.GANANATH DASH	EX-REGISTRAR	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	12290
2	MANORANJAN NAYAK	COMPTROLLER OF FINANCE	F.M.University,Dist-Balaso re	12290
3	PROF.SIBA PRASAD ADHIKARY	V.C	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	12292

14.18 - Excess consumption of fuel used for GeneratorDev-II

Vr No. 216/09.09.2016

On checking of the log book of the Generator of FM University, it is noticed that excess consumption of POL was shown utilised during the period of audit. A such as against 248 lists of actual consumption, 495 list shown consumed for which Rs 14022.00 (Rs 56.77/Ltr) is treated as loss to the University. So why Rs 14022.00 will not be recovered from the person responsible may please be clarified to audit.

Total hour of running (16-17)	Fuel consumed as per log book	Fuel consumption as per audit	Balance excess
124	495 @ 4ltr/hr	248@2Lit/hr	247 Ltr @ 56.77 =14022.00

It is pointed out that on 23.02.2017, the Generator was activated at 11 AM and closed at 1 PM i.e. 2 hrs & 4 Ltr of Pol was shown consumed as per report of Sri Anil Ku. Sahu, Electrician and Sri Deepak Ku. Mishra, Checking Officer cum PA to V.C. (log book P-91)

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Anil Kumar Sahoo	Electrician	Now at F.M. University, Balasore	7011
2	Deepak Kumar Mishra	P.A. to V.C.	Now at F.M. University, Balasore	7011

14.19 - Inadmissible payment of remuneration PGROSP-92

Vr No. 45/07.02.2017, Rs 3,50,000.00

As per file Order. Rs 2,50,000.00 and Rs 1,00,000.00 was advanced to Pabitra Mohan Nayak, Lect. in Social Science on 07.11.2013 & 19.06.2014 respectively. However, from the bills submitted by him for adjustment following irregular payments are noticed which may please be complied.

He has submitted bills as Course Co-Ordinator, PH.D Course Work on 02.08.2016.

1. Guest faculty Remuneration to the existing staff of F.M. University were shown paid as follows for taking Ph.D classes during 2013-14.

Sl No.	Name/Designation	No. of CL taken@500/-	Amount paid	Amount paid during office hour/time
1.	Dr. P.M. Nayak, Soc. Sc	3	1500.00	500.00 (3 PM to 4.30 PM)
2.	Dr. Bandana Barik, Lect.	3	1500.00	-
3.	Dr. B. Mitra, Reader, Bio-Tech	2	1000.00	1000.00 (10 AM to 1 PM)
4.	Dr. K.K. Tripathy, Reader, Pop. St	11	5500.00	5500.00 (10 AM to 3 PM)
5.	Dr. Minati Mishra, Lect. I&CT	14	7000.00	1000.00(10 AM to 1 PM)
6.	Dr. Nihar Ranjan Rout, Lect POP	2	1000.00	1000.00 (10 AM to 11.30)
7.	Dr. P.K. Narjary, Lect POP	2	1000.00	1000.00 (1.30 PM to 3 PM)
8.	Sri Manoj Kumar Rout, I&CT	10	5000.00	1000.00 (10 AM to 1 PM)
9.	Dr. M.C. Adhikary, Reader, APAB	2	1000.00	1000.00(1.30 PM to 4.30 PM)
10.	Dr. P.K. Barik, FMU	1	500.00	500.00 (3 PM to 4.30 PM)
11.	Dr. P.M. Nayak, Lect.	7 Months	10500.00	As Co-Ordinator)

	Soc. Sc			
12.	Dr. S.N. Dehury, Reader I&CT	2	1000.00	-
13.	Tanaya Mohanty, Lect. in Soc. Sc	1	500.00	500.00(10 MA to 11.30 AM)
14.	Dillip Ku. Muduli, Clerk	8 months	6400.00	800.00 (extra one month)
15.	Chandaneswar Sahu, Peon	8 months	4800.00	600.00 (extra one month)
16.	Dillip Ku. Pandit, Peon	8 months	2400.00	300.00 (extra one month)
17.	Labour Charges	13 days	3600.00	3600.00 (Hand Written receipts against Mustor Roll)
		TOTAL		18300.00

As per O.O. No. 2878/FMU/08.11.13, Dr. Pabitra Mohan Nayak, Lect.,P.G. Deptt. of Soc. Sc. was appointed as course Co-Ordinator for Ph.D course work running under FMU during Office hours on a consolidated remuneration of Rs 1500/- P.M. w.e.f. 29.10.2013. So, payment of remuneration for working during office hours for Rs 18,300/- for Ph.D course work was not permissible as per above order which may be clarified. Further, the course Co-Ordinator was paid remuneration for 7 months whereas staff vide Sl No. 14 to 16 were paid for 8 months. The circumstances may please be clarified failing Rs 18300.00 is suggested for recovery from Dr. Pabitra Mohan Nayak, Lect.,P.G. Deptt. of Soc. Sc.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Pabitra Mohan Nayak	Lect. in Political Science	Now at F.M. University, Balasore	18300

14.20 - Sanction Order Wanting OSP-96

1) Bill No. 72/16-17, Rs 29700.00

As per the Bill, Rs 29700.00 was seen paid to Dr. Satyaswarap Debasish, Ex-Lect., Deptt. of Business Management towards unutilised leave salary from 01.09.2004 to 01.06.2010 vide Memo No. 511/26.11.2016. The sanction order, Leave A/c and Personal File for the same may be produced to audit for sanctioning.

2) Bill No. 67/16-17, Rs 76375.00, Net-59,789.00

As per the Bill for Nov,16, leave salary for the period from 01.11.2016 to 12.11.2016 suffixing 13.11.2016 and 14.11.2016 (12 days) (PN. 12.11.2016 to 14.11.2016) sanctioned vide Memo No. 5136/28.11.2016. The S.O. leave A/c and Personal File of Dr. Bhaskar Behera, Lect. in BT, may be produced to audit.

3) Bill No. 35/16-17, Rs 3,33,899.00

It is noticed that study leave salary from 22.05.2015 to 27.11.2015 was paid to Dr. Tanaya Mohanty, Ex-Lect. Sociology vide Memo No. 2039/09.05.2016 and () arrear S.O. No. 3055/27.07.2016. Concerned File and Sanction Orders may please be produced to audit.

4) Bill No. 11/16-17, Arrear pay bill in favour of Dr. S.S. Prabhu, Lect. in Pol. SC from 01.02.2015 to 20.12.2015 vide Memo No. 4019/dt. 12.11.2015 (Maternity Leave) and No. 236/dt. 16.01.2016 (Receive excess payment was drawn and paid as follows.

Gross- Rs 271545.00

Ded- Rs 42109.00

Net- Rs 229436.00

Sanction Orders along with connected file may be produced for (). (Bill copy enclosed)

5) Bill No. 9/16-17, Rs 61,276.00

Arrear leave salary paid to following employees was drawn as furnished below, connected file, sanction orders may be produced.

1.	Dr. G.B. Mundu,Lect. in Pop	28.11.15 to 30.11.15	4473.00
2.	Mrs. M. . AO, -do-	20.11.15 to 30.11.15	15610.00
3.	Dr. B.N. Nayak,Lect APAB	01.12.15 to 31.12.15	2160.00
4.	Mrs M. Jena,Lect. in I&CT	19.12.15 to 31.12.15	18759.00
5.	Dr. S.K. Agarwal, Reader APAB	20.11.15 to 31.12.15	7926.00
6.	Mr. SN Sa, Lect. ECO	01.01.16 to 31.01.16	1320.00
7.	Mrs. S. Thapa, Lect in Soc.	05.02.16 to 31.03.16	8034.00
8.	Dr. S.S. Prabhu,Lect. in Pol. Sc	29.01.16 to 31.01.16	2994.00
		TOTAL	61276.00

Hence due to non-production of connected records of Rs 7,14,100.00 (29700.00+59789.00+333899.00+229436.00+61276.00) is kept under objection.

14.21 - Irregular Payment of Printing Charges DDCE OSP-99-100

Vr No. 72/16.02.2017, Rs 48780.00

On scrutiny of the voucher with connected records it was noticed that order was placed on 03.10.2016 to M/s Kalpana Press, Gopalgaon,Balasore for pointing of Fly Leaf,I. Card and Money Receipt. books as per requirement

Fly Leaf- 1500 Nos @ 9.80 = Rs 14700.00

I. Card- 3000 Nos @ 8.60 = Rs 2580.00

M.R. Books- 3000 Nos @ 10.50 = Rs 31500.00

Total = Rs 48780.00

Accordingly the firm supplied the above quotation of stationeries on 31.10.2016 (15/N). The store I/c was also directed to enter the items received thereon. The challan submitted by the firm (Bill No. 27/31.10.2016) does not contain the rate & amount. However, no store entry certificate was seen furnished on the challan dt. 31.10.2016. It was also not certified by the Director,DDCE & C.O.F. till date. Hence, the original credit bill dt. 31.10.2016 may be produced for verification of stock entries and utilisation.

On further scrutiny, it was noticed that on cash/credit memo No. 1067/dt. 06.02.2017 was received by the Deptt. and show entry certificate has been furnished on 06.02.2017 against the items received on 30.10.2016. The money receipt of M/s Kalpana Press, Gopalgaon,Balasore No. 113/17.02.2017 was seen issued against its Bill No. 1067/dt. 16.02.2017 and not for the tems supplied as per Challan No. 27, dt. 31.10.2016. So, it should not be ascertained whether the stationeries were received or not. The Ordersheet (15/N,16/N) disclosed that the stationeries were received on 31.10.2016 and 06.02.2017. The stock entries are seen made on 06.02.2017 as per certificate.

The fact may be clarified to audit along with stock register,Quotations, comparative statements etc.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	SRI AVINASH ROUL	DEALING ASST.	NOW AT F.M.UNIVERSITY	12195
2	Upendra Jena	JR.ASSISTANT	NOW AT F.M.UNIVERSITY,DIST-B ALASORE	12195
3	Damayanti Majhi	DEALING ASST.	NOW AT F.M.UNIVERSITY,DIST-B ALASORE	12195
4	Prof.Bhagaban Das	PROFESSOR	NOW AT FMUNIVERSITY,DIST-BA	12195

LASORE

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment in works due to higher rate.OSP-46

Development A/C- Vr No-203/23.8.16-Rs138329.00-Renovation of Canteen at New Campus.

Vr No-217/9.9.16-553467.00-Renovation work in PG Deptt,MBA,APAB & CT.

