

LOCAL FUND AUDIT, CUTTACK, ODISHA

CATEGORY : University

Audit Report No : 559919/AR/2020-2021-CUTTACK

PARA: 1 TITLE SHEET

1	Name of the Institution :	Ravenshaw University
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	1. PROF. ISSAN KUMAR PATRA, V.C FROM 01.01.2019 TO 31.3.2020 2. SRI ASHOK KUMAR DASH, REGISTRAR FROM 01.01.2019 TO 20.3.2020 3. SRI SUVENDU SUBARNESWAR ROY. C.F.O INCHARGE REGISTRAR FROM 21.3.20 TO 31.3.2020 4. SRI SUVENDU SUBARNESWAR ROY.C.O.F FROM 1.1.19 TO 31.3.20
	Name of the Local Authority at the time of Audit :	1. PROF. ISSAN KUMAR PATRA, V.C FROM 01.01.2019 TO 30.12.2020 2. PROF APARAJITA CHOWDHURY, V.C FROM 31.12.20 TO 30.3.21 3. PROF.SANJAYA KUMAR NAYAK, V.C FROM 31.3.21 TO TILL DATE 4. SRI SUVENDU SUBARNESWAR ROY. C.O.F REGISTRAR IN-CHARGE FROM 21.3.20 TO 8.6..2020 5. PROF. SMRUTI PRAVA DAS,CCD, REGISTRAR IN-CHARGE. FROM 09.06.2020 TO 31.8.20 5. MR. JAHANGIR KHAN,C.O.F , REGISTRAR IN-CHARGE FROM 01.09.2020 TO 21.01.21 6. DR.BHAKTA CHARAN PRADHAN.O.A.S.REGISTRAR FROM 22.01.2021 TO TILL DATE. 7. SRI SUVENDU SUBARNESWAR ROY.C.O.F FROM 1.1.19 TO 08.06.2020 8. DR.SANJEEB KU. DEY, ASST.PROF IN COMMERCE, C.O.F IN-CHARGE FROM.9.06.2020 TO 29.06.2020 9. MR. JAHANGIR KHAN, C.O.F FROM 30.06.2020 TO TILL DATE
4	Duration of Audit :	05-06-2020 To 15-04-2021 (Mandays Consumed :- 140)
5	Name of the Auditors :	ANITA DASH - Lead Auditor(05-06-2020 to 15-04-2021) MINAKSHI BEHERA - Lead Auditor(05-06-2020 to 15-04-2021) SUSMITA PARIDA - Auditor(03-07-2020 to 15-04-2021) BIRAJ LAXMI SETHY - Auditor(05-06-2020 to 15-04-2021) SAMITA MALLI - Auditor(05-06-2020 to 15-04-2021) PRAVAKAR GURU - Auditor(15-03-2021 to 15-04-2021)

6	Name of the Reviewing Officer :	DILLIP KUMAR NAYAK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	01-07-2021
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	DILLIP KUMAR NAYAK
11	Date of approval of report by District Audit Officer :	11-08-2021

Para1.1 :- Demographic information:-

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

PARA: 2 PHYSICAL VERIFICATION

Sno	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	Studentship Certificate		0	0		Neither Produced for physical verification nor updated register produced to audit for verification.
2	Transfer Certificate with duplicate books	05.06.2020	60	60	Page no.14	Nil
3	Students Daily Attendance Register Form	05.06.2020	910	910	Page no.2	Nil
4	Issue of Migration certificate Registrar	05.06.2020	30	30	Page no.4	Nil
5	Cash in hand	05.06.2020	724.00	724.00	Examination Cashbook Page no.9	Nil

6	Service Postage Stamps	05.06.2020	11414	11414	Page no.88	Nil
7	Cash in hand	05.06.2020	2685.00	2685.00	Civil Service Coaching Center Cashbook Page no.33	Nil
8	Miscellaneous Receipt Books	5.6.2020	959	959	Page no.154	Nil
9	Cash in hand	05.06.2020	0.00	0.00	GENERAL CASHBOOK , Page no-28	Nil
10	Measurement Books	05.06.2020	0	0	Page no.183	Neither Produced for physical verification nor updated register produced to audit for verification.

Comments

1. Denomination of Physical Verification of Cash :-				
Sl. No	Name of the cashbook	Amount	No of Currency	Total
Examination Cashbook				
1		500.00	1	500.00
2		100.00	2	200.00
3		10.00	2	20.00
4		1.00	1	1.00
	Total			724.00
Civil Service Coaching Centre				
1		500.00	4	2000.00
2		100.00	6	600.00
3		10.00	8	80.00
4		5.00	1	5.00
	Total			2685.00
1. Denomination of Physical Verification of Service Postage Stamp :-				
		Amount	No of stamps	Total
1		1.00	800	800.00
2		2.00	600	1200.00
3		5.00	1200	6000.00
4		10.00	250	2500.00
5		10.00	10	100.00
6		5.00	3	15.00

7		2.00	48	96.00
8		1.00	100	100.00
9		1.00	603	603.00
	Total			11414.00

Para No.2.1:- Physical verification of liquid Cash, unused Money Receipt Book, unused Measurement Book, Stamp Account etc.(osp-01):-

1. As required under Rule 20(a) of Odisha Local Fund Audit Rules, 1951 before commencement of audit physical verification of cash balances, the postage stamps and unused receipt books were conducted on the day of commencement of audit i.e on dt. 05.06.2020 .The result of physical verification is noted in the table above.
2. Objection memo issued to local authority for production of cash ,and other saleable and valuables. The same were verified. The available cash balance of Rs.2685.00 & Rs. 724.00 was verified which agreed to book balance. Similarly the Service Postage Stamp were also verified and found agreed to book balance. However the physical verification of MB books & Studentship certificate could not be conducted due to non production of the same. Memo was issued in this regards vide memo no.1/5.6.20 & 127/18.3.21.In reply of the objection memo the Students Ship certificate section said that they does not maintain the register, but MB section neither returned the memo nor produced the stock register till closure of audit.
3. As per Rule 16(ii) of Odisha Account Manual, 1987,"The finance officer shall verify at least once in the month, the Physical cash balance and give a dated certificate to that effect". But it was noticed from the cash book that no such verification has been performed by the concerned authority during the year covered under audit. Hence the local authority is suggested to ensure the same henceforth to avoid misappropriation of cash, embezzlement of cash etc.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
S/no	List Records/Register
1	Endowment Register
2	Stamp Account Register
3	Log Book of Vehicles
4	Utilisation Certificate files
5	Treasury Book of Drawal
6	Bill Register
7	Pay Bill Register
8	Advance Ledger
9	Consumable Stock Register
10	Non-Consumable Stock Register
11	Bank Pass Books
12	TDR Register/Investment Register
13	Money Receipt Books
14	Payment vouchers/Receipt Vouchers
15	Register of Cheques Issued
16	Bank Books
17	Cash Books
B : List of Records/Registers not Produced to Audit	
S/no	List Records/Register
1	Allotment Register
2	GPF Register
3	Register of Nomination for GPF/CPF
4	CPF Register
5	Trial Balance
6	Grand-in-Aid Register
7	Salary Control Register
8	Retention Money Register
9	Security deposit Register
10	Salary and Allowances Payable Register
11	Sundry Creditors Register
12	General Ledger
13	Pay Advance Register
14	T.A. Advance Register
15	T.A. Control Register
16	BD/CHEQUE Receipt Register
17	Counterfoils of issued Cheques
18	Festival Advance Register
19	Vehicle Advance Register

20	RECEIPT & PAYMENT ACCOUNT for the year end
21	INCOME & EXPENDITURE ACCOUNT for the year end
22	Advance Register
23	BALANCE SHEET at the end of the year

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	SD/EMD Register
2	Alphabetical Sheet
3	Foundation Fund Register
4	Service Books
5	Loan Ledger
6	Demand-Collection-Balance Register of fees recoverable from students/colleges
7	Works Register
8	Materials with Contractors
9	Sundry Debtors
10	Deposits with various Authorities
11	Advances from Parties/Contractors/suppliers/employees
12	Earnest Money Deposit Register
13	Bank Loan Register
14	College dues Register
15	House Building Loan Register
16	Fixed Assets Register
17	Journal Register

D : List of Records/Registers not Required

Sino	List Records/Register
1	Journal/Contra Vouchers

Comments

The local authority has not maintained the aforesaid records and registers .Due to non-maintenance of the prescribed records and registers, the financial position, progress, achievement, financial management, financial control etc. cannot be watched out properly. One of the possible consequences may be lack of transparency in maintenance of accounts and lack of proper monitoring of financial transactions and hinder proper reporting which may provide scope of defalcation. So, the local authority is suggested to maintain all records and registers .

Non-maintenance of prescribed records and Registers:- Besides the above, the following Registers are not maintained at University level. These registers have significant role in the whole Accounting Procedure. The Local Authority is suggested to take immediate steps to maintain these Registers and produce to next audit for verification.

Sl. No.	Name of the Register	Consequence of non-maintenance

1	Loan Register	This may create confusion in recovery / repayment of loan amount availed by different employees.
2	Work Register	It leaves no scope to watch the cumulative expenditure and status of projects under taken by different line department for the University.
3	House building loan Register.	This may create confusion in recovering the loan amount availed by different employees.
4	Fixed Asset	This will leave no scope to asses and establish the assets of University either Capital or Revenue forum.
5	Contingent Stock Register	Non maintenance of Contingent Stock Register will leave no scope to watch the contingent expenditure within a particular financial year.
6	Outstanding Advance Ledger	Non maintenance of Outstanding Advance Ledger will inspire authority to ascertaining individual outstanding advance and also dislocate the adjustment process in maintenance of accounts.
7	Grant in Aid Register	Non maintenance of Grant in Aid Register will keep authority in dark in monitoring and watching the utilization of Grants.
8	Audit Compliance Register	Non maintenance of Audit compliance Register will inspire the local authority to regulate and submit the audit compliance.
9	Dead Stock Register	Non maintenance of Dead Stock Register will keep local authority in dark to take conclusive decision to be deposited in old stock.
10	Register of Pass Books	Non maintenance of Register of Pass Books will inspire the section to watch the cash inflow and out flow position as there are about 29 nos. of Pass Books operating in the University.
11	Property Register	Non maintenance of Property Register will not make the university authority to insure the status of its properties.
12	Allotment Register	Non maintenance of Allotment Register in Form No.IV will cause problem to know the actual allotment status at any given time .

13	Reconciliation Register	Non maintenance of Reconciliation Register will put the account section in to confusion to locate the areas/ reason of difference between pass book and cashbook.
14	Advance Ledger	Due to non maintenance of advance ledger it is not possible to know the actual position of outstanding advance at the end of the financial year.

PARA: 4 FINANCIAL POSITION

Ravenshaw University - 2019-2020

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	EXAMINATION CASHBOOK	01-04-2019	874972.00	10340200.00	11215172.00	10641975.00	31-03-2020	573197.00	31-03-2020	579099.00	-5902.00	
2	UGC CASHBOOK	01-04-2019	19647921.91	4850154.03	24498075.94	16161700.56	31-03-2020	8336375.38	31-03-2020	6433087.35	1903288.03	
3	SCHOLARSHIP CASHBOOK	01-04-2019	21437199.84	19999212.00	41436411.84	31515205.50	31-03-2020	9921206.34	31-03-2020	10258692.34	-337486.00	
4	YRC CASHBOOK	01-04-2019	241017.55	7901.00	248918.55	0.00	31-03-2020	248918.55	31-03-2020	243101.55	5817.00	
5	NSS SPECIAL CASHBOOK	01-04-2019	147865.00	237995.00	385860.00	56250.00	31-03-2020	329610.00	31-03-2020	329610.00	0.00	
6	NSS NORMAL CASH	01-04-2019	326190.00	187106.00	513296.00	75675.00	31-03-2020	437621.00	31-03-2020	438129.00	-508.00	

	HBOOK											
7	RTI CASHBOOK	01-04-2019	489983.00	22900.00	512883.00	0.00	31-03-2020	512883.00	31-03-2020	512883.00	0.00	
8	GOVT. CASHBOOK	01-04-2019	91000.50	502825.89	503735.89	491419.20	31-03-2020	123166.95	31-03-2020	0.00	123166.95	
9	WORLD BANK CASHBOOK	01-04-2019	362035.20	301398.30	392175.03	454530.00	31-03-2020	387629.73	31-03-2020	387629.73	0.00	
10	IAS COACHING CENTER CASHBOOK	01-04-2019	0.00	576367.00	576367.00	576367.00	31-03-2020	0.00	31-03-2020	0.00	0.00	
11	CIVIL SERVICE COACHING CENTER CASHBOOK	01-04-2019	-98428.00	691000.00	592572.00	459845.00	31-03-2020	132727.00	31-03-2020	467232.00	-33450.50	Previous Difference
12	INVESTMENT CASHBOOK	01-04-2019	806246.96	596421.96	865889.16	515650.00	31-03-2020	860732.66	31-03-2020	860732.66	0.00	
13	CHIEF WARDEN CASHBOOK	01-04-2019	548547.50	119570.81	174425.56	866922.10	31-03-2020	877333.50	31-03-2020	877333.50	0.00	
14	SELF FINANCE CASHBOOK	01-04-2019	410139.00	0.00	410139.00	0.00	31-03-2020	410139.00	31-03-2020	19309.00	390830.00	
15	PENSION GRATUITY	01-04-2019	250635.07	664452.30	317080.30	626400.00	31-03-2020	310816.30	31-03-2020	310816.30	0.00	As the cash book was not produced to the previous year audit party, there is

												no audit OB for the year 20 19-20. Hence the OB taken is as per the OB of the cash book pr oduced .
16	UPF OF OPS C ASHBO OK	01-04-2 019	109348 .00	364432 0.00	375366 8.00	364651 3.00	31-03-2 020	107155 .00	31-03-2 020	107155 .00	0.00	As the cash book as not pro duced to previ ous year audit, there is no audit OB for 2019-2 0. Hence the OB taken is as per the OB of the cash boob pr oduced to audit.
17	GENE RAL C ASHBO OK	01-04-2 019	265172 810.42	594239 471.28	859412 281.70	615270 334.89	31-03-2 020	244141 946.81	31-03-2 020	245060 621.03	-91867 4.22	
	GRAN D TOTAL		456227 218.15	712659 021.92	116888 6240.0 7	737811 586.95		431074 653.12		429140 123.81	193452 9.31	

Comments

PARA NO. 4.1 The cashbook wise details of closing balance as on 31.3.20

SL NO	NAME OF THE CASHBOOK	BANK	CASH	FD	TOTAL
1	2	3	4	5	6
1	General Fund cash book.	24,50,60,621.03	0.00	0.00	24,50,60,621.03
2	Examination cash book.	5,78,458.00	641.00	0.00	5,79,099.00
3	Scholarship cash book.				
i	Research Grant scholarship cash book.	69,02,685.00	0.00	0.00	69,02,685.00
ii	PMS cash book.	27,60,677.34	0.00	0.00	27,60,677.34
iii	National scholarship cash book.	1,93,920.00	0.00	0.00	1,93,920.00
iv	State Govt.Scholarship cash book.	4,01,410.00	0.00	0.00	4,01,410.00
	TOTAL	1,02,58,692.34	0.00	0.00	1,02,58,692.34
4	UGC cash book.	64,08,087.35	0.00	25,000.00	64,33,087.35
5	NSS cash book.				
i	NSS cash book (Normal)	4,38,129.00	0.00	0.00	4,38,129.00
ii	NSS cash book (Spl.)	3,29,610.00	0.00	0.00	3,29,610.00
	TOTAL	7,67,739.00	0.00	0.00	7,67,739.00
6	YRC cash book.	2,43,101.55	0.00	0.00	2,43,101.55
7	RTI cash book	2,12,883.00	0.00	3,00,000.00	5,12,883.00
8	Govt. cash book.	0.00	0.00	0.00	0.00
9	World bank cash book.	3,87,62,973.00	0.00	0.00	3,87,62,973.00
10	IAS coaching centre cash book.	0.00	0.00	0.00	0.00
11	Civil Service Coaching Centre cashbook	4,63,727.00	3,505.00	0.00	4,67,232.00
12	Investment cash book.	52,15,422.54	0.00	8,08,57,844.00	8,60,73,266.54
13	Chief Warden cash book.	87,73,335.00	0.00	0.00	87,73,335.00

14	Self Finance cash book.	19,309.00	0.00	0.00	19,309.00
15	UPF of POS holder cashbook	1,07,155.00	0.00	0.00	1,07,155.00
16	Pension & Gratuity cashbok	3,10,81,630.00	0.00	0.00	3,10,81,630.00
	GRAND TOTAL	34,79,53,133.81	4,146.00	8,11,82,844.00	42,91,40,123.81

RECONCILIATION BETWEEN CASHBOOK CB & AUDIT CB
PARA 4.2

CASHBOOK CB & AUDIT CB RECONCILIATION		
SI.No	Particulars	Amount
A	GENERAL CASHBOOK	
	CB as per cashbook	24,50,60,621.03
i	Deduct amount debited from bank bearing A/C No. 702(RUSA) on dt.11.9.2020 has not been debited from cashbook.	(-)1,00,888.00
ii	Deduct amount debited from bank as clearing of rejected Cheque during the year 19-20 has not been debited from cashbook.	(-)1,25,620.00
iii	Deduct amount debited from bank as clearing of Cheque during the year 19-20 has not been debited from cashbook.	(-)72,290.00
iv	Deduct amount debited from bank (bearing a/c no-1601) vide cheque no-078504/3.10.19 towards payment of tax has not been debited from cashbook.	(-)21,000.00
v	Deduct amount debited from bank (bearing a/c no-1601) as MIGS/MDS/CB during the year 19-20 has not been debited from cashbook.	(-)76,636.89
vi	Deduct amount debited from bank (bearing a/c no-1616) towards cheque book issue charge during the year 19-20 has not been debited from cashbook.	(-)8,407.50
vii	Deduct excess CB shown in the cashbook (expenditure made vide ch no.078436/13.9.19 payment made to sri Pramod Kumar Das, not	(-)17,875.00