MB NO-13/16-17-Page 1 to 13(Vr 203/23.8.16)& MB NO-12/16-17 Page1 to 49.(Vr 217/9.9.16)

On scrutiny of the above vouchers with connected MBs it was noticed that estimates were technically sanctioned on 8.6.16 & administratively approved by the Registrar on 25.6.2016.Measurement for Vr No217/9.9.16 was recorded at page 1 to 49 on 26.7.16 of MB No-12 & for Vr No203/23.8.16 at page 1 to 13 of MB No13.But the rate paid for the following items of works differs from each other though agreement was seen made for the two projects at a time.As such Rs8663.00 as calculated below was suggested for recovery.

Name of item executed	Excess	Rate paid as per Vr No 203/23.8.16	Rate paid as per Vr No 217/9.9.16	Excess/unit	Quantity
1, Dismantling of As floorong etc. sqm	467.00	49.96per sqm	51.50	1.54	151.66x2=303.32
2.Fitting of vitrified Tiles etc. sqm	8196.00	932.98 per sqm	960.00	27.02	151.66x2=303.32
Total-	Rs8663.00				

In response to audit objection the local authority replied that since the difference between estimated price and negotiated price are within 10%,the para may be dropped.As the reply was not convincing the objection stands on its own merit.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	ER.GOURISANKAR JENA	PROJECT ENGGR.	NOW AT F.M.UNIVERSITY,DIST-B ALASORE	4322
2	DR.GANANATH DASH	EX-REGISTRAR	NOW AT F.M.UNIVERSITY,DIST-B ALASOR	4341

15.2 - Irregular payment towards construction of Qrs at Old Campus.OSP- 101

General Fund -II (SB A/c No18514,UcoBank,Nuapadhi.)

Vr No-41/23.3.17-----Rs 6000000.00 Cheque No-223754/23.3.17

Vr No-43/30.3.17-----Rs 9000000.00 Cheque No-223755/30.3.17

Total-----Rs15000000.00

On checking of above vouchers it was noticed that Rs15000000.00 was paid to the Executive Engineer,BCD-II ,CPWD ,Bhubaneswar for constuction of 6 Nos 2 BHK

residential quarters(G+2) at old campus,FM University,Balasore as per SO No-1470/23.3.17 of the Vice-Chancellor.It was further noticed that the amount of

Rs15000000.00 was received from Higher Education Deptt vide its SO No2276/21.1.17 towards 2nd & final instalment for the purpose.From the corresponding

file(2/N) it was noticed that 40% of the same was released to start the project(st Instalment.).Further 2nd instalment was released without obtaining approval of the

VC(3/N).Thus total amount was released & final expenditure shown in the cashbook during 16-17.But no voucher,acknowledgement fromCPWD, report of

,CPWDplan&Estimate,Measurement Book,Tender documents,photocopy of the progress of works,SO No 2276/HE/21.1.17 etc could not be made available to audit.

Hence in absence of above mentioned records total amount of Rs15000000.00 is kept under objection.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - FOCUS AREA

16.1 - Focus area relating to audit of Different Department of F.M.U.-

There are 8 P.G Teaching departments functioning in Fakir Mohan University under the audit period as given below.

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

The Department wise Students strength for Regular Courses and S.F.C. are furnished below

A .REGULAR COURSE-

SL NO	NAME OF THE DEPARTMENT	INTAKE CAPACITY	ADMITTED STRENGTH
1	Env. Science	32	31
2	Business Management	40	40
3	POPULATION STUDIES	40	7
4	BS and BT	32	27
5	I & C.T.	40	32
6	Social Science	48	48
7	AP&AB	16	16
8	Education	50	50

B.S.F.C. COURSE

SL.No.	Name of the Department /Courses	Education streams	Intake capacity	Admitted strength	Name of the HOD
(I).	POPULATION STUDIES				Dr. Nihar Ranjan Rout
a.	MA population studies	Regular	16	06	
b.	MA Geography	Regular	12	01	
c.	MA Social work	SFC	24	03	
d.	Mphil Population studies	SFC	10	03	
e.	Mphil Geography	SFC	10	07	
II.	BUSINESS MANAGEMENT				Dr. Bhagaban Das
a.	Business mangament	Regular	40	40	
b.	Master of Commerce	SFC	32	32+1=33	
c.	Mphil Commerce	SFC	12	12	
d.	Mphil Mangement	SFC	08	08	
III.	APPLIED PHYSICS & BALLISTICS				Dr. S.K. Agarwalla
a.	APAB	Regular	16	15	
b.	Msc Physics	SFC	24	23	
c.	Mphil Physics	SFC	10	08	
IV.	I&CT DEPARTMENT				Dr. Sachidananda Dehuri
a.	MCA	Regular	30	20	
b.	Msc IT	Regular	10	06	
c.	MCA (LE)	Regular	-	06	
d.	Mphil (CS)	SFC	12	06	
V.	SOCIAL SCIENCE DEPARTMENT				Prof. Gitanjali Das
a.	MA Economics	Regular	16	16	
b.	Political Science	Regular	16	16	
c.	Sociology	Regular	16	16	
d.	MA Economics	SFC	-	06	
e.	MA Political Science	SFC	-	15	
f.	History	SFC	-	11	
g.	Mphil Economics	SFC	16	12	
h.	Mphil Political science	SFC	16	10	
i.	Mphil Sociology	SFC	16	09	
VI.	ENVIRONMENTAL SCIENCE DEPARTMENT				Dr. Ranidra Kumar Nayak

a.	Environmental Science	Regular	32	31	
b.	Environmental Science (Chemistry Msc.)	SFC	16	16	
c.	Environmental Science (Chemistry Mphil)	SFC	12	05	
VII	BS&BT				DR.Bishnu pradas das,
	M.Sc Biotech	Regular	12	12	
	M.sc Botany	Regular	10	09	
	M.sc Zoology	Regular	10	06	
	M.sc Botany	SFC	10	06	
	M.sc Zoology	SFC	10	06	
	M.phil Biotech	SFC	12	05	
	M.Phil Bio science	SFC	12	12	
		Total:-	498	416	

16.2 - DEPARTMENTWISE FINANCIAL POSITION

i. Population Studies (HOD Cash Book), UCO Bank FMU, Vyasnanagar, A/C No. 12910100177010					
	RECEIPT			EXPENDITURE	
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	Centre Charges	23200	1	Remuneration for Mphil Examination	19077
2	Bank Interest	1828	2	Contingency	5266
3	From NAAC	28125	3	Advance adjusted	20780
4	Audit recovery	22600	4	MA/Mphil Admission	9600
5	Transfer to Examination Fund	666	5	Odd Semester MA	144067
6	Advance from Examination Fund	143560	6	For NAAC Team visit	28125
7	Mphil Exam. Advance	3040			
8	Processing of MA/Mphil Admission	21000			
9	By NEFT from P& C Deptt.	122500			
10	Opening of pass book	500			
	TOTAL	367019		TOTAL	226915
	O.B. as on 1.04.2016	28289		C.B. as on 31.03.2017	168393
	Grand Total-	395308		Grand Total-	395308

b. English Cash book, Uco Bank, FMU, Nuapadhi, A/C No. 24150110021217					
	RECEIPT			EXPENDITURE	
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	Bank Interest	236	1	Office stationaries	6085
	O.B. as on 1.04.2016	8015		C.B. as on 31.03.2017	2166

	Grand Total-	8251		Grand Total-	8251
c.	Geography Cash Book, UCO Bank, FMU, Nuapadhi, A/C No. 24150110021200				
	RECEIPT			EXPENDITURE	
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	Bank Interest	14	1	Imperative charge	52
	O.B. as on 1.04.2016 (At DCR page No.04)	315		C.B. as on 31.03.2017 (At DCR Page No. 08)	277
	Grand Total-	329		Grand Total-	329

II.	Environmental Science, HOD,Cash Book, UCO Bank, FMU, Nuapadhi, A/C No. 12910100177011				
	RECEIPT			EXPENDITURE	
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	From PGR Fund	9000	1	Conduction of Examination	12040
2	Transfer from General Fund-II	110000	2	conducting seminar	110000
3	From COF for NAAC visit	20000	3	Miscellaneous expenditure	3967
4	NAAC	25000	4	For NAAC Team visit	45000
5	Bank Interest	1027	5	Admission M.Sc, centre charges	6000
6	From SCR	22750	6	Mphil/Msc. Semester Examination	50000
7	Examination fees advance	53011			
8	Audit recovery	50000			
	TOTAL	290788		TOTAL	227007
	O.B. as on 01.04.2016 (At CBP No. 63)	14445		C.B. as on 31.03.2017 (At CBP No. 75)	78226
	Grand Total-	305233		Grand Total-	305233

b.	Environmental Science (Chemistry), SFC Cash Book, UCO Bank, HOD, Environmental Science (Chemistry), Nuapadhi, A/C No. 24150110006870				
	RECEIPT			EXPENDITURE	
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	Bank Interest	2126	1	Miscellaneous Expenditure	39805
2	Credited by SCR	12950			
	Total-	15076		Total-	39805
	O.B. as on 01.04.2016	59614		C.B. as on 31.03.2017	34885
	Grand Total-	74690		Grand Total-	74690

III.	MBA Department				
a.	Commerce Fund Cash Book, UCO Bank (HOD, MBA Ganeswarpur Industrial Estate, A/C No. 12910110042335)				
	RECEIPT			EXPENDITURE	
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	Bank Interest	2940	1	Centre expenses	17750
2	Centre Charges	41100			
3	Examination Fees	1500			

	Total-	45540	Total-	17750	
	O.B. as on 01.04.2016 (At Vol-(1) CBP No. 36	71887	C.B. as on 31.03.2017 (At Vol-2, CBP No. 04	99677	
	Grand Total-	117427	Grand Total-	117427	
b.	Management Fund Cash Book				
	UCO Bank, HOD, MBA, Ganeswarpur, Industrial Estate, Januganj A/C No. 12910100177013				
	RECEIPT		EXPENDITURE		
S.L.No.	Head of Receipt	Amount(in Rs.)	SL. No.	Head of Expenditure	Amount(in Rs.)
1	Bank Interest	517	1	Examination Remuneration	46000
2	For NAAC visit	25000	2	For NAAC Team visit	25000
3	From COF, FMU	289046	3	Contingency	14000
4	Centre charges	58700			
5	Advance for P.G. Admission	6000			
	Total-	379263	Total-	85000	
	O.B. as on 01. 04.2016 (At CBP No.56)	7002	C.B. as on 31.03.2017 (At CBP No. 65)	301265	
	Grand Total-	386265	Grand Total-	386265	

IV	Applied Physics and Ballistic Department				
	UCO Bank, Ganeswarpur, Januganj, A/C No. 12910110036006				
a.	SFC Cash Book				
	RECEIPT		EXPENDITURE		
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	Centre charges	43050	1	Even Semester Examination	30000
2	Bank Interest	5284	2	During NAAC PEER Visit	50384
3	Admission Mphil Physics	5000			
	Total-	53334	Total-	80384	
	O.B. as on 01.04.2016 (At CBP No. 02)	148221	C.B. as on 31.03.2017 (AT CBP No. 11)	121171	
	Grand total-	201555	Grand total-	201555	
b.	Regular Cash book (Head Account)				
	UCO Bank, Ganeswarpur, Industrial Estate, Januganj, A/C No. 12910100188654				
	RECEIPT		EXPENDITURE		
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	Bank interest	7428.00	1	Even semester examination	41250.00
2	Centre charge	51050.00	2	NAAC Peer visit	50000.00
3	Admission contigency (COF)	3000.00	3	Admission of Msc. Physics	3000.00
4	For NAAC Peer Team	25000.00	4	For fellowship (M. Barik)	24000.00
5	Scholarship amount from IMA, BBSR	24000.00	5	Contingency	10000.00
6	Audit recovery	2500.00	6	Valuation of question paper	20480.00
7	From COF	236616.00	7	Organising RDNMS	100000.00
	Total-	349594.00	Total-	248730.00	

	O.B. as on 01.04.2016 (CBP No.02)	173619.00		C.B. as on 31.03.2017(CBP No.14)	274483.00
	Grand Total-	523213.00		Grand Total-	523213.00
V	Social Science Department.				
	HOD Cash Book , UCO Bank, Naupadhi, FMU, HOD Social science , A/C NO. 12910110001394				
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	From Exam Fund	24948.00	1	For MA/Mphil/ Examination	55948.00
2	From PGR Fund	29300.00	2	Electrical Items	13602.00
3	from General Fund	110000.00	3	Ad. For Sanitation work	20000.00
4	From Dve. Fund (HOD)	39909.00	4	Ad. For contigency	28300.00
5	By TRF	3640.00	5	Development work	3800.00
6	HOD Social Science	12900.00	6	PGR Fund imprest money	6398.00
7	Centre charge	44250.00	7	For NAAC Expenses	5400.00
8	Bank Interest	14711.00	8	MA/Mphil Examination	73998.00
9	Centre Advance	41250.00	9	Refund of Centre Advance to COF	24183.00
10	Audit recovery	95400.00	10	For National Seminar	80000.00
			11	Advertising	1200.00
			12	Computer expenses	5200.00
	Total-	416308.00		Total-	318029.00
	O.B. as on 01.04.2016 (CBP No.21)	472542.00		C.B. as on 31.03.2017 (CBP No. 56)	570821.00
	Grand Total-	888850.00		Grand Total-	888850.00
VI	I AND CT DEPARTMENT				
	HOD Cash book, uco bank, Nuapadhi, FMU, A/C NO..12910100177012				
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	INTEREST	403.00	1	CONTIGENCT	2200.00
2	NAAC	47052.00	2	NAAC	47052.00
3	ADMISSION FEE	6000.00	3	ADMISSION	3000.00
4	CENTER CHARGES	51100.00	4	SFC RETURN	3000.00
5	EXAM	36007.00	5	EXAM	42736.00
6	SEMINAR	110000.00	6	seminar	110000.00
	TOTAL	250562.00		TOTAL	207988.00
	O.B as on 1.04.2016	8994.00		CB as on 31.03.2017	51568.00
	GRAND TOTAL	259556.00		GRAND TOTAL	259556.00
VII	P.G DEPTT.OF EDUCATION				
	HOD Cash book, uco bank, Nuapadhi, FMU, A/C NO.12910110070413				

S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	MISC	250.00	1	CONTIGENCY	24000.00
2	CONTIGENCY	20000.00	2	CENTER CH	14000.00
3	CENTER CHARGES	34650.00	3	SEMINAR	100000.00
4	INTEREST	113.00			
5	VALUATION	11000.00			
6	SEMINAR	110000.00			
	TOTAL	176013.00		TOTAL	138000.00
	O.B as on 1.04.2016	0.00		CB as on 31.03.2017 (C.B.P 15)	38013.00
	GRAND TOTAL	176013.00		GRAND TOTAL	176013.00

VIII.P.G DEPTT.OF BIO SCIENCE AND BIO TECHNOLOGY

During the course of audit the above department was not produced records and registers to audit in response to the audit objection memo page no 12.Hence University authority is advised to look in to this matter for non production of records and same will be produced to next audit.

IX					
DDCE (A SEPARATE WINGS UNDER F.M.UNIVERSITY)					
DIRECTOR, Cash book, uco bank, Nuapadhi, FMU, A/C NO.12910110008867					
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	INTEREST	2197.00	1	NAAC	30000.00
2	FROM DDCE	75000.00	2	CON	30000.00
			3	BED	15000.00
	TOTAL	77197.00	TOTAL	TOTAL	75000.00
	O.B as on 1.04.2016	31806.00		CB as on 31.03.2017 (CBP-236)	34003.00
	GRAND TOTAL	109003.00		GRAND TOTAL	109003.00

P.G. Gents Hostel					
i. UCO Bank, Nuapadhi, Asst. Supdt. P.G. Gents Hostel, FMU, A/C No. 24150110022788					
ii. UCO Bank, Nuapadhi, Asst. Supdt. P.G. Gents Hostel, FMU, A/C No. 12910100175932					
RECEIPT			EXPENDITURE		
S.L.No.	Head of Receipt	Amount(in Rs.)	SL.No.	Head of Expenditure	Amount(in Rs.)
1	Bank Interest	18538	1	Remuneration	283581
2	Admission/re-admission fees	815690	2	Miscellaneous expenditure	53462
3	Mess dues	1029771	3	Grocery	551105
4	Refund of Mess Advance	10000	4	Green vegetables	638971
5	Electricity charges	4480	5	Return of caution money	6661
			6	Paid to warden	7978
			7	Development Fund	291600
	Total-	1878479	Total-	Total-	1833358
	O.B. as on 01.04.2016 (At CBP No.38) Rs. 47227+288622	336085		C.B. as on 31.03.2017 (At CBP No. 87,88,89) Rs. 42536+338670	381206
	Grand Total-	2214564		Grand Total-	2214564

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - NSS records produced to audit which was not produced to last audit report i.e 2011-12 and 2015-16

The following records of different colleges under jurisdiction of F.M.University,Balasore which was not produced during the last and previous audit report now produced to this audit as given below.

SL.NO	NAME OF THE COLLEGE	NSS (NORMAL) GRANT	NSS(SPL.) GRANT	OPA	TOTAL	REMARKS
1	PRINCIPAL NILGIRI WOMENS COLLEGE,NILGIRI	8600.00	0.00	0	8600.00	A.R.NO.191099/AR /2016-17 FOR THE YEAR 2015-16
2	PRINCIPAL,R.I.H.S,BHOGARAI	17200.00	22500.00	0	39700.00	
3	PRINCIPAL,S.R.COLLEGE,BALIAPAL	17200.00	11250.00	0	28450.00	
4	PRINCIPAL,BALIAPAL COLLEGE,PHYSICAL EDUCATION,BALASORE	8600.00		0	8600.00	
5	PRINCIPAL,WOMENS COLLEGE,BHOGARAI	8600.00	11250.00	0	19850.00	
6	PRINCIPAL,A.B COLLEGE,BASUDEVPUR	17200.00	22500.00	0	39700.00	
7	PRINCIPAL,CHARAMPA COLLEGE,CHARAMPA	26800.00		0	26800.00	
8	PRINCIPAL, MOTTO DEGREE COLLEGE,MOTTO	17200.00	22500.00	0	39700.00	
9	PRINCIPAL,NAAMI COLLEGE, NAAMI	17200.00		0	17200.00	
10	PRINCIPAL, SALANDI DEGREE COLLEGE	17200.00	4500.00	0	21700.00	
11	PRINCIPAL,+3 PANCHAYAT DEGREE COLLEGE ,BARIKPUR	17200.00	22500.00	0	39700.00	
12	PRINCIPAL,TIHIDI COLLEGE,THIDI	17200.00	22500.00	0	39700.00	
13	PRINCIPAL,TRUPTI WOMENS COLLEGE	17200.00	22500.00	0	39700.00	
14	PRINCIPAL BALASORE LAW COLLEGE,BALASORE	8600.00		0	8600.00	
15	PRINCIPAL CHANDBALI COLLEGE,CHANDABALI		9000.00	0	9000.00	
1	PRINCIPAL,+3 PANCHAYAT DEGREE COLLEGE ,BARIKPUR	8600.00	11250.00	0	19850.00	A.R.NO.5822/A.R/2012-13 BALASORE
2	PRINCIPAL CHANDBALI COLLEGE,CHANDABALI	17200.00	22500.00	4800	44500.00	
	GRAND TOTAL	241800.00	204750.00	4800.00	451350.00	

PARA: 18 MISCELLANEOUS

18.1 - Details of sanctioned strength ,men in position and vacancy position of teaching staff of F.M.University,Balasore

Details of sanctioned strength ,men in position and vacancy position of teaching staff of F.M.University,Balasure

Deptt	Sanctioned Post			Existing			Vacant Position		
	Prof	Reader	Lect	Professor	Reader	Lecturer	Prof	Reader	Lect
BS & BT	1	2	3	1 Prof. B. P. Dash	1 Dr. B. Mitra (Gen.)	3 Dr. B. Behera (SC) Dr. S. Mahalik (SC) Dr. Punam Kumari(ST)	-	1 (Adv)	-
Env. Sc.	1	2	3	1 Prof. S. K. Dey	1 Dr. Ranindra Kr. Nayak Dr. Prakash Ch. Mishra	2 Dr. S.C. Pradhan(Reader CAS) (Gen.) Dr. Mihir Tanaya Das (Gen.)	-	-	1 (Adv)
Popu. Std.	1	2	3	1 Prof. Laxmi Narayan Dash	2 Dr. K. K. Tripathy Dr. N. R. Rout (Gen.)	2 Ms. Moatula Ao (ST) Dr. G.B. Mundu (ST)-Lien Vacancy	-	-	1
APAB	1	2	3	1 Prof. M. C. Adhikary	2 Dr. S. Pattanaik Dr. S. K. Agarwalla	2 Dr. Bibekananda Nayak(SCBC) Dr. Rajib Biswal (UR)	-	-	1 (Adv)
I & CT	1	2	3	1 Prof. S. Pattanaik	2 Dr. S. N. Dehuri Dr. A. R. Routray	3 Miss Minati Mishra (Gen.) Mrs. Manaswini Pradhan (Gen.) Mrs. Monalisa Jena(ST)	-	-	-
Bus. Mgt.	1	2	3	1 Prof. D. P. Mishra	2 Prof. B. Das(Prof. CAS) Dr. P. Routray	2 Dr. A. B. Jena (SC) Dr. D. Das (SEBC)	-	-	1 (Adv)
Social Sc.	1 (P. Sc)	3 Soc-1 Eco-1 P.Sc-1	8 Soc. - 3 Eco. -3 PI.Sc.-2	Prof. Anil Ku. Mohapatra	2 (Pol. Sc. / Eco.) Prof. G. Dash, (Prof. CAS- Pol. Sc.) Dr. Sunil Ku.	8 (Eco. - 3/Soc. - 2/Pol. Sc. - 2) Dr. G. Panda (Eco.) (UR) Dr. S. Majhi (Eco.) (ST) Dr. S. N. Sa (Eco.) (Gen)	-	1 (Soc) (Adv)	-