	included as exp in cashbook) due to arithmetical inaccuracy vide pg no-133/dt.13.9.19	
viii	Deduct less expenditure shown in the cashbook vide ch no. 054715/13.9.19 vide vr. No. 375/pg no-103/dt.3.8.19 than actual debited from bank.	(-)27.00
ix	Add excess expenditure shown in the cashbook vide pg no.184/16.11.19 due to arithmetical inaccuracy.	(+) 1.00
x	Add amount credited in bank on dt.24.5.19 & 7.6.19 wrongly debited from cashbook vide pg no.47&58	(+) 20.67
xi	Add amount credited in bank on dt.10.12.19 as Easy Pay Short Funding, debited from cashbook vide pg no.204/10.12.19	(+)740.00
xii	Deduct excess outstanding advance shown in the cashbook on dt.21.1.20 /pg no.227 due to shown of excess advance adjustment and less advance payment	(-)2,47,600.00
xiii	Deduct excess advance adjustment shown in the cashbook against Smt. Sujata Das, Lib vide vr no. 1192/27.1.20 for Book carnival.	(-)10,000.00
xiv	Deduct the receipt from cash book for wrongly debited amount twice vide vr.no.404/25.1.18 ,pg-268 of G.cash book	(-)30,22,289.00
xv	Add the less CB shown in grand total of receipt on dt.22.5.19 vide page no.45 of General cash book due to totalling mistake	(+)10,000.00
xvi	Add the Axis Bank A/C 1601 credit not taken to cash book 10.12.19 – 740.00 24.5.19 - 1.67 3.6.19 - 5.00 6.6.19 - 12.00 7.6.19 - 2.00	(+)760.67
xvii	Add less CB shown in the cashbook due to totalling mistake vide pg no.268/31.3.20	(+) 0.19

xviii	Add previous difference	(+) 27,72,436.64
	OB as per cashbook = 26,24,00,373.78	
	OB as per Audit = 26,51,72,810.42	
	CB as per Audit	24,41,41,946.81
B	EXAMINATION CASHBOOK	
	CB as per cashbook	5,79,099.00
i	Add amount credited in bank on dt.18.11.19 as wrong transfer has not been credited in cashbook	(+)1300.00
ii	Deduct amount debited from bank on dt.12.3.20 as A/C keeping fee has not been debited from cashbook	(-) 649.00
iii	Deduct FID loan amount debited from bank on dt.21.2.20 has not been debited from cashbook	(-) 295.00
iv	Deduct MCC issue amount debited from bank on dt.5.9.19 has not been debited from cashbook	(-) 3363.00
v	Deduct excess CB shown in the cashbook vide pg no.110/ dt.21.2.20 due to arithmetical inaccuracy. Actual CB = 1574997.00 Cashbook CB = 1575097.00	(-) 100.00
vi	Deduct Amount debited from bank vide Ch no.571453/dt.13.2.20 payment made to Krushana Chandra has not been entertained in the cashbook	(-) 5000.00
vii	Add previous difference OB as per cashbook = 872767.00 OB as per Audit = 874972.00	(+) 2205.00
	CB as per Audit	5,73,197.00
C	UGC CASHBOOK	
	CB as per cashbook	64,33,087.35
i	Add interest amount credited in bank bearing a/c no-255150 has not been credited in cashbook	(+) 55,740.00
ii	Add interest amount debited from cashbook vide pg no.	(+) 2,74,131.00

	23/30.3.20(bearing a/c no-255150 interest credited during the period 30.3.18 to 31.1.19)	
iii	Deduct amount debited from bank bearing a/c no-0183 on dt.1.6.19 has not been debited from the cashbook.	(-) 3,250.00
iv	Add OB amount of HDFC bank as on dt.31.3.19 bearing a/c no-255150 kept outside of the cashbook	(+)15,71,822.03
v	Add previous difference OB as per cashbook = 1,96,43,076.91 OB as per Audit = 1,96,47,921.91	(+) 4,845.00
	CB as per Audit	83,36,375.38
D	SCHOLARSHIP CASHBOOK	
	CB as per cashbook	1,02,58,692.34
i	Add amount credited in bank during the year 19-20 has not been credited in cashbook. 16.4.19 = 130000.00 16.3.20 = 20000.00	(+)1,50,000.00
ii	Deduct excess CB shown in the cashbook vide pg no.143/16.4.19 due to totalling mistake. CB as per cashbook = 23221459.00 Actual CB = 23221164.50	(-) 294.50
iii	Deduct less expenditure shown in the cashbook vide pg no.171/13.8.19 due to totalling mistake. Exp. as per cashbook = 754399.00 Actual Exp = 954399.00	(-) 2,00,000.00
iv	Deduct amount debited from bank on dt.23.2.20 as account in operative charge has not been debited from cashbook.	(-) 29.50
vi	Deduct previous difference OB as per cashbook =	(-) 2,87,162.00

	2,17,24,361.84	
	OB as per Audit = 2,14,37,199.84	
	CB as per Audit	99,21,206.34
E	NSS NORMAL CASHBOOK	
	CB as per cashbook	4,38,129.00
i	Deduct previous difference	(-) 508.00
	OB as per cashbook = 326698.00	
	OB as per Audit = 326190.00	
	CB as per Audit	4,37,621.00
F	GOVT CASHBOOK	
	CB as per cashbook	0.00
i	Add amount credited in bank during the year 19-20 as electric bill & Co-operative loan has not been credited in cashbook.	(+) 11,41,318.00
ii	Deduct amount debited from bank as A/C keeping fee on dt. 12.03.20 has not been debited from cashbook.	(-) 649.00
iii	Add previous difference	(+) 91,000.50
	OB as per cashbook = 0.00	
	OB as per Audit = 91000.50	
	CB as per Audit	12,31,669.50
G	CIVIL SERVICE COACHING CENTRE CASHBOOK	
	CB as per cashbook	4,67,232.00
i	Add previous difference	(-) 3,34,505.00
	OB as per cashbook = 236077.00	
	OB as per Audit = - 98428.00	
	CB as per Audit	1,32,727.00
H	YRC CASHBOOK	
	CB as per cashbook	2,43,101.55
	Add interest amount credited in bank during the year 2019-20 has not been credited in cashbook	(+) 5817.00

	CB as per Audit	2,48,918.55
I	SELF FINANCE CASH BOOK	
	CB as per cashbook	19309.00
i	Add previous difference	(+) 383180.00
	OB as per cashbook =26959.00	
	OB as per Audit = 410139.00	
ii	Add the deposits of previous un-encashed drafts in General Fund A/c.	(+) 7650.00
	CB as per Audit	410139.00

STATEMENT –B OF RAVENSHAW UNIVERSITY.		
Statement showing the details of Receipts in respect of Ravenshaw University for the Year2019-20		
A	GENERAL CASHBOOK	
SL.NO	particulars	Total
	GRANTS	
I	DHE,SALARY,GRANT	237600000
1	DHE,NON SALARY,GRANT	25000000
2	RUSA GRANT	20000000
3	MYA & SPORTS ,GRANT	40000000
4	RECEIPT FROM OCA,GRANT	230000
	TOTAL	322830000
II	UNIVERSITY STUDENTS FUND	
1	DCS	158620
2	DSA	61700
3	MEDICINE	237930
4	ATHLETIC	284575
5	COMM.ROOM	79391
6	MAGAZINE	237930
7	SSG	39655
8	UNION FEE	325320
9	YRC	79310
10	COMM-DAY	327510
11	ID CARD	212820
12	WEL.FUND	69970
13	R.R.FEE	138415
14	FURNITURE	175880

15	FACULTY	466315
16	ART SOC	106525
17	SCIENCE SOC.	157175
18	COMM SOC.	44725
19	S & G	39655
20	SEMINAR	250640
21	LIBRARY	635926
22	LAB. DEV.	2588650
23	DEPT. DEV.	1646400
24	HCM/HR	312120
25	U.SPORTS	431070
26	INSURANCE	237930
27	REG.FEE	345205
28	MIGRATION	205500
29	Phd. COURSE	450000
30	CERTIFICATE	487026
31	ADMISSION FEE	13306694.91
32	DEVELOPMENT	4333845
33	NSS	34520
34	IST C.FEE	13210000
35	MBA C.FEE	19269650
36	IMBA C.FEE	2745000
37	MCA C.FEE	3295000
38	BSc. COMP. Sc. C. FEE	2645000
39	MSc. COMP. Sc. C. FEE	2060000
40	BBA C. FEE	12600000
41	DJMC/JMC C. FEE	3425000
42	GEOLOGY C.FEE	280000
43	BOTANY C. FEE	480000
44	ANALYTICAL CHEM. C.FEE	1160000
45	SANSKRIT C.FEE	440000
46	RD C. FEE	1480000
47	MSc. BIOTECH C. FEE	1880000
48	BIO CHEM C. FEE	1720000
49	ETC C. FEE	735000
50	B Ed. C.FEE	18625000
51	ENTERPRENUERSHIP C.FEE	2080000
52	MITM C.FEE	3520000
53	BITM C.FEE	22585000
54	COMMERCE C.FEE	8760000

55	PSYCHOLOGY C.FEE	600000
56	HINDI C.FEE	130000
	TOTAL	152233597.91
III	GOVT. RECEIPT	
1	NCC	108695
2	TUITION FEE	366032
	TOTAL	474727
IV	MISCELLANEOUS	
1	RECEIPT FROM OMC	60000
2	RECEIPT FROM ICAR	463700
3	RECEIPT FROM NEW INDIA ASSURANCE	116000
4	RECEIPT FROM NALCO (SPORT)	100000
5	Received from MGM minerals for inter university football	196000
6	OVERHEAD	702767
7	EMD	94503
8	AUDIT RECOVERY	1500
9	SALARY RECOUP	5600
10	RTI	498
11	OTHERS	377219
12	RECRUITMENT	5018607.7
13	Outside Exam, RTGS to SBI-1616	92000
14	EXAMINATION	11265335
15	ELECTRIC CHARGE	3782848
16	HOUSE RENT	83200
17	ANNEX,/GUEST HOUSE MAINT.	503300
18	TENDER	168412
19	GUEST FACULTY REFUND	8500
20	WORKSHOP	20000
21	Receipt from S.N.Mohanty	120000
22	INTEREST FROM SBI-1616	1516292
23	INTEREST FROM SBI-702	1165376
24	Interest from ICICI-059	171
25	Interest from AXIS-6454	3726818
26	Interest from AXIS-1601	2027725
27	Interest from DCB-772	2648
28	Amount credited to axis Bank A/c no.1601	760.67
	TOTAL	31619780.37
V	Receipt through adjustment	