					Padhi, (Eco)	Dr. P. M. Nayak (Soc.) (SEBC) Ms.Smrutisikta Thapa(Soc.) ((ST) Dr. Sipra Sagarika (Soc.) (Gen) Dr. R. K. Pradhan (Pol. Sc.) (Gen) Dr. Rajshree Dutta(Pol. Sc) (Gen)			
Language & Literature (Odia, English & Urdu)	1 Odia	Assoc. Prof. 03 Odia Eng Urdu	Asst. Prof. 5 Odia-3 Eng-1 Urdu-1	Prof. Santosh Ku. Tripathy	-	5 Dr. Shadab Alam (Gen) -URDU Dr. Hemalata Behera (SEBC) - Odia Dr. Jayanta Ku. Das (SEBC) -Odia Dr. Prahallad Khilla (SC) -Odia Ms.S.S. Sahoo (SEBC) -Eng	-	Assoc. Prof. 3 Odia-01 Eng-01 Urdu-01 (Adv)	-
TOTAL	8	18	31	8	13	27	-	5	4
		57			48			09	

18.2 - Details of Sanctioned strength & Vacancy Position of Non-Teaching Posts as on 31.03.2017

FAKIR MOHAN UNIVERSITY, VYASA VIHAR, BALASORE

Details of Sanctioned strength & Vacancy Position of Non-Teaching Posts as on 31.03.2017

SL. No.	Deion of Posts	Sanctioned strength	Men in Position	Vacancy
1	2	3	4	5
1	Vice Chancellor	01	01	0

2	Registrar	01	01	0
3	Controller of Examinations	01	01	0
4	Comptroller of Finance	01	01	0
5	Development Officer	01	0	01
6	Assistant Registrar	02	0	02
7	Budget-Cum-accounts Officer	01	0	01
8	Asst. Engineer(Civil)	01	0	01
9	Section Officer	05	02	03
10	P.A to V.C & Registrar	01	01	0
11	Medical Officer	01	00	01
12	Jr. Steno	02	0	02
13	Sr. Assistant	10	06	04
14	Jr. Assistant	15	10	05
15	Jr. Asst.-cum-DEO	03	02	01
16	Typist	01	01	0
17	Diarist	01	01	0
18	Lab. Tech-cum-Store Keeper	04	04	0
19	Asst. Librarian	02	01	01
20	Physical Education Officer	01	00	01
21	System Manager	01	00	01
22	Computer Programmer	02	00	02
23	Manager, Guest House	02	0	02
24	Nurse	01	0	01
25	Pharmacist	01	00	01
26	Dresser	01	01	0
27	Matron(Ladies Hostel)	04	00	04
28	Care Taker(Gents Hostel)	02	00	02
29	Cook	02	00	02
30	Driver	01	01	0
31	Library Attendant	02	02	0
32	Laboratory Attendant	03	00	03
33	Peon	14	14	0
34	Watchman	01	01	0
Total		92	50	42

18.3 - Excess payment of salary to contractual employees osp 80

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-Estt-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 appointment 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.

SRI RATIKANTA BEHERA,ASST.LIBRARIAN																			
Salary drawn								salary due as per audit.						excess paid					
SL.N O	YEAR	PAY	G.P	D.A	H.R. A	EMPLOY ER SHARE	TOTAL	PAY	G.P	D. A	H.R. A	EMPLO YER SHARE	Total	D.A	H.R. A	EMPLOY ER SHARE	TOTAL	BILL NO.	
1	Mar-16	9300	4200	16065	1350	2957	33872	9300	4200			1350	14850	16065	1350	1607	19022	02/2016-17	
2	Apr-16	9300	4200	16065	1350	2957	33872	9300	4200			1350	14850	16065	1350	1607	19022	14/206-17	
3	May-16	9300	4200	16875	1350	3038	34763	9300	4200			1350	14850	16875	1350	1688	19913	23/2016-17	
4	Jun-16	9300	4200	16875	1350	3038	34763	9300	4200			1350	14850	16875	1350	1688	19913	31/2016-17	
5	Jul-16	9300	4200	16875	1350	3038	34763	9300	4200			1350	14850	16875	1350	1688	19913	38/2016-17	
6	Aug-16	9710	4200	17388	1391	3130	35819	10230	4620			1485	16335	17388	1391	1645	20424	47/2016-17	
7	Sep-16	9710	4200	17388	1391	3130	35819	10230	4200			1485	15915	17388	1391	1645	20424	53/2016-17	
8	Oct-16	9710	4200	17388	1391	3130	35819	10230	4200			1485	15915	17388	1391	1645	20424	62/2016-17	
9	Nov-16	9710	4200	17388	1391	3130	35819	10230	4200			1485	15915	17388	1391	1645	20424	68/2016-17	
10	Dec-16	9710	4200	18361	1391	3227	36889	10230	4200			1485	15915	18361	1391	1742	21494	78/2016-17	
11	Jan-17	9710	4200	18361	1391	3227	36889	10230	4200			1485	15915	18361	1391	1742	21494	90/2016-17	
12	Feb-17	9710	4200	18361	1391	3227	36889	10230	4200			1485	15915	18361	1391	1742	21494	104/2016-17	
	ARREA R D.A FROM 1/16-5/2016			3240		324	3564						0	3240	0	324	3564	27/2016-17	
	ARREA R D.A FROM 7/2016-11/2016			4837		484	5321						0	4837	0	484	5321	84/2016-17	
	TOTAL	114470	50400	215467	16487	38037	434861	118110	50820	0	0	17145	186075	215467	16487	20892	252846	0	

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 Rs 4200. On this

score a sum of Rs 252846.00 as per the statement enclosed herewith has been paid in excess to Sri Ratikanta Behera, Asst. Librarian needs recovery in audit. It is also noticed from last audit report vide para 14.10 the objection was raised and outstanding for compliance. The same may be clarified to audit.

In response to the audit objection memo the University authority stated that

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 ed candidates to initial appointment to **CERTAIN** group-B posts of the state.....

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 are 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 it is mentioned that "applications in the prescribed format are invited from intending candidates 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. ". Similarly , the Orissa High Court, Cuttack vide their advertisement no.III-25/2014-2845 /Dated 10.3.2014 had advertised for 1 post of Asst. Librarian mentioning scale of pay i.e Rs.9300.00 to Rs.34800.00 with GP of Rs.4200.00 In the said advertisement it is not mentioned **regular or contractual appointment** like that of F.M. University advertisement. But it was in fact a regular appointment issued to Miss Bani Bandana Mishra by Orissa High Court. In case of Sri Ratikanta Behera , after his joining in the post of Asst. Librarian the office order was issued vide no.2905 dated 15.09.2015 regarding fixation of pay clearly showing Pay at Rs.9300.00 + Grade Pay at Rs.4200.00 with all admissible allowances and office order no.307 dated 21.01.2016 regarding sanction of House Rent Allowance (HRA) as per 116 th syndicate resolution is nothing but a regular appointment.

3. After appointment of Asst .Librarian, the administrative department i.e Higher Education Deptt. has been intimated vide this office letter no. 166 dated 12.01.2016 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.16.3.15 and subsequent corrigendum order no.761 dt.25.3.15 , it is mentioned that appointment will be made on contractual basis with consolidated monthly remuneration . But in the advertisement for the post of Astt. Librarian nothing of this sort was mentioned.

5. For appointment of various non-teaching posts, advertisement no.1849 dated 6.4.17 was floated by our university. Among other posts , 1 post was there for Asst. Librarian in the pay scale of Rs.9300.00 – Rs.34800.00 + GP of Rs.4200.00 which was **regular** in nature. Sri Jayanta Kumar Sethy has joined as per the appointment letter.

6. In view of the above enumerated facts and figures , the appointment of Sri Ratikanta Behera , Asst. Librarian on regular basis in pursuance with advertisement no.928 dt.6.4.2015 is justified. Hence, the para may be dropped.

The specific order if any to justify the meaning of the word "Certain" was not produced to Audit. Further an undertaking has been obtained from the person concerned stating that in case the post is considered as contractual for the period of six years, the excess amount drawn thereof shall be refunded. The same has also been mentioned in the appointment order No-2269 dated- 30.07.15 issued in this favour .This shows that the post itself is not a regular post rather a contractual one. Thus the salary amounting Rs 252846.00 paid in excess treating the post as regular needs recovery in audit. It needs recovery from Sri Ratikanta Behera,Asst. Librarian failing which Prof. Shiba Prasad Adhikary, Vice Chancellor who ordered for appointment in Office order No-2269 dated 30.7.15 as regular appointment instead of contractual appointment and Dr. Munesh Chandra Adhikary,I/C Registrar who issued appointment order without going through the Gazette Notification published regarding the appointment of Group-B post are equally found responsible for such irregular appointment. However, as per G.O. 7324/H.E., dt. 14.03.2018 such irregular payment of Rs 252846.00 is kept under objection.

During Exit Conference it was resolved that as per G.O. No. 37404/HE, dt. 23.12.2010, 7313/HE, dt. 14.03.2018, the post of Asst. Librarian and Labrotary Technicians are to be filled up on regular basis. Accordingly, Govt. in Higher Education Deptt. was moved vide Letter No. 166/dt. 12.01.2016 of the Registrar, F.M. University regarding regular appointment of following Staff.

1. Nikhilananda Dhal,Lab-Technician-cum-Store Keeper
2. Padmalochan Hembram,Lab-Technician-cum-Store Keeper
3. Suneeta Behera,Lab-Technician-cum-Store Keeper
4. Raj Kumar Jena,Lab-Technician-cum-Store Keeper
5. Ratikanta Behera, Asst. Librarian

Hence, observing the above clarifications, instructions and compliance of the Local Authority, the objection is dropped. However No Objection Certificate in this connection need be obtained from Higher Education Department.

18.4 - Irregular Payment of Advance increments to the Ph.D & Mphil Degree Holders at entry stagesp-103

During course of audit of pay acquittance roll of staff ,it was noticed that 3(Three) & 1(One) advance increments were allowed in favour of Ph.D.& M.Phil degree teachers respectively at the time of their entry in to Govt service.Such benefit was seen granted by the university authority as per letter No.20625/HE dt.14.9.2015 of Higher Education Department, Govt of Odisha.But after examination of the above order it was ascertained that the order was not specifically based on any resolution/rule.The letter contained,"The university may continue with the existing practice of allowing 3(Three)& 1(one) advance increments to the teachers having Ph.D.& M.Phil. qualification at the time of their entry in to service untill further orders."The above order was not a basis to allow advance increments as "Existing practice" did not signify any rule/resolution.Hence,the local authority was required to produce necessary guidelines in support of sanction of advance increments for the above purpose through audit objection statement.However the reply was not convincing due to following reasons.

As per order No 3307/03.03.2001 of the Chancellor,Odisha,Revised scales of pay Rules 2001 was prescribed vide schedule-I for Odisha Universities to be effected from 01.01.1996.According to this order,there was provision to sanction 4(Four) & 2(Two) advance increments to the Ph.D.& M.Phil. Degree holders at the time of their entry in to govt. service.Again the resolution No34492/HE-dt.14.12.2009,Revised Scales of Pay Rules 2006 was prescribed which did not contain such order for granting of advance increments as narrated.Moreover,the letter of the Higher Education Department dated 14.9.2015 was not the resolution of Government.As per Section 22(l) of Odisha Universities Act 1989, theChancellor could have determined the scale of pay & other allowances for the above purpose.As no such specific order/resolution has been obtained by the local authorities ,payment of advance increments was not admitted in audit.Details of such excess & irregular payments have been furnished below & Rs295105.00 was suggested for recovery.

Dr. Swapna S. Prabhu, Lecturer, Deptt. of Social Science (Relieved w.e.f.28.04.2016 AN)																				
SL. NO.	MON TH	SALARY DRAWN						SALARY DUE						EXCESS PAID						Bill No/Dt.
		PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	
1	Mar, 16	17,550	6,000	28,025		5,158	56,733	15,600	6,000	25,704	-	4,730	52,034	1,950	-	2,321	-	428	4,699	4/30.03.16
2	ARR PAY	1,132	387	1,808		333	3,660	1,006	387	1,658	-	305	3,356	126	-	150	-	28	304	9/20.04.16
3	ARR PAY	90,581	36,000	1,45,485		-521	2,71,545	80,496	36,000	1,38,630		-521	2,54,605	10,085	-	6,855	-	-	16,940	11/26.04.16
4	Apr, 16	16,380	5,600	26,156		4,814	52,950	14,560	5,600	23,990	-	4,415	48,565	1,820	-	2,166	-	399	4,385	16/30.04.16
5	May, 16						-						-							
6	DA ARR			4,236		424	4,660			4,236	-	424	4,660							26/24.06.16
7	Jun, 16						-						-							
8	Jul, 16						-						-							
9	Aug, 16						-						-							
10	Sep, 16						-						-							
11	Oct. 16						-						-							
12	Nov, 16						-						-							
13	Dec, 16						-						-							
14	DA ARR						-						-							
15	Jan, 17						-						-							
16	Feb, 17						-						-							

TOTAL	1,25,643	47,987	2,05,710	-	10,208	3,89,548	1,11,662	47,987	1,94,218	-	9,353	3,63,220	13,981	-	11,492	-	855	26,328	
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Dr. Punam Kumari, Lecturer, Deptt. of BS & BT

SL. NO.	MON TH	SALARY DRAWN						SALARY DUE						EXCESS PAID						Bill No/Dt.
		PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	
1	Mar, 16	17,550	6,000	28,025	2,355	5,158	59,088	15,600	6,000	25,704	2,160	4,730	54,194	1,950	-	2,321	195	428	4,894	4/30.03.16
2	Apr, 16	17,550	6,000	28,025	2,355	5,158	59,088	15,600	6,000	25,704	2,160	4,730	54,194	1,950	-	2,321	195	428	4,894	16/30.04.16
3	May, 16	17,550	6,000	29,438	2,355	5,299	60,642	15,600	6,000	25,704	2,160	4,730	54,194	1,950	-	3,734	195	569	6,448	20/30.05.16
4	DA ARR			5,516		552	6,068			5,516		552	6,068	-	-	-	-	-	-	26/24.06.16
5	Jun, 16	17,550	6,000	29,438	2,355	5,299	60,642	15,600	6,000	25,704	2,160	4,730	54,194	1,950	-	3,734	195	569	6,448	32/01.07.16
6	Jul, 16	17,550	6,000	29,438	2,355	5,299	60,642	15,600	6,000	25,704	2,160	4,730	54,194	1,950	-	3,734	195	569	6,448	39/02.08.16
7	Aug, 16	17,550	6,000	29,438	2,355	5,299	60,642	15,600	6,000	25,704	2,160	4,730	54,194	1,950	-	3,734	195	569	6,448	45/31.08.16
8	Sep, 16	17,550	6,000	29,438	2,355	5,299	60,642	15,600	6,000	25,704	2,160	4,730	54,194	1,950	-	3,734	195	569	6,448	55/03.10.16
9	Oct, 16	17,550	6,000	29,438	2,355	5,299	60,642	15,600	6,000	25,704	2,160	4,730	54,194	1,950	-	3,734	195	569	6,448	63/01.11.16
10	Nov, 16	17,550	6,000	29,438	2,355	5,299	60,642	15,600	6,000	25,704	2,160	4,730	54,194	1,950	-	3,734	195	569	6,448	67/01.12.16
11	Dec, 16	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	4,730	57,002	1,950	-	2,574	195	734	5,453	77/28.12.16
12	DA ARR			8,240		824	9,064			8,240	-	824	9,064	-	-	-	-	-	-	83/25.01.17
13	Jan, 17	18,260	6,000	32,023	2,426	5,628	64,337	16,250	6,000	29,370	2,225	5,162	59,007	2,010	-	2,653	201	466	5,330	89/31.01.17
14	Feb, 17	18,260	6,000	32,023	2,426	5,628	64,337	16,250	6,000	29,370	2,225	5,162	59,007	2,010	-	2,653	201	466	5,330	105/06.03.17
TOTAL		2,12,020	72,000	3,71,004	28,402	65,505	7,48,931	1,88,500	72,000	3,32,344	26,050	59,000	6,77,894	23,520	-	38,660	2,352	6,505	71,037	

Dr. Rajashree Dutta, Lecturer, Deptt. of Social Science

SL. NO.	MON TH	SALARY DRAWN						SALARY DUE						EXCESS PAID						Bill No/Dt.
		PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	
1	Mar, 16						-						-	-	-	-	-	-	-	
2	Apr, 16						-						-	-	-	-	-	-	-	

	16	17,550	6,000	29,438		5,299	58,287	15,600	6,000	27,000	-	4,860	53,460	1,950	-	2,438	-	439	4,827	16
10	Arr Par	2,831	968	4,749		855	9,403	2,600	968	4,460		809	8,837	231	-	289	-	46	566	65/25.11.16
11	Nov, 16	17,550	6,000	29,438		5,299	58,287	15,600	6,000	27,000	-	4,860	53,460	1,950	-	2,438	-	439	4,827	67/01.12.16
12	Dec, 16	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	77/28.12.16
13	DA ARR			5,210		521	5,731			4,780		478	5,258	-	-	430	-	43	473	83/25.01.17
14	Jan, 17	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	89/31.01.17
15	HRA Arr				7,445		7,445				6,480		6,480	-	-	-	965	-	965	101/21.02.17
16	Feb, 17	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	105/06.03.17
	TOTAL	1,08,131	36,968	1,91,531	14,510	33,665	3,84,805	96,200	36,968	1,75,776	12,960	30,900	3,52,804	11,931	-	15,775	1,550	2,765	32,001	

Dr. Shadab Alam, Lecturer, Deptt. of Language & Literature

SL. NO.	MON TH	SALARY DRAWN						SALARY DUE						EXCESS PAID						Bill No/Dt.
		PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	
1	Mar, 16						-						-	-	-	-	-	-	-	
2	Apr, 16						-						-	-	-	-	-	-	-	
3	May, 16						-						-	-	-	-	-	-	-	
4	DA ARR						-						-	-	-	-	-	-	-	
5	Jun, 16						-						-	-	-	-	-	-	-	
6	Jul, 16						-						-	-	-	-	-	-	-	
7	Aug, 16						-						-	-	-	-	-	-	-	
8	Sep, 16	17,550	6,000	29,438		5,299	58,287	15,600	6,000	27,000	-	4,860	53,460	1,950	-	2,438	-	439	4,827	55/03.10.16
9	Oct, 16	17,550	6,000	29,438		5,299	58,287	15,600	6,000	27,000	-	4,860	53,460	1,950	-	2,438	-	439	4,827	63/01.11.16
10	Arr Par	2,831	968	4,749		855	9,403	2,600	968	4,460	-	809	8,837	231	-	289	-	46	566	65/25.11.16
11	Nov, 16	17,550	6,000	29,438		5,299	58,287	15,600	6,000	27,000	-	4,860	53,460	1,950	-	2,438	-	439	4,827	67/01.12.16
12	Dec, 16	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	77/28.12.16
13	DA ARR			5,210		521	5,731			4,780		478	5,258	-	-	430	-	43	473	83/25.01.17
14	Jan, 17	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	89/31.01.17

15	HRA Arr				7,445		7,445				6,480		6,480	-	-	-	965	-	965	101/21.0 2.17
16	Feb, 17	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	105/06.0 3.17
	TOTAL	1,08,131	36,968	1,91,531	14,510	33,665	3,84,805	96,200	36,968	1,75,776	12,960	30,900	3,52,804	11,931	-	15,755	1,550	2,765	32,001	

Dr. Hemalata Behera, Lecturer, Deptt. of Language & Literature

SL. NO.	MON TH	SALARY DRAWN						SALARY DUE						EXCESS PAID						Bill No/Dt.	
		PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL		
1	Mar, 16																				
2	Apr, 16																				
3	May, 16																				
4	DA ARR																				
5	Jun, 16																				
6	Jul, 16																				
7	Aug, 16																				
8	Sep, 16																				
9	Oct. 16	17,550	6,000	29,438		5,299	58,287	15,600	6,000	27,000	-	4,860	53,460	1,950	-	2,438		439	4,827	63/01.11. 16	
10	Arr Pay	2,340	800	3,925		707	7,772	2,150	800	3,688	-	664	7,302	190	-	237		43	470	65/25.11. 16	
11	Nov, 16	17,550	6,000	29,438		5,299	58,287	15,600	6,000	27,000	-	4,860	53,460	1,950	-	2,438		439	4,827	67/01.12. 16	
12	Dec, 16	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	77/28.12. 16	
13	DA ARR			3,516		352	3,868			3,225	-	323	3,548			291		29	320	83/25.01. 17	
14	Jan, 17	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	89/31.01. 17	
15	HRA Arr				5,024		5,024			4,373			4,373				651		651	101/21.0 2.17	
16	Feb, 17	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	105/06.0 3.17	
	TOTAL	90,090	30,800	1,59,575	12,089	28,049	3,20,603	80,150	30,800	1,46,449	10,853	25,740	2,93,992	9,940	-	13,126	1,236	2,309	26,611		