1	IT	17626975
2	LIC	1850087
3	CO.OP.SOC	12154955
4	ELECTRIC	607700
5	FA	2128000
6	OPS	3387958
7	NPS	15049179
8	GPF of VC	157500
9	PT of VC	3000
10	GIS (VC)	1200
11	HBL(VC)	24000
12	Vehicle deduction	95100
13	GPF	9673505
14	HBA	549082
15	HR	240390
16	WT	121629
17	PT	453200
18	Computer loan	8027
19	UEL	11776851
20	Gratuity	171330
21	Provisional Pension	8312593
22	LSC/PC	2683505
23	Excess Refund	5600
	TOTAL	87081366.00
	GRAND TOTAL	594239471.28
B	EXAMINATION CASHBOOK	
1	Central University , Rajasthan	188604
2	Ravenshaw university	10011409
3	UPSC	92000
4	Audit Recovery	197
5	SSB	46690
6	Misc Rt	1300
	TOTAL	10340200
C	UGC CASHBOOK	
1	Interest	396465
2	Received from General fund	2000000
3	Received from CMS Mumbai, Nach	881867
4	HDFC amount not taken in to Cashbook((31.3.19)	1571822.03
	TOTAL	4850154.03

D	GOVT.CASHBOOK		
	1	Provisional Pension	2078886
	2	Refund of GIS	57000
	3	GPF	14712966
	4	Family pension	477306
	5	Salary Non Plan	15915689
	6	UEL	9719077
	7	HBA	5550000
	8	RCM	351972
	9	Subsistence Allowance	18375
	10	Festival advance	260000
	11	Electric Bill(Non plan)	52100
	12	Co-Operative loan(Non plan)	1089218
		TOTAL	50282589
E	CIVIL SERVICE COACHING CENTRE CASHBOOK		
	1	Admission fees	91000
	2	Received from Ravenshaw University	600000
		TOTAL	691000
F	IAS COACHING CENTRE CASHBOOK		
	1	Salary	556367
	2	Festival advance	20000
		TOTAL	576367
G	RTI CASHBOOK		
	1	Interest	22900
		TOTAL	22900
H	WORLD BANK CASHBOOK		
		TDSRefund	234612
		SB Interest	3710
		Flex Interest	11395
		Interest on term deposit	2764266
		TOTAL	3013983
I	SCHOLARSHIP CASHBOOK		
	1	JRF	4941800
	2	ICSSR	310000
	3	ERIC Research Project	264163
	4	Neft	1644299
	5	DST Inspire Fellowship	5229759
	6	National seminar	29268

7	Travel grant	292421
8	SERB	2250000
9	CSIR	2167159
10	M.Sc Biotech	96000
11	BPRF	1091419
12	ICPR	30000
13	NASA-2019	100000
14	ETPSR	150000
15	HDFC Scholarship	20000
16	OURIIP Fund Seed Project	1234000
17	Received from University	20000
18	Interest	128924
	TOTAL	19999212
J	NSS CASHBOOK (NORMAL)	
1	Interest	12106
2	NSS Grant	175000
	TOTAL	187106
K	NSS CASHBOOK (SPECIAL)	
1	Interest	6745
2	NSS Grant	231250
	TOTAL	237995
L	YRC CASHBOOK	
1	Interest	7901
	TOTAL	7901
M	CHIEF WARDEN CASH BOOK	
1	Boarders Fee collection	11629270
2	Interest	327811
	Total	11957081
N	INVESTMENT CASH BOOK	
1	Receipt for Late Priyambada Deo Endowment	500000
2	Interest accrued in SBI A/c no.0979	3973644
3	Interest of UCO A/c no.02450110003039	1490575.61
	Total	5964219.61
O	UPF OF OPS HOLDER CASHBOOK	
1	Receipt from UPF A/c of University (A/c No.1616)	3637424
2	Interest Accrued	6896
	Total	3644320

P	PENSION & GRATUITY CASHBOOK	
1	From Odisha treasury	5781467
2	Interest	863056
	Total	6644523
	GRAND TOTAL	712659021.92

STATEMENT –C OF RAVENSHAW UNIVERSITY.
Statement showing the details of Expenditure in respect of Ravenshaw University for the Year 2019-20
EXPENDITURE FIGURE OF GENERAL CASHBOOK FOR THE YEAR 2019-20

	PARTICULARS	TOTAL
A	GENERAL FUND CASHBOOK	
I	GRANT	
1	Salary Grant	216032335
2	Non-salary Grant	22648587
3	I.D grant(Construction of 2nd campus)	100762840
4	I.D grant(Construction of Reaserch Scholar Hostel)	50000000
5	RUSA Grant	2313917
6	Ministry of Youth affairs & Sports	31852000
	TOTAL	423609679
II	UNIVERSITY STUDENT FUND	
1	Rem. to contra. teachingstaff	18637398
2	Rem. to contra.non teachingstaff	6784431
3	Rem. to GF/VF/VP	15116375
4	Rem. to DLW/DLR	8700323
5	Refund of admission fee	40150
6	Convocation	545084
7	Website	81617
8	Catridge	118323
9	Development	8511328
10	Deptt.Development	958778
11	Lab.Development	1118669
12	Refund of course fee	4050166
13	Project,Edn	273293
14	Contingency	226594
15	Bank deduction	13913.58
16	TA/DA	47106

17	Newspaper	121483
18	Legal/IT	637700
19	Travels/Taxi	526055
20	Furniture	827429
21	Security	8992918.92
22	Cleaning, Paritosh agency	3877788
23	Medicine	235301
24	Telephone	64565
25	Electrical goods	198056
26	Seminar	1335735
27	Office stationary	114363
28	NSDL-e goverance	6974
29	Trf.toExamination section	10150099
30	Admission18-19	34289
31	Imprest money	81109
32	Lawn maintenance	920486
33	Lib meeting	14767
34	Academic meeting	49763
35	Comp per	134884
36	Conference	100640
37	Commoration day	3955
38	EMD	541817
39	Interview B,A B.Ed B.Sc B.Ed	907000
40	A.c repair/maintenance	87719
41	Printing of books	12180
42	Advertisement	1800450
43	Dev.of vehicle	1317344
44	Internet	778664
45	Admission 19-20	441561
46	Interview	40000
47	Dramatic society	43880
48	Yoga day	4781
49	ICCR programme	5455
50	ID card	121986
51	Republic day	53967
52	Independence Day	52669
53	Driver Recruitment	25000
54	Recruitment of GF/VF	83563
55	Postage stamp	20000
56	Refund of caution money	221000

57	Carrier council	72000
58	Purchase of books	527213
59	Insurance	411758
60	FM radio	20174
61	Trf.to Civil service section	600000
62	Fuel	91493
63	NSS	11125
64	Ganesh puja	48440
65	Saraswati Puja	60000
66	SD refund	25270
67	Maintenance of Guest house	40000
68	Placement	25778
69	Book carnival	33692
70	Printer	13500
71	Refund of Exam fee	180
72	NCC	3850
73	Yoga center	112600
74	Science Day	80000
75	JMC Development	1371
76	Electrical maintenance	103648
77	Day to Day expenditure	10455
78	A.C Installation	50000
79	Over head Charges	80000
80	Bora Samber Debate	25000
81	Govt. Diary	7400
82	Dev. & Electrification (Fani)	85000
83	Orientation Programme	29444
84	National Womens Day	75000
85	J.C hostel	50000
86	Inter University Tournament	381000
87	NSA2019	100000
88	Football Tournament	310000
89	Youth Festival	30000
90	Athletic Meet	320000
91	Annual Maintenance	210000
92	Rav-150	40000
93	Clearing of Rejected Cheques	125620
94	Clearing cheques	72290
95	MIGS/MDS/CB	76636.89
96	Cheque book issue charge	8407.5

	TOTAL	104579289.89
III	RECEIPT THROUGH ADJUSTMENT	
1	IT	17626975
2	LIC	1850087
3	CO.OP.SOC	12154955
4	ELECTRIC	607700
5	FA	2128000
6	OPS	3387958
7	NPS	15049179
8	GPF of VC	157500
9	PT of VC	3000
10	GIS (VC)	1200
11	HBL(VC)	24000
12	Vehicle deduction	95100
13	GPF	9673505
14	HBA	549082
15	HR	240390
16	WT	121629
17	PT	453200
18	Computer loan	8027
19	UEL	11776851
20	Gratuity	171330
21	Provisional Pension	8312593
22	LSC/PC	2683505
23	Excess Refund	5600
	TOTAL	87081366
	GRAND TOTAL	615270334.89
B	EXAMINATION CASH BOOK	
1	Postal	16130
2	Valuation,mph	13620
3	Stationary	18874
4	Exam	1135769
5	PHD	708966
6	2nd exam	169387
8	Tiffin	3840
9	Exam.comitte meeting	5415
10	Repair	12477
11	Valuation	3109622
12	PHD Viva-boss	279716