Dr. Prahallad Khilla, Lecturer, Deptt. of Language & Literature

SL. NO.	MON TH	SALARY DRAWN						SALARY DUE						EXCESS PAID						Bill No/Dt.	
		PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL		
1	Mar, 16						-						-								
2	Apr, 16						-						-								
3	May, 16						-						-								
4	DA ARR						-						-								
5	Jun, 16						-						-								
6	Jul, 16						-						-								
7	Aug, 16						-						-								
8	Sep, 16						-						-								
9	Oct. 16	17,550	6,000	29,438		5,299	58,287	15,600	6,000	27,000	-	4,860	53,460	1,950	-	2,438	-	439	4,827	63/01.11.16	
10	Arr Pay	1,170	400	1,963		353	3,886	1,075	400	1,844	-	332	3,651	95	-	119	-	21	235	65/25.11.16	
11	Nov, 16	17,550	6,000	29,438		5,299	58,287	15,600	6,000	27,000	-	4,860	53,460	1,950	-	2,438	-	439	4,827	67/01.12.16	
12	Dec, 16	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	77/28.12.16	
13	DA ARR			3,405		341	3,746			3,123	-	312	3,435			282	-	29	311	83/25.01.17	
14	Jan, 17	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	89/31.01.17	
15	HRA Arr				4,867		4,867				4,236		4,236				631	-	631	101/21.02.17	
16	Feb, 17	17,550	6,000	31,086	2,355	5,464	62,455	15,600	6,000	28,512	2,160	5,011	57,283	1,950	-	2,574	195	453	5,172	105/06.03.17	
	TOTAL	88,920	30,400	1,57,502	11,932	27,684	3,16,438	79,075	30,400	1,44,503	10,716	25,397	2,90,091	9,845	-	12,999	1,216	2,287	26,347		

Dr. Jayanta Kumar Das, Lecturer, Deptt. of Language & Literature

SL. NO.	MON TH	SALARY DRAWN						SALARY DUE						EXCESS PAID						Bill No/Dt.	
		PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL	PAY	GP	DA	HRA	NPS	TOTAL		
1	Mar, 16						-						-								
2	Apr, 16						-						-								
3	May, 16						-						-								
4	DA ARR						-						-								
5	Jun,						-						-								

	16	16,250	6,000	29,370	2,225	5,162	59,007	15,600	6,000	28,512	2,160	5,011	57,283	650	-	858	65	151	1,724
13	DA ARR			3,114		311	3,425			2,856		286	3,142	-	-	258	-	25	283
14	Jan, 17	16,250	6,000	29,370	2,225	5,162	59,007	15,600	6,000	28,512	2,160	5,011	57,283	650	-	858	65	151	1,724
15	HRA Arr				4,450		4,450				3,873		3,873	-	-	-	577	-	577
16	Feb, 17	16,250	6,000	29,370	2,225	5,162	59,007	15,600	6,000	28,512	2,160	5,011	57,283	650	-	858	65	151	1,724
	TOTAL	81,250	30,000	1,46,850	11,125	25,809	2,95,034	78,000	30,000	1,42,392	10,353	25,039	2,85,784	3,250	-	4,458	772	770	9,250
	G. TOTAL	9,98,720	3,45,723	17,51,718	1,17,082	2,81,904	147,887,402	3,45,723	16,04,034	1,05,476	2,57,407	32,00,042	1,11,318	-	1,47,684	11,606	24,497	2,95,105	

In response to objection memo the Local Authority replied that the The practice of providing advance increments to the teachers having Ph.D/M.Phil qualification existed since long. After the 1996 pay revision the govt. of Odisha, HE Deptt. has notified vide Rule-4.8n of the Resolution No. 65312/HE Dt. 31.12.1999. The pay revision was also subsequently notified by the office of the Hon'ble Chancellor vide No. 3307/SG, Dt. 03.03.2001. Both the communications received by the University from the HE Deptt. and office of the Chancellor have the provision of 4&2 advance increment to those having Ph.D/M.Phil respectively at the time of recruitment for the post of Lecturers. There is also the provision to sanction one increment to those lecturers with M.Phil, who acquire Ph.D within two years of recruitment. Further, the same rule speaks that the teacher will be eligible for two advance increment as and when she/he acquires a Ph.D. degree during service career. It is worth mentioning that all the previous UGC pay scale notification by the H.E. Deptt. and the Office of the Chancellor contained two aspects. First, the revised pay scale & secondly, the other service related benefits such as promotion, advance increment for Ph.D. & M.Phil etc. For the 1st time the pay revision notification of the HE Deptt. and the Office of the Chancellor issued after 2006. UGC pay scale revision had one aspect, i.e. only the pay revision but not other related benefit such as Ph.D./ M.Phil and promotion under CAS.

Therefore the Govt. after much pursuance by the Universities issued a letter vide No-20625/HE Dt-14.09.2015 clarifying "The Universities may continue with the existing practice allowing three & one advance increment to the teachers having Ph.D and M.Phil qualification respectively at the time of entry into the service until further order".

Therefore, from the letter and spirit of the Govt. letter, it is understood that the practice which existed earlier for granting advance increment for Ph.D and M.Phil may continue. Since there is no other communication after 1999 and 2001, this letter is a continuation of the previous letter which has already been started.

However, this letter reduced the no. of advance increment for Ph. D from four to three and for M.Phil qualification two to one. The letter of Govt. No-20625/HE Dt-14.09.2015 regarding sanction of advance increment is a direct clarification issued to Vice-Chancellor of all Universities of the state of Odisha.

Therefore, the University has carried out the letter of the Govt. As per the HE Deptt. Resolution no-65312/HE Dt-31.12.1999 the advance increment granted for possessing Ph.D/ M.Phil increment was termed as incentive not allowance. In view of the above, the para may be dropped.

Without the order of the Hon'ble Chancellor who is empowered for fixing the pay and allowances the amount of Rs 295105.00 paid in excess needs recovery from the person concerned. Further it is clarified that increment is not an incentive rather it is treated as pay and allowances. Hence Rs295105.00 is suggested for recovery in audit from the person concerned failing which Prof. Shiba Prasad Adhikary, Vice Chancellor who ordered for sanction of advance increment found to be responsible for this. Further Dr. Gananath Dash, Registrar who sanctioned the increment also found responsible for such irregular payment of advance increment. Further Sri Manoranjan Nayak, C.O.F. who gave his views in the proposal for sanction of advance increment is also responsible for such excess payment. However, as per G.O. 32848/H.E., dt. 30.11.2017 such irregular payment of Rs 295105.00 is kept under objection.

During Exit Conference the matter was discussed with reference to G.O. No. 32848/H.E.,dt. 30.11.2017, where clarification on sanction of advance increments to the teachers with Ph.D and M.Phil degree in state Universities was issued by Govt. Accordingly, the clarification issued vide Higher Education Letter No. 20625/dt. 14.09.2015 was withdrawn by the Govt. Hence, with due observations, the objection is dropped.

18.5 - Excess payment through regular salary to contractual employee osp 74

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	Excess Payment	Particulars
1	Raj Kumar Jena	2817/07.09.15	12.11.15	253879.00	PG Deptt. Of BS & BT
2	Padmalochan Hembram	1711/27.05.15	09.07.15	197533.00	PG Deptt. Of Env. Science
3	Sunita Behera	1714/27.05.15	29.06.15	255114.00	PG Deptt. Of AP & AB
4	Nikhilananda Dhal	1839/09.06.15	10.06.15	255114.00	PG Deptt. Of I. & CT
			TOTAL	961640.00	

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 .Hence it is ascertained in audit that regular posting to the post of 4 nos of Lab technicians has been made in the knowledge of University in spite of being contractual appointment. As per contractual appointment service condition they are eligible to get only pay Rs9300 plus GP Rs4200 as the appointment has been made after the notification of order in Odisha Gazette i.e. 17.01.14. Thus it may be clarified to audit as to how the appointment has been made contravening to the above notification of Odisha Gazette. On the score the sum of Rs.961640.00 being the differential amount paid to the above 4 nos of Lab Technicians as per the statement enclosed herewith needs recovery and compliance reported.

NIKHILANANDA DHAL,Lab. Tech-cum-store keeper,I&CT																		
SL.NO	YEAR	PAY	GP	DA	HRA	NPS	TOTAL	PAY	G.P	D.A	H.R.A	EMPLOYEE R SHARE	Total	D.A	H.R.A	EMPLOYEE R SHARE	TOTAL	BILL NO/DATE
1	Mar-16	9300	4200	16065	1350	2957	33872	9300	4200			1350	14850	16065	1350	1607	19022	22/30.03.2016
2	Apr-16	9300	4200	16065	1350	2957	33872	9300	4200			1350	14850	16065	1350	1607	19022	14/29.04.2016
3	May-16	9300	4200	16875	1350	3038	34763	9300	4200			1350	14850	16875	1350	1688	19913	23/30.05.2016
4	Jun-16	9710	4200	18361	1391	3227	36889	9300	4200			1350	14850	18361	1391	1877	21629	27/24.06.2016
5	Jul-16	9710	4200	17388	1391	3130	35819	9300	4200			1350	14850	17388	1391	1780	20559	31/30.06.2016
6	Aug-16	9710	4200	17388	1391	3130	35819	9300	4200			1350	14850	17388	1391	1780	20559	37/01.08.2016
7	Sep-16	9710	4200	17388	1391	3130	35819	9300	4200			1350	14850	17388	1391	1780	20559	47/31.08.2016
8	Oct-16	9710	4200	17388	1391	3130	35819	9300	4200			1350	14850	17388	1391	1780	20559	53/01.10.2016
9	Nov-16	9710	4200	17388	1391	3130	35819	9300	4200			1350	14850	17388	1391	1780	20559	62/01.11.2016
10	Dec-16	9710	4200	17388	1391	3130	35819	9300	4200			1350	14850	17388	1391	1780	20559	68/01.12.2016
11	Jan-17	9710	4200	18361	1391	3227	36889	9300	4200			1350	14850	18361	1391	1877	21629	78/28.12.2016
12	Feb-17	9710	4200	18361	1391	3227	36889	9300	4200			1350	14850	18361	1391	1877	21629	84/25.01.2017
13	ARREAR D.A			3240		324	3564						0	3240	0	324	3564	90/31.01.2017
14	ARREAR D.A			4865		487	5352						0	4865	0	487	5352	104/01.03.2017
	Total	115290	50400	216521	16569	38224	437004	111600	50400	0	0	16200	178200	216521	16569	22024	255114	

Name & Designation : Mr. P.L. Hembram, Lab Tech. in Env Sc.