13	Mod. work	75829
14	Exam Contingency	81800
15	Globarena Tech.Pvt ltd	807120
16	Cenral uni.exam	188604
17	UPSC Exam	92000
18	Result publication	7792
19	Confedential payment , QPS	3027746
20	printing	80835
21	IT	665
22	General contingency	27755
23	Scantech solution	185862
24	Rem. research	3848
25	Honararium payment	32300
26	Refreshment	2978
27	Vehicle	43674
28	BOS bill	108819
29	RD project work.	4682
30	Mphill	45732
31	Re-cheking	2090
32	Purchase of Gold medal.	165369
33	Exam bill coordinator	178352
34	FID Loan	295
35	MCC Issue	3363
36	A/C Keeping Fee	649
	TOTAL	10641975
	C UGC CASHBOOK	
1	Refund of SD/EMD	345275
2	Trf to Scholarship Section	4941800
3	Purchase of Books	5010743
4	Purchase of Magazines & Journals	99427
5	IT	54041
6	TA/DA	13167
7	Scientific Equipments	2128281
8	Aquaguard	1044997
9	AMC	472000
10	Construction of Multi purpose Indoor Hall	1600000
11	Spl Lecturer in RAV-150	40000
12	Travel Grant	371981
13	Arrear payment made to Shop	36677

	keeper	
14	Bank charge	61.56
15	Bank (Misc)	3250
	TOTAL	16161700.56
D	GOVT.CASHBOOK	
1	Provisional Pension	2078886
2	Refund of GIS	57000
3	GPF	14712966
4	Family pension	477306
5	Salary Non Plan	15915689
6	UEL	9719077
7	HBA	5550000
8	RCM	351972
9	Subsistence Allowance	18375
10	Festival advance	260000
11	A/C Keeping Fee	649
	GRAND TOTAL	49141920
E	CIVIL SERVICE COACHING CENTRE CASHBOOK	
1	Remuneration to Resource person & Staff	456000
2	Office Stationary	2232
3	Contigency	1495
4	Bank Charge	118
	TOTAL	459845
F	IAS COACHING CENTRE CASHBOOK	
1	Salary	556367
2	Festival advance	20000
	TOTAL	576367
G	RTI CASHBOOK	
1	Nil	0
	TOTAL	0
H	WORLD BANK CASHBOOK	
1	Workshop/seminar	120000
2	Salary	74933
3	Project	149074
4	Stationary	12261
5	Travel Grant	16629
6	Repair of Water Purifier	68133
7	Printer	13500

	TOTAL	454530
I	SCHOLARSHIP CASHBOOK	
1	Over head Charges	650186
2	BPRF	660086
3	ICSSR Project	250955
4	Travel Grant	185585
5	DIST-FIST Project	14000000
6	ICSSR Seminar	70000
7	National Seminar	162768
8	ICSSR Fellowship	260000
9	JRF Net	3462064
10	SRF	1297937
11	SERB Project	4546141
12	DST Inspire Fellowship	3578662
13	DST Project	188000
14	CSIR Project	1645248
15	M.Sc Biotech	96000
16	ICPR	30000
17	Post Doctoral fellowship	213600
18	ETPSR	150000
19	Deptt. Assistance	67000
20	FID Loan	295
21	A/C Keeping Fee	649
22	In operative charge	29.5
	TOTAL	31515205.5
J	NSS CASHBOOK (NORMAL)	
1	Camp	75675
	TOTAL	75675
K	NSS CASHBOOK (SPECIAL)	
1	Camp	56,250.00
	TOTAL	56,250.00
L	YRC CASHBOOK	
	Nil	0
	TOTAL	0
M	INVESTMENT CASHBOOK	
1	Pre mature FD (K.Pattnayak endowment) closing charge	1163
2	Refund of premature amount and interest of above FD	165869
3	Refund of matured amount of endowments with interest	332834

	4	Prize distribution	15784
		TOTAL	515650
N		CHIEF WARDEN CASHBOOK	
	1	Transfer to Hostel A/C	8597221
	2	Remuneration	10000
	3	Financial Assistant to Hostel Staff	20000
	4	Refund on Hostel booking cancellation	42000
		TOTAL	8669221
O		UPF OF OPS HOLDER CASHBOOK	
	1	Paid to staff	3646513
		TOTAL	3646513.00
P		PENSION & GRATUITY CASHBOOK	
	1	Paid to staff	626400
		TOTAL	626400
		GRAND TOTAL	737811586.95

ASSETS & LIABILITIES

LIABILITIES	VALUE	ASSETS	VALUE
Unspent balance of Grants	27,84,66,927.00	Cash book accounts	42,91,40,123.81
Loans refundable	0.00	Investments	8,60,73,266.54
Security	8,62,396.00		
Un remitted Govt dues,Cess,Royalty,IT etc	0.00	Advances Recoverable	3,70,27,781
Refundable Deposits(SD/EMD)	94,503.00	Outstanding Rents recoverable	5,000.00
Unpaid Salary and Wages	1,88,60,344.00	Loans recoverable	0.00
Unpaid bills(Electric)	0.00	Others(Non collection of Electric bill)	41,920.00
Contribution payable	8,23,330.00		
Others	0.00		
Cleaning	0.00		
Asset over Liability	25,31,80,591.35	Add Liability over Assets	0.00
Grand Total	55,22,88,091.35	Grand Total	55,22,88,091.35

PARA 4.3 PREPARATION OF ANNUAL BUDGET

The purpose of preparation of annual account of receipt and expenditure is to ensure an accurate reliable and timely disclosure of performance and financial position of an entity to its stake holders

As per the Budget provided to audit for the year 2019-20, the actual receipt is higher than the estimated receipt where as the actual expenditure is lesser than the estimated expenditure as given in the table above. This shows this is much controlled budget.

PARA 4.4 FLEXI ACCOUNT
Non Maintenance of Flexi Account (o.s.p no-41):-

During audit it is seen that most of the accounts of Ravenshaw University especially General Cashbook are not converted to Flexi account. The cashbook contained total eight numbers of bank accounts but none of them follow the Flexi account. So it is instructed to convert the unspent grants kept in savings account to Flexi account as per the letter no.35425/Finance dept.Dtd.12/10/12 of the Principal Secretary Finance Dept. Govt. of Odisha ,to fetch more Interest which can be utilized for better interest of Ravenshaw University.

comment on UPF of OPS and Pension & Gratuity cash book : These two cash books were not produced to the previous year audit. Thus due to unavailability of audit OB , the cash book OB as on 1.4.2019 is taken as OB for this year audit.

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

Ravenshaw University - 418896

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	SBI	35063177170	18-03-2020	854188.50	31-03-2020	578458.00	275730.50	EXAMINATION CASH BOOK
2	UNION BANK OF INDIA	407102050000183	31-03-2020	4930965.85	31-03-2020	6408087.35	-1477121.50	UGC
3	HDFC	50100204255150	01-01-2020	1627562.03	31-03-2020	0.00	1627562.03	UGC
4	SBI	31173703120	25-03-2020	329610.00	31-03-2020	329610.00	0.00	NSS SPECIAL
5	SBI	31085209005	25-03-2020	437621.00	31-03-2020	438129.00	-508.00	NSS NORMAL
6	SBI	31882974536	01-04-2020	6701974.50	27-03-2020	6902685.00	-200710.50	SCHOLARSHIP CAS HBOOK
7	IOB	124701000000929	23-03-2020	3355977.84	31-03-2020	3356007.34	-29.50	SCHOLARSHIP CAS HBOOK
8	SBI	367244145	11-03-2020	463727.00	31-03-2020	463727.00	0.00	CIVIL

		16						SERVICE COACHING CENTER CASHBOOK
9	AXIS BANK	9180101052763	31-03-2020	103961.00	31-03-2020	103961.00	0.00	WORLD BANK CASHBOOK
10	AXIS BANK, FLEX ACCOUNT	919049058810695	31-03-2020	38659012.00	31-03-2020	38659012.00	0.00	WORLD BANK CASHBOOK
11	SBI	10508847162	17-03-2020	1680257.10	31-03-2020	0.00	1680257.10	GOVT. CASHBOOK
12	UCO BANK	02450110003039	31-03-2020	1490575.61	31-03-2020	1490575.61	0.00	INVESTMENT CASHBOOK
13	SBI	30667060388	31-03-2020	212883.00	31-03-2020	212883.00	0.00	RTI CASHBOOK
14	SBI	10508850516	26-03-2020	250320.55	31-03-2020	243101.55	7219.00	YRC CASHBOOK
15	AXIS BANK	916010038212287	30-11--0001	8773335.00	31-03-2020	8773335.00	0.00	CHIEF WARDEN CASHBOOK
16	SBI	32188614276	28-03-2020	107155.00	31-03-2020	107155.00	0.00	OPS CASHBOOK
17	SBI	33509642153	25-03-2020	31081630.00	31-03-2021	31081630.00	0.00	NPS CASHBOOK
18	ICICI	243301000070	31-03-2020	0.00	31-03-2020	11497.00	-11497.00	MBACASHBOOK
19	ICICI	243301000154	31-03-2020	0.00	31-03-2020	7812.00	-7812.00	BBA, IST, JMC
20	SBI	10508850979	25-03-2020	3724846.93	31-03-2020	3724846.93	0.00	INVESTMENT CASHBOOK
21	AXIS BANK	917010071311601	31-03-2020	62031822.38	31-03-2020	0.00	62031822.38	GENERAL CASHBOOK
22	AXIS BANK	916020042178732	01-04-2020	7676.62	31-03-2021	0.00	7676.62	GENERAL CASHBOOK
23	DCB BANK	21111500000772	31-03-2020	72592.10	31-03-2020	0.00	72592.10	GENERAL CASHBOOK
24	SBI, ONLINE	35869306929	30-03-2020	887.92	31-03-2020	0.00	887.92	GENERAL CASHBOOK
25	SBI, RUSA GRANT	353171140702	25-03-2020	55781188.25	31-03-2020	0.00	55781188.25	GENERAL CASHBOOK

26	SBI,CAMP US BRANCH	301140016 16	30-03-2020	74463357.5 4	31-03-2020	0.00	74463357.5 4	GENERAL CASHBO K
27	ICICI	243301000 059	30-03-2020	4998.00	31-03-2020	0.00	4998.00	GENERAL CASHBO K
28	AXIS BANK	912010048 596454	31-03-2020	60432634.5 2	31-03-2020	245060621. 03	-18462798 6.51	GENERAL CASHBO K
	GRAND TOTAL			357580760. 24		347953133. 81	9627626.43	

Reconciliation			
PARA 5.1			
BANK RECONCILIATION(Reconciliation between Bank CB position as per cashbook & Bank CB position as per Bank Statement)			
SI.No	Particulars	Amount	Remarks
A	GENERAL CASHBOOK		
	CB as per cashbook	24,50,60,621.03	
i	Deduct amount debited from bank bearing A/C No. 702(RUSA) on dt.11.9.202 has not been debited from cashbook.	(-) 1,00,888.00	O.S.P no – 30,32-33
ii	Deduct amount debited from bank as clearing of rejected Cheque during the year 19-20 has not been debited from cashbook.	(-) 1,25,620.00	O.S.P no – 29,35
iii	Deduct amount debited from bank as clearing of Cheque during the year 19-20 has not been debited from cashbook.	(-) 72,290.00	O.S.P no – 30,33
iv	Deduct amount debited from bank (bearing a/c no-1601) vide cheque no-078504/3.10.19 towards payment of tax has not been debited from cashbook.	(-) 21,000.00	O.S.P no – 30,33
v	Deduct amount debited from bank (bearing a/c no-1601) as	(-) 76,636.89	O.S.P no – 30,34-35

	MIGS/MDS/CB during the year 19-20 has not been debited from cashbook.		
vi	Deduct amount debited from bank (bearing a/c no-1616) towards cheque book issue charge during the year 19-20 has not been debited from cashbook.	(-) 8,407.50	O.S.P no – 30,36
vii	Deduct excess CB shown in the cashbook (expenditure made vide ch no.078436/13.9.19 payment made to sri Pramod Kumar Das, not included as exp in cashbook) due to arithmetical inaccuracy vide pg no-133/dt.13.9.19	(-) 17,875.00	O.S.P no – 31
viii	Deduct less expenditure shown in the cashbook vide ch no. 054715/13.9.19 vide vr. No. 375/pg no-103/dt.3.8.19 than actual debited from bank.	(-) 27.00	O.S.P no – 31-32
ix	Add excess expenditure shown in the cashbook vide pg no.184/16.11.19 due to arithmetical inaccuracy.	(+) 1.00	O.S.P no –32
x	Add amount credited in bank on dt.24.5.19 & 7.6.19 wrongly debited from cashbook vide pg no.47&58	(+) 20.67	O.S.P no –34
xi	Add amount credited in bank on dt.10.12.19 as Easy Pay Short Funding, debited from cashbook vide pg no.204/10.12.19	(+) 740.00	O.S.P no –34
xii	Deduct excess outstanding advance shown in the cashbook on dt.21.1.20 /pg no.227 due to shown of excess advance adjustment and less advance payment	(-) 2,47,600.00	O.S.P no –182
xiii	Deduct excess advance adjustment shown in the cashbook against Smt. Sujata Das, Lib vide vr no.	(-) 10,000.00	O.S.P no –182

	1192/27.1.20 for Book carnival.		
xiv	Deduct the receipt from cash book for wrongly debited amount twice vide vr.no.404/25.1.18 ,pg-268 of G.cash book	(-) 30,22,289.00	
xv	Add the less CB shown in grand total of receipt on dt.22.5.19 vide page no.45 of General cash book due to totalling mistake	(+) 10,000.00	
xvi	Add the Axis Bank A/C 1601 credit not taken to cash book 10.12.19 – 740.00 24.5.19 - 1.67 3.6.19 - 5.00 6.6.19 - 12.00 7.6.19 - 2.00	(+) 760.67	
xvii	Add less CB shown in the cashbook due to totalling mistake vide pg no.268/31.3.20	(+) 0.19	
xviii	Add cheque issued during the year 2019-20 has not been debited from bank as on or before date 31.3.20	(+)21,75,006.00	O.S.P no –182
xix	Deduct cheque issued during the year 2018-19 has been debited from bank during the year 2019-20	(-) 6,56,831.00	
xx	Add previous difference OB as per cashbook = 428134351.01 OB as per Bank = 466358340.91	(+) 3,82,23,989.90	
xxi	Add un reconciled amount	(-)2,83,16,517.74	
	CB as per Bank Statement	25,27,95,157.33	
B	EXAMINATION CASHBOOK		

1	SBI A/C NO - 35063177170		
	CB as per cashbook	5,78,458.00	
i	Add amount credited in bank on dt.18.11.19 as wrong transfer has not been credited in cashbook	(+) 1,300.00	o.s.p no - 14
ii	Deduct amount debited from bank on dt.12.3.20 as A/C keeping fee has not been debited from cashbook	(-) 649.00	o.s.p no - 14
lii	Deduct FID loan amount debited from bank on dt.21.2.20 has not been debited from cashbook	(-) 295.00	o.s.p no - 14
iv	Deduct MCC issue amount debited from bank on dt.5.9.19 has not been debited from cashbook	(-) 3,363.00	o.s.p no - 14
v	Deduct excess bank CB shown in the cashbook vide pg no.110/ dt.21.2.20 due to arithmetical inaccuracy. Bank CB = 1466799.00 Cashbook CB = 1466899.00	(-) 100.00	o.s.p no - 16
vi	Deduct Amount debited from bank vide Ch no.571453/dt.13.2.20 payment made to Krushana Chandra has not been entertained in the cashbook	(-) 5,000.00	o.s.p no - 37
vii	Add less amount debited from bank vide Ch. no.180284/26.9.19 than actual debited from cashbook	(+) 3,420.00	o.s.p no - 13
viii	Deduct excess amount debited from bank vide Ch.no.180257/13.9.19 than actual debited from cashbook	(-) 22,500.00	o.s.p no - 13
ix	Deduct Cheque issued during the year 2018-19 debited from the bank during the year 2019-20	(-) 75,063.00	

x	Add Cheque issued during the year 2019-20 has not been debited from the bank as on 31.3.20	(+) 2,72,291.00	o.s.p no -15-16 Dealt in para 5.2
xi	Add previous difference OB as per cashbook = 871306.00 OB as per Bank = 976995.50	(+) 1,05,689.50	
	CB as per Bank Statement	8,54,188.50	
C	UGC CASHBOOK		
1	UBI A/C NO - 407102020000183		
	CB as per cashbook	64,08,087.35	
i	Deduct amount debited from bank on dt.1.6.19 has not been debited from the cashbook.	(-) 3,250.00	o.s.p no - 197
ii	Add interest amount debited from cashbook vide pg no. 23/30.3.20(bearing a/c no-255150 interest credited during the period 30.3.18 to31.1.19)	(+) 2,74,131.00	o.s.p no - 198
iii	Deduct previous difference OB as per cashbook = 1,96,43,076.91 OB as per Bank = 1,78,95,074.91	(-) 17,48,002.50	
	CB as per Bank Statement	49,30,965.85	
2	HDFC A/C NO - 5010020455150		
	CB as per cashbook	0.00	
i	Add interest amount credited in bank has not been credited in cashbook Date Amount 1.4.19 13565.00 30.6.19 13834.00 1.10.19 14108.00	(+) 55,740.00	o.s.p no - 197

	Total	55740.00	
ii	Add previous difference OB as per cashbook = 0.00 OB as per Bank = 15,71,822.03	(+) 15,71,822.03	o.s.p no - 198
	CB as per Bank Statement	16,27,562.03	
D	SCHOLARSHIP CASHBOOK		
	SBI A/C NO-31882974536		
	CB as per cashbook	69,02,685.00	
i	Add amount credited in bank during the year 19-20 has not been credited in cashbook. 16.4.19 = 130000.00 16.3.20 = 20000.00	(+) 1,50,000.00	o.s.p no-214
ii	Deduct excess CB shown in the cashbook vide pg no.143/16.4.19 due to totalling mistake. CB as per cashbook = 23221459.00 Actual CB = 23221164.50	(-) 294.50	o.s.p no-214
iii	Deduct less expenditure shown in the cashbook vide pg no.171/13.8.19 due to totalling mistake. Exp. as per cashbook = 754399.00 Actual Exp = 954399.00	(-) 2,00,000.00	o.s.p no-214
iv	Deduct previous difference OB as per cashbook = 1,84,97,278.50 OB as per Bank = 1,83,46,862.50	(-) 1,50,416.00	o.s.p no-214
	CB as per Bank Statement	67,01,974.50	