MONTH	PAY	GP	DA	HRA	NPS	TOTAL	BILL NO/DATE	PAY	G.P	D.A	H.R.A	EMPLOYEE R SHARE	Total
Mar, 16(1.03.2016-4.03.2016)	1200	542	2073	174		3989	2/ 30.03.2016	1200	542				
Apr, 16						0							
May, 16	4800	2168	8710	697	1568	17943	23/ 30.05.2016	9300	4200			1350	1
DA ARR			1474		147	1621	27/ 24.06.2016						
Jun, 16	9300	4200	16875	1350	3038	34763	31/ 30.06.2016	9300	4200			1350	1
Jul, 16	9300	4200	16875	1350	3038	34763	37/ 01.08.2016	9300	4200			1350	1
Aug, 16	9300	4200	16875	1350	3038	34763	47/ 31.08.2016	9300	4200			1350	1
Sep, 16	9300	4200	16875	1350	3038	34763	53/ 01.10.2016	9300	4200			1350	1
Oct, 16	9300	4200	16875	1350	3038	34763	62/ 01.11.2016	9300	4200			1350	1
Nov, 16	9300	4200	16875	0	3038	33413	68/ 01.12.2016	9300	4200			1350	1
Dec, 16	9710	4200	18361	0	3227	35498	78/ 28.12.2016	9300	4200			1350	1
DA ARR			4725		473	5198	84/ 25.01.2017						
Jan, 17	9710	4200	18361	0	3227	35498	90/ 31.01.2017	9300	4200			1350	1
Feb, 17	9710	4200	18361	0	3227	35498	104/ 01.03.2017	9300	4200			1350	1
TOTAL	90930	40510	173315	7621	30097	342473		94200	42542	0	0	13500	15

Name & Designation : Ms. Sunita Behera, Lab Tech. in APAB.

MONTH	PAY	GP	DA	HRA	NPS	TOTAL	BILL NO/DATE	PAY	G.P	D.A	H.R.A	EMPLOYEE R SHARE	Total	D.A	H.R.A	EMPLOYEE R SHARE	TOTAL	BILL NO/DATE
Mar, 16	9300	4200	16065	1350	2957	33872	22/ 30.03.2016	9300	4200			1350	14850	16065	1350	1607	19022	22/ 30.03.2016
Apr, 16	9300	4200	16065	1350	2957	33872	14/ 29.04.2016	9300	4200			1350	14850	16065	1350	1607	19022	14/ 29.04.2016
May, 16	9300	4200	16875	1350	3038	34763	23/ 30.05.2016	9300	4200			1350	14850	16875	1350	1688	19913	23/ 30.05.2016
DA ARR			3240		324	3564	27/ 24.06.2016			0	3240	0	324	3564	27/ 24.06.2016			
Jun, 16	9710	4200	17388	1391	3130	35819	31/ 30.06.2016	9300	4200			1350	14850	17388	1391	1780	20559	31/ 30.06.2016
Jul, 16	9710	4200	17388	1391	3130	35819	37/ 01.08.2016	9300	4200			1350	14850	17388	1391	1780	20559	37/ 01.08.2016
Aug, 16	9710	4200	17388	1391	3130	35819	47/ 31.08.2016	9300	4200			1350	14850	17388	1391	1780	20559	47/ 31.08.2016
Sep, 16	9710	4200	17388	1391	3130	35819	53/ 01.10.2016	9300	4200			1350	14850	17388	1391	1780	20559	53/ 01.10.2016
Oct, 16	9710	4200	17388	1391	3130	35819	62/ 01.11.2016	9300	4200			1350	14850	17388	1391	1780	20559	62/ 01.11.2016
Nov, 16	9710	4200	17388	1391	3130	35819	68/ 01.12.2016	9300	4200			1350	14850	17388	1391	1780	20559	68/ 01.12.2016
Dec, 16	9710	4200	18361	1391	3227	36889	78/ 28.12.2016	9300	4200			1350	14850	18361	1391	1877	21629	78/ 28.12.2016
DA ARR			4865		487	5352	84/ 25.01.2017			0	4865	0	487	5352	84/ 25.01.2017			
Jan, 17	9710	4200	18361	1391	3227	36889	90/ 31.01.2017	9300	4200			1350	14850	18361	1391	1877	21629	90/ 31.01.2017

Feb, 17	9710	4200	18361	1391	3227	36889	104/01.03.2017	9300	4200				1350	14850	18361	1391	1877	21629	104/01.03.2017
TOTAL	115290	50400	216521	16569	38224	437004		111600	50400	0	0		16200	178200	216521	16569	22024	255114	

Name & Designation : MR. Raj Kumar Jena, Lab Tech. in Bio-Tech.

MONTH	PAY	GP	DA	HRA	NPS	TOTAL	BILL NO/DATE	PAY	G.P	D.A	H.R.A	EMPLOYER SHARE	Total	D.A	H.R.A	EMPLOYER SHARE	TOTAL	BILL NO/DATE
Mar, 16	9300	4200	16065	1350	2957	33872	22/30.03.2016	9300	4200			1350	14850	16065	1350	1607	19022	22/30.03.2016
Apr, 16	9300	4200	16065	1350	2957	33872	14/29.04.2016	9300	4200			1350	14850	16065	1350	1607	19022	14/29.04.2016
May, 16	9300	4200	16875	1350	3038	34763	23/30.05.2016	9300	4200			1350	14850	16875	1350	1688	19913	23/30.05.2016
DA ARR			3240		324	3564	27/24.06.2016						0	3240	0	324	3564	27/24.06.2016
Jun, 16	9300	4200	16875	1350	3038	34763	31/30.06.2016	9300	4200			1350	14850	16875	1350	1688	19913	31/30.06.2016
Jul, 16	9300	4200	16875	1350	3038	34763	37/01.08.2016	9300	4200			1350	14850	16875	1350	1688	19913	37/01.08.2016
HRA Arr				479		479	43/20.08.2016							0	479	0	479	43/20.08.2016
Aug, 16	9300	4200	16875	1350	3038	34763	47/31.08.2016	9300	4200			1350	14850	16875	1350	1688	19913	47/31.08.2016
Sep, 16	9300	4200	16875	1350	3038	34763	53/01.10.2016	9300	4200			1350	14850	16875	1350	1688	19913	53/01.10.2016
Oct, 16	9300	4200	16875	1350	3038	34763	62/01.11.2016	9300	4200			1350	14850	16875	1350	1688	19913	62/01.11.2016
Nov, 16	9710	4200	17388	1391	3130	35819	68/01.12.2016	9300	4200			1350	14850	17388	1391	1780	20559	68/01.12.2016
Dec, 16	9710	4200	18361	1391	3227	36889	78/28.12.2016	9300	4200			1350	14850	18361	1391	1877	21629	78/28.12.2016
DA ARR			4753		475	5228	84/25.01.2017						0	4753	0	475	5228	84/25.01.2017
Jan, 17	9710	4200	18361	1391	3227	36889	90/31.01.2017	9300	4200			1350	14850	18361	1391	1877	21629	90/31.01.2017
Feb, 17	9710	4200	18361	1391	3227	36889	104/01.03.2017	9300	4200			1350	14850	18361	1391	1877	21629	104/01.03.2017
TOTAL	113240	50400	213844	16843	37752	432079		111600	50400	0	0	16200	178200	213844	16843	21552	253879	

In response to the audit objection memo the University authority stated that

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 ed candidates to initial appointment to CERTAIN group-B posts of the state.....

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 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 4nos of Laboratory Technicians-cum-store keepers in F.M. University, Balasore in the pay band -2 (Rs.9300.00 to Rs.34800.00) with GP of Rs.4200.00 with usual DA & other allowances as admissible from time to time.(Annexure-1)

3. The Sambalpur University for the same posts have advertised vide no.1497 dated 22.2.14 for regular appointment carrying same scale of pay (Anexure-2).

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

5. After appointment of such ed candidates, the administrative department i.e Higher Education Deptt. has been intimated vide this office letter no. 166 dated 12.01.2016 (Annexure-3) 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.37404 dated 23.12.2010.

6. In view of the above enumerated facts and figures, the appointment of Sri Nikhilananda Dhal, Ms. Sunita Behera, Sri Padma Lochan Behera & Sri Raj Kumar Jena as Laboratory Technicians-cum-store keepers on regular basis in pursuance with advertisement no.42858 dt.617.12.14 is justified. Hence, the para may be dropped.

The specific order if any to justify the meaning of the word “Certain” was not produced to Audit. Further an undertaking has been obtained from the person concerned stating that in case the post is considered as contractual for the period of six years, the excess amount drawn thereof shall be refunded. The same has also been mentioned in the appointment order issued in this favour .This shows that the post itself is not a regular post rather a contractual one. Thus the total salary of 4 Nos of Lab. Tech. As furnished above amounting Rs 961640.00 paid in excess treating the post as regular needs recovery in audit. It needs recovery from the persons concerned failing which Prof. Shiba Prasad Adhikary, Vice Chancellor who ordered for appointment as regular appointment instead of contractual appointment . and Dr. Munesh Chandra Adhikary, I/C Registrar who issued appointment order without going through the Gazette Notification published regarding the appointment of Group-B post are equally found responsible for such irregular appointment. However, as per G.O. 7324/H.E., dt. 14.03.2018 such irregular payment of Rs 961640.00 is kept under objection.

During Exit Conference it was resolved that as per G.O. No. 37404/HE, dt. 23.12.2010, 7313/HE, dt. 14.03.2018, the post of Asst. Librarian and Labrotary Technicians are to be filled up on regular basis. Accordingly, Govt. in Higher Education Deptt. was moved vide Letter No. 166/dt. 12.01.2016 of the Registrar, F.M. University regarding regular appointment of following Staff.

1. Nikhilananda Dhal,Lab-Technician-cum-Store Keeper
2. Padmalochan Hembram,Lab-Technician-cum-Store Keeper
3. Suneeta Behera,Lab-Technician-cum-Store Keeper
4. Raj Kumar Jena,Lab-Technician-cum-Store Keeper
5. Ratikanta Behera, Asst. Librarian

Hence, observing the above clarifications, instructions and compliance of the Local Authority, the objection is dropped. However No Objection Certificate in this connection need be obtained from Higher Education Department.

18.6 - Irregular and excess payment towards RACP osp- 117

Inadmissible& excess payment towards sanction of RACP-

During the course of checking of salary bills of staff ,it was noticed that excess & inadmissible payments have been made in case of following employees as calculated below due to misinterpretation of GO NO26274/F dt 8.8.2013.As per this order the following employees are eligible for sanction of financial benefit under RACP W.E.F 8.8.2013.But they have been granted financial benefit from 1.1.2013 ignoring the instruction of F.Deptt..HenceRs.104451.00 as calculated is suggested for recovery from the persons responsible and compliance reported to audit.