	IOB A/C NO- 12470100000929		
	CB as per cashbook	33,56,007.34	
i	Deduct amount debited from bank on dt.23.2.20 as account in operative charge has not been debited from cashbook.	(-) 29.50	o.s.p no-215
	CB as per Bank Statement	33,55,977.84	
E	NSS NORMAL CASHBOOK		
	SBI A/C NO- 31085209005		
	CB as per cashbook	4,38,129.00	
i	Deduct previous difference OB as per cashbook = 326698.00 OB as per Bank = 326190.00	(-) 508.00	
	CB as per Bank Statement	4,37,621.00	
F	YRC CASHBOOK		
	SBI A/C NO- 31085209005		
	CB as per cashbook	2,43,101.55	
	Add interest amount credited in bank during the year 2019-20 has not been credited in cashbook Date Amount 25.9.19 1946.00 25.12.19 1843.00 25.3.20 2028.00 Total 5817.00	(+) 5,817.00	o.s.p no-59
	Add previous difference OB as per cashbook = 241017.55 OB as per Bank = 242419.55	(+) 1,402.00	

	CB as per Bank Statement	2,50,320.55	
G	GOVT CASHBOOK		
	SBI A/C NO-10508847162		
	CB as per cashbook	0.00	
i	Add amount credited in bank during the year 19-20 as electric bill & Co-operative loan has not been credited in cashbook.	(+) 11,41,318.00	
ii	Deduct amount debited from bank as A/C keeping fee on dt.12.03.20 has not been debited from cashbook.	• (-) 649.00	
iii	Add previous difference OB as per cashbook = 0.00 OB as per Audit = 91000.50	(+) 5,39,588.10	
	CB as per Bank Statement	16,80,257.10	
H	MBA CASH BOOK		
	A/C NO- 243301000070		
	CB as per cashbook	11497.00	
i.	Deduct previous difference OB as per cashbook = 19147.00 OB as per Audit = 0.00	(-) 19147.00	
ii.	Add the deposits of previous un-encashed drafts in General Fund A/c. Shown as expenditure in cash book.	(+) 7650.00	
	CB as per Bank Statement	0.00	
I	BBA,IST AND JMC CASH BOOK		
	A/C NO- 243301000154		
	CB as per cashbook	7812.00	
i.	Deduct previous	• (-) 7812.00	

	difference		
	OB as per cashbook = 7812.00		
	OB as per Audit = 0.00		
	CB as per Bank Statement	0.00	

PARA NO. 5.1.1

Cheque issued during the year 19-20 have not been debited from bank as on or before 31.3.20 (GENERAL CASHBOOK) (memo no-21/ Dt. 27.11.20)

SL. NO	VOUCHER NO/DATE	NAME OF THE BANK	CHEQUE NO/DATE	AMOUNT	PARTICULARS	Encased Date
		AXIS BANK, A/C NO. 6454				
1	333/25.7.19		054700/25.7.19	1,200.00	Admission 19-20	
2	333/25.7.19		054701/25.7.19	2,600.00	Admission 19-20	
3	339/25.7.19		054717/25.7.19	3,000.00	Admission 19-20	
		SBI-1616				
1	426/9.8.19		389672/9.8.19	50,000.00	Peregrire	
2	702/1.1.19		390129/1.10.19	6,800.00	Salary(UPF)	
3	828/1.11.19		390163/1.11.19	16,240.00	UPF A/C(OPS)	
4	188/2.12.19		390188/2.12.19	16,380.00	UPF A/C(OPS)	
5	1044/1.1.20		390222/1.1.20	16,380.00	UPF A/C(OPS)	
		AXIS A/C NO-1601				
1	570/10.9.19		078333/10.9.19	5,000.00	Refund of course fee to K.Sharma.	
2	537/22.10.19		078537/22.10.19	9,440.00	B.S caterers,C onvocation	
3	876/16.11.19		078593/16.11.19	2,000.00	Refund of caution money	
4	898/26.11.19		078611/26.11.19	120.00	Refund of C. fee ,S.Sundhi.	
5	919/27.11.19		078630/27.11.19	570.00	Refund of course fee ,N.Pradhan	

6	937/28.11.19		078656/28.11.19	200.00	Refund of course fee ,L.Pancharia	
7	661/28.11.19		078661/28.11.19	200.00	Refund of course fee ,S.Mantri.	
8	961/29.11.19		078676/29.11.19	66,086.00	m/s Lab Chemical Pvt. Ltd.	
9	1018/18.12.19		078726/18.12.19	16,968.00	Biotech	
10	1067/3.1.20		078767/3.1.20	200.00	Refund of course fee ,M.singh.	
11	1072/3.1.20		078772/3.1.20	200.00	Refund of course fee ,S. Sahu.	
12	1090/8.1.20		078792/8.1.20	50,000.00	Advance paid to Dwithi Krushna Behera,HOD Math for Deptt dev &Lab dev.	
13	1145/18.01.20		078829/18.1.20	25,000.00	Advance paid to Sri BiswaRanjan Singh, Placement	
14	1187/27.01.20		078866/27.1.20	3,360.00	ID Card	
15	1203 to 1205/		078882/1.2.20	22,313.00	Paid to The Samaj for Advertisement bill.	
16	1216/6.2.20		078886/6.2.20	1,07,572.00	Water Tax	
17	1223/11.2.20		078901/11.2.20	1,000.00	Refund of course fee ,S.Mantri.	
18	1227/11.2.20		078909/11.2.20	2,000.00	Refund of caution money	
19	1248 &1249/17.2.20		078869/17.2.20	60,000.00	Advance paid toDr. J.P. das, HOD.Chem for Lab& Deptt Dev.	
20	1254/19.2.20		078922/19.2.20	1,07,572.00	Water Tax	
21	1261/20.2.20		078929/20.2.20	767.00	Comp.	

			0		catridge	
22	1275& 1276/24.2.20		078940/24.2.2 0	31,213.00	The Science World Lab Chemicals	
23	1277 to 1280/24.2.20		078941/24.2.2 0	13,48,205.00	Electric Bill Cesu	
24	1316/7.3.20		078968/7.3.20	1,12,600.00	Advance paid to S.Mishra, Edn for Yoga Center Day.	
25	1335/16.3.20		078993/24.2.2 0	10,500.00	Advertisement, Summa Real Media pvt.Ltd.	
26	1340/16.3.20		078992/24.2.2 0	3,724.00	AdvanceAdju stment payment made toProf. Asima Sahu, Pol. sc. for .	
27	1290/3.3.20		999880/3.3.20	19,198.00	NPS	
28	1291/3.3.20		999882/3.3.20	19,198.00	NPS	
		TOTAL		21,75,006.00		

PARA 5.1.2

AMOUNT DEBITED FROM BANK BUT NOT TRACED OUT IN CASHBOOK (GENERAL CASHBOOK) (memo no-22/ Dt. 27.11.20)

SL.NO	NAME OF THE BANK & A/C NO.	CHEQUE NO./DATE	DATE	AMOUNT	PARTICULARS
	Axis bank, a/c no.1601		24.7.19	2440.00	clearing of rejected cheques
			7.8.19	1740.00	clearing of rejected cheques
			7.8.19	45000.00	clearing of rejected cheques
			7.8.19	1740.00	clearing of rejected cheques
			7.8.19	1740.00	clearing of rejected cheques
			7.8.19	45000.00	clearing of rejected cheques
			7.8.19	1940.00	clearing of rejected cheques
			9.8.19	1740.00	clearing of rejected cheques

			20.8.19	2150.00	clearing of rejected cheques
			23.8.19	2150.00	clearing of rejected cheques
			30.3.19	15000.00	Correction Cheque issued to Mrs. Sarojini Sahu.
	Axis bank, a/c no.6454		30.4.19	1000.00	clearing of rejected cheques
			TOTAL	125620.00	
	Axis bank, a/c no.1601		17.10.19	35459.55	MIGS/MDS/CB
			22.10.19	30620.00	MIGS/MDS/CB
			6.11.19	10557.34	MIGS/MDS/CB
			TOTAL	76636.89	
		078214	31.8.19	1360.00	Paid to Sourav Ranjan
		078946	5.03.20	22313.00	Paid to The Samaj
		078699	13.12.19	48617.00	Paid to Harvil Media
			TOTAL	72290.00	
		078504	3.10.19	21000.00	Tax payment
			TOTAL	21000.00	
	SBI, Campus Branch a/c no.40702		11.9.19	100888.00	Trf through PFMS
			TOTAL	100888.00	
	SBI a/c no1616		3.10.19	3451.50	chequebook issue charge
			9.12.19	3540.00	chequebook issue charge
			9.1.20	1416.00	chequebook issue charge
			TOTAL	8407.50	

PARA 5.1.3

Cheque issued during the year 19-20 have not been debited from bank as on or before 31.3.20(EXAMINATION CASHBOOK) (memo no-13/ Dt. 10.9.20)

SL. NO	VOUCHER NO/DATE	CHEQUE NO/DATE	AMOUNT	PARTICULARS	Encased Date
1	308/20.12.19	571397/20.12.19	2541.00	Dr. Sukhabir	