SRI RATNAKAR DUTTA,SR.ASST.															
PERIOD	PAY	GP	DA	HRA	NPS	TOTAL	BILL NO/DATE	PAY	G.P	D.A	H.R.A	EMPLOYER SHARE	Total	EXCESS	REMARKS
DUE							DRAWN							EXCESS	REMARKS
1.1.2013-31.12.2016	0					1993260	BILL NO.98/2016-17 DT.16.02.2017						2092776	995167	SANCTIONED ORDER NO.382/25.01.2017
Jan-17	15830	4200	26440	2003		48473017	90/2016-17/31.01.2017	16470	4600	27812	2107		50989	2516	
Feb-17	15830	4200	26440	2003		48473017	104/2016-17/1.03.2017	16470	4600	27812	2107		50989	2516	
TOTAL	31660	8400	52880	4006	0	2090206		0	32940	9200	55624	4214	0	2194754	104548

In response to the audit objection memo the University authority replied to recover the amount of Rs. 104548.00 from sri Ratnakar Dutta,Hence the Rs.104548.00 needs recovery from Sri Ratnakar Dutta,Sr,Asst.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI RATNAKAR DUTTA	SR.ASST.	NOW AT F.M.University,Dist-Balaso re	104548

18.7 - Inadmissible& excess payment towards sanction of RACP- osp 118

During the course of checking of salary bills of staff,it was noticed that excess & inadmissible payments have been made in case of following employees as calculated below due to misinterpretation of GO NO26274/F dt 8.8.2013.As per this order the following employees are eligible for sanction of financial benefit under RACP W.E.F 8.8.2013.But they have been granted financial benefit from 1.1.2013 ignoring the instruction of FDeptt..HenceRs.16604.00 as calculated is suggested for recovery from the persons responsible and compliance reported to audit

1.SRI MADAN MOHAN BEHERA,SR.ASST.												
MONTH	DRAWN					DUE					EXCESS	
	PAY	GP	DA	HRA	TOTAL	PAY	GP	DA	HRA	TOTAL		
Jan-13	13020.00	4600.00	14096.00	1762.00	33478.00	13020.00	4200.00	12398.00	1722.00	31340.00	2138.00	
Feb-13	13020.00	4600.00	14096.00	1762.00	33478.00	13020.00	4200.00	12398.00	1722.00	31340.00	2138.00	
Mar-13	13020.00	4600.00	14096.00	1762.00	33478.00	13020.00	4200.00	12398.00	1722.00	31340.00	2138.00	
Apr-13	13020.00	4600.00	14096.00	1762.00	33478.00	13020.00	4200.00	12398.00	1722.00	31340.00	2138.00	
May-13	14080.00	4600.00	14944.00	1868.00	35492.00	13540.00	4200.00	14192.00	1774.00	33706.00	1786.00	
Jun-13	14080.00	4600.00	14944.00	1868.00	35492.00	13540.00	4200.00	14192.00	1774.00	33706.00	1786.00	

Jul-13	14080.00	4600.00	16812.00	1868.00	37360.00	13540.00	4200.00	14192.00	1774.00	33706.00	3654.00	0.00
1.08.2013-7.08.2013	3179.00	1039.00	3796.00	422.00	8436.00	3057.00	948.00	3205.00	400.00	7610.00	826.00	0.00
total	97499.00	33239.00	106880.00	13074.00	250692.00	95757.00	30348.00	95373.00	12610.00	234088.00	16604.00	0.00

In response to the audit objection memo local authority replied to recover the amount Rs.16604.00 from the person concerned .Hence Rs..16604.00 is suggested for recovery from Sri Madan Mohan Behera,Sr.Asst.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI MADAN MOHAN BEHERA	SR.ASST.	NOW AT F.M.University,Dist-Balaso re	16604

18.8 - Excess consumed of fuels osp 113

Excess consumed of fuels

During the course of audit of F.M. University for the year 2016-17. It was found that the Log Book of vehicle No. OD-01-1200 maintained by the V.C.s driver Sri Santosh kumar Sahoo is showing the 5 litres excess consumed of fuel in the log book on dt. 14.01.2017, during the V.C.s journey from Nuapadhi to Bhubaneswar. Normally most of the times the driver has shown the consumed of 18 litres of fuel for running of 223 kilometres but on the above mentioned specific date, for running of same kilometres for the same places, it was found the consumed of 23 litres of fuels , which is 5 litres excess than to the journey of other days.

During that period the price rate per one litre petrol fuel was Rs.59.00 (Fifty nine rupees only), accordingly the cost for 5 litres of petrol would be Rs. 295/-. Hence, the Rs. 295/- for showing of excess consumed of petrol fuel would be recovered from the concerned person and compliance be reported to the audit.

In response to the audit objection memo the amount was realized from Sri Santosh kumar sahuo,Driver vide bank scroll no.7976/12.10.2017 .Hence the para was dropped.

18.9 -

Office vehicle position of University.

Vehicle no.OD-01-1200(office use of V.C)

O.B as on 1.04.2016	15 lit	
Fuel purchased during 2016-17	1322	
total	1337	
Fuel consumed during 2016-17	1306	
C.B as on 31.03.2017	31(page no 66)	

18.10 - Less deposit of collection money Ladies hostelo sp 116

During the audit of the accounts of ladies hostel of F.M. University for the year 2016-17. It was noticed that a sum of Rs.1480/- (One thousand four hundred fifty rupees only) is not credited to the bank passbook and also not reflected in the concerned DCR after collection from the boarders The details of which are given below.

SL.No	Student from whom amount collected	MR.No Date	Total amount collected	Amount credited to DCR/Pass book	Difference amount	DCR Page No.	Remarks
1.	Swarnalata Patra	3975/6.5.2016	1630	870	760	Vol-(1)/ P-93	
2.	Subhasmita Mishra	4920/17.01.2017	1568	848	720	Vol-(2)/P34	
				TOTAL-	1480/-		

In response to the audit objection memo the amount was realized from Sri Amresh Barik,dealing Assistant,ladies hostel vide Uco bank challan scroll no.8006/16.10.2017 .Hence the para was dropped.

18.11 - POSITION OF SD,VAT,ROYALTY,CESS AND INCOME TAX

The position of Royalty,vat.Labour cess and Income tax collected and deposited during the period under audit is furnished below.

PARTICULARS	ROYALTY	VAT	CESS	INCOME TAX	S.D	total
OB AS ON 1.04.2016	908.00	45046	9009.00	20307.00	0.00	908.00
RECEIPT DURING 2016-17	0	0	0	0	283900.00	358262.00
TOTAL	908.00	45046.00	9009.00	20307.00	283900.00	359170.00
DEPOSITED DURING 2016-17	0.00	45046.00	9009.00	20307.00	116400.00	190762.00
C.B AN ON 31.03.2017	908.00	0.00	0.00	0.00	167500.00	168408.00

18.12 -

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

19.1 - OSP 34-35
NON PRODUCTION OF VOUCHERS OF LAST AUDIT REPORT.-
As per last audit report no.191099/2016-17/ for the year 2015-16 the audit report para no.14.7 the non production of vouchers worth Rs.452135.00 call for production.But till close of audit only vouchers produced.Due want of relevant files,stock register,utilization register the same could not be produced till close of audit in response to audit objection memo.

PARA: 20 RESULT OF AUDIT

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Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	3010362.82	0.00	0.00	0.00	
2	8.1	8100020.00	18441475.00	8100020.00	0.00	0.00	
3	11.4	4100.00	4100.00	4100.00	4100.00	0.00	
4	11.5	92350.00	92350.00	92350.00	92350.00	0.00	
5	11.6	1700.00	1700.00	1700.00	1700.00	0.00	
6	13.1	1500.00	1500.00	1500.00	0.00	0.00	
7	14.2	8000.00	8000.00	8000.00	0.00	0.00	
8	14.3	300.00	300.00	300.00	0.00	0.00	
9	14.4	2500.00	2500.00	2500.00	0.00	0.00	
10	14.6	1550.00	1550.00	1550.00	0.00	0.00	
11	14.7	7940.00	7940.00	7940.00	0.00	0.00	
12	14.8	45724.00	45724.00	45724.00	0.00	0.00	
13	14.9	520.00	520.00	520.00	0.00	0.00	
14	14.10	7200.00	7200.00	7200.00	0.00	0.00	
15	14.11	6340.00	6340.00	6340.00	0.00	0.00	
16	14.12	41923.00	41923.00	41923.00	0.00	0.00	
17	14.13	164730.00	164730.00	164730.00	0.00	0.00	
18	14.14	825.00	825.00	825.00	0.00	0.00	
19	14.15	25159.00	25159.00	25159.00	0.00	0.00	
20	14.16	45000.00	45000.00	45000.00	0.00	0.00	
21	14.17	36872.00	36872.00	36872.00	0.00	0.00	
22	14.18	14022.00	14022.00	14022.00	0.00	0.00	
23	14.19	18300.00	18300.00	18300.00	0.00	0.00	
24	14.20	0.00	714100.00	0.00	0.00	0.00	
25	14.21	48780.00	48780.00	48780.00	0.00	0.00	
26	15.1	8663.00	8663.00	8663.00	0.00	0.00	
27	15.2	0.00	1500000.00	0.00	0.00	0.00	
28	18.6	104548.00	104548.00	104548.00	0.00	0.00	
29	18.7	16604.00	16604.00	16604.00	0.00	0.00	
Total		8805170.00	37871087.82	8805170.00	98150.00	0.00	

Audit Certificate

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

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	OSP 113/PARA NO.18.8	BANK SCROLL NO.7976	2017-10-12	295	SRI SANTOSH KUMAR

					SAHU,DRIVER
2	OSP 17/PARA NO.14.1	BANK SCROLL NO. 5699	2017-07-11	10	PROF.P.K.MISHRA,HOD
3	OSP 116/PARA NO.18.10	BANK SCROLL NO.8006	2017-10-16	1480	SRI AMRESH KUMAR BARIK,D.ASST.
4	OSP 13/PARA NO.11.3	BANK SCROLL NO.5705	2017-07-12	10	SRI RATIKANTA BEHERA,ASST.LIBRAIAN
5	OSP 13/PARA NO.11.2	17939	2017-06-27	140	SRI SATYADIP PANDA,JR.Asst.
6	OSP-32/PARA NO.11.1	BANK SCROLL NO.5911	2017-07-28	300	SMT.MAMATA RANI DAS,S.Asst.
7	OSP 45/PARA NO.14.17	VR.NO.188	2017-09-16	11628	MS.JAMUNDA SUPPLIERS KALINGA NAGAR ,JAJPUR
				Total	13863