				Singh, English	
2	317/30.12.19	571405/30.12.19	12317.00	Sabita Nayak, Chemistry	
3	334/10.1.20	571420/10.1.20	2590.00	H.O.D, Sanskrit	
4	332/10.1.20	571418/10.1.20	1050.00	H.O.D, Education	
5	389/25.2.20	571464/25.2.20	2340.00	Dr. Nirajan Das, Geography	
6	391/25.2.20	571466/25.2.20	3180.00	Atal Bihari Das	
7	395/25.2.20	571470/25.2.20	2760.00	Gyana Ranjan Mishra.	
8	396/25.2.20	571471/25.2.20	1740.00	Pramod Kumar Mohanty	
9	405/4.3.20	571476/4.3.20	2541.00	Dr. Deepmala , 2nd Examinor	4.5.20
10	406/4.3.20	571477/4.3.20	17366.00	Dr. R. Bajpai, HOD , Geography	8.5.20
11	412/6.3.20	571482/6.3.20	1670.00	Dr. D. Mohapatra, HOD, Economics	6.5.20
12	419/11.3.20	571487/11.3.20	2541.00	Suvasshisa Rana, 2nd Examinor	4.5.20
13	421/11.3.20	571489/11.3.20	2541.00	Chintamani Mohapatra, JNU, Delhi.	4.5.20
14	422/11.3.20	571490/11.3.20	38762.00	HOD, Chemistry	7.5.20
15	428/16.3.20	571494/16.3.20	54423.00	Co- ordinator, IST-ETC	
16	429/16.3.20	571495/16.3.20	79954.00	Co- ordinator, ITM	
17	430/16.3.20	571496/16.3.20	43975.00	HOD, Physics	
		TOTAL	272291.00		

PARA 5.1.4
DIFFERENCE BETWEEN THE CLOSING BALANCE OF BANK & CASHBOOK CB AS ON 31.3.20

It would be seen from the above table that the closing balance of bank as mentioned in the Cash Book as on 31-03-20 is Rs.34,79,53,133.81 and the actual closing balance of bank pass books as on 31-03-20 is Rs.35,75,80,760.24 . So, there is a difference of Rs.96,27,626.43 in between the Cash Book and Pass Book figures as on 31-03-20. The closing balance of bank pass books is more than the closing balance of Cash Books.

Audit objection statement issued in this regard did not return back. So the local authority is once again requested to look in to the matter and compliance will be produce before exit conference. Till then Rs. 96,27,626.43 held under objection.

PARA 5.1.5 RECONCILIATION OF BANK PASS BOOK WITH CASHBOOK CB AS ON 31.3.20

G.O. No.690/F., XIV-AUD-1/2003,dtd.21-01-2009:speaks that, the officers who are statutorily assigned with the task of reconciliation of discrepancies in bank accounts and analyzing closing balance, should perform their statutory responsibilities without leaving the Local Body accounts in a mess and giving scope for diversion of Govt. Grants, miss utilization and misappropriation of student funds etc. Also warned that, the erring officers in charge of accounts need be brought to book. The D.D.O. shall make reconciliation of different Cash Book w.r.t various bank pass book and Cheque Register in the 1st week of every month without fail and record it in the Cash Book with counter-signature of Head of office. Further as per letter **No.15847/F, dtd. 27-04-13 of Finance Department**, the DDO shall

maintain a register of reconciliation of receipts and disbursements of scheme funds. But audit noticed that, bank reconciliation statement was not prepared and register of reconciliation was not maintained by the Accountant. The D.D.O has not exercised any supervisory duty entrusted to the Accountant for reconciliation of bank pass book with Cash Book. Due to non-reconciliation of bank pass book with Cashbook, the exact difference between the bank pass book and Cashbook could not be ascertained. Further, non-reconciliation of bank pass book with Cash Book may lead to miss-utilization, misappropriation and embezzlement of funds, for which, the Accountant, COF and D.D.O will be held responsible. The local authority is once again suggested to ensure preparation and production the bank reconciliation statement for verification. However, the present audit has reconciled the difference between bank passbook with reference to Cash Books. It is revealed from the reconciliation statement furnished above that there is an un-reconciled amount of **(-) Rs. 2,83,16,517.74** found in General Cash Book. Therefore the amount of **(-) Rs. 2,83,16,517.74** may be reconciled & produced before audit at the time of Exit conference.

PARA 5.1.6 Discrepancy between Government cashbook and Bank Statement Bearing A/c No-10508847162 (Memo no. 29/4.12.20)

On checking the Govt. cash book with reference to the relevant pass book ,it is noticed that , as on 31.03.20 there shows a closing balance of Rs.1680257.10 vide bank pass book bearing account no 10508847162. But in the cash book, on 31.03.20 the amount shown as nil which causes a discrepancy to the above extent. This matter has already been reflected in previous audit report showing the same status. So audit needs clarification against the reason for non reflection of amount in the cash book though the amount is rolling in the pass book and steps have been taken to reconcile the discrepancy .As the local authority failed to produce any reply of the objection memo issued by the previous audit this is once again brought to the notice of university authorities to comply the matter under intimation to audit .

Audit objection statement issued in this regard did not return back. So the local authority is once again requested to look in to the matter and compliance will be produce before exit conference. Till then Rs.1680257.10 held under objection.

PARA 5.1.7 Parking of University fund in un eligible banks (Ref. Letter No.23301/F., dtd. 11-07-13) (Memo no-27/2.12.20):-

During scrutiny of the General cashbook w.r.t bank statement it is noticed that, the cashbook contained one passbook named DCB bank bearing a/c no. 21111500000772 is in operation which is an un- eligible bank as per **Letter No.23301/F., dtd. 11-07-13**.Previous audit also raised objection in this matter. Instead of closing the accounts, the Local Authority still operating the accounts. However the local authority is again suggested to follow the instruction contained in the above letter and steps need be taken to close the DCB account and compliance reported to audit for verification.

PARA 5.1.8 Operation of more than one bank account for single scheme/ Cash Book (Memo no-27/2.12.20) :-

Government of Odisha has prohibited operation of multiple numbers of bank pass books for single scheme/single cash book without fail. But in contravention to the aforesaid instruction the following bank accounts were in operation in General cash book during the financial year 2019-20. Previous audit also raised objection in this matter. But the Local Authority is looked remain silent in this matter, as no further steps has been taken by the Local Authority during the year 2019-20 regarding closing of those accounts.

However it is once again suggested to close the bank accounts by consulting with bank authority and compliance reported to audit for verification. Details of which given below.

Sl.no	Name of the bank	Account no.	Name of the scheme/Cashbook	Remarks
1	Axis	912010048596454	General Fund	
2	ICICI	243301000059	General Fund	
3	Axis	916020042178732	General Fund	
4	Axis	917010071311601	General Fund	
5	SBI	30114001616	General Fund	
6	SBI	35317140702	General Fund RUSA	
7	SBI	35869306929	General Fund online a/c	
8	DCB	21111500000772	General Fund	

PARA 5.1.9 IRREGULAR MAINTENANCE OF UGC CASHBOOK.

During scrutiny of the UGC cashbook it is found that UGC cashbook contained two no's of bank account namely one in UBI bank bearing a/c no. **407102020000183** And another one is in HDFC bank bearing a/c no. **5010020455150**. During the period under audit it is noticed that amount credited or debited in HDFC a/c neither credited nor debited from the cashbook. On further scrutiny of the cashbook it was revealed that the HDFC a/c was opened during the period 2017-18 by transfer of fund from UBI a/c to HDFC amounting to Rs.1165000.00 on dt. 18.7.17 . As the cashbook contained both the accounts, each & every entries should be entertained in the cashbook. But the same have not been done here. It means the account is kept totally outside of the cashbook. This is irregular & needs clarification.

But objection memo issued in this regards did not return back. No compliance furnished by the local authority in this regards till closure of audit. Hence the local authority is suggested to produced the above mentioned requirements at the time of Exit conference.

PARA: 6 STOCK POSITION

Ravenshaw University - 418896

Sino	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	0	0	0	0	0.00	0	

Comments

Sl.no.	Material/Item	Opening Balance	Receipt	Total	Issued	Closing balance as per Audit	Closing balance as per Stock Register	Remark
1	Steel Almirah	9	2	11	2	9	0	Prof.P.K.Jena ,HOD. MSc.Biochemistry
2	Iron Official Table	0	2	2	2	0	0	Prof.P.K.Jena ,HOD. MSc.Biochemistry
3	Dual Desk bench	150	12	162	12	0	150	Prof.P.K.Jena ,HOD. MSc.Biochemistry
4	Maple Mayfair Main desk	0	1	1	1	0	0	PA to VC, VC residence
5	Cabinet	0	1	1	1	0	0	PA to VC, VC residence
6	Chair	0	1	1	1	0	0	PA to VC, VC residence
7	Power Extension Board 3 mtr	0	5	5	5	0	0	Dr.Dharmabrata Mohapatra,Coordinated admission
8	Power Extension Board 5 mtr	0	5	5	5	0	0	Dr.Dharmabrata Mohapatra,Coordinated admission
9	Cisco 24 Port Switch	0	1	1	1	0	0	Dr.Dharmabrata Mohapatra,Coordinated admission
10	D-Link UTP Cat-6	0	200	200	200	0	0	Dr.Dharmabrata Mohapatra,Coordinated admission
11	D-Link RJ-45 Connector	0	30	30	30	0	0	Dr.Dharmabrata Mohapatra,Coordinated admission

									d admission
12	D-Link UTP Cat-6	0	240mtr	240mtr	240mtr	0	0	0	Dr.Sambit Panigrahi, HOD English
13	C clip 1inch	0	3pkt	3pkt	3pkt	0	0	0	Dr.Sambit Panigrahi, HOD English
14	1 and 1/2 inch flexible	0	4mtr	4mtr	4mtr	0	0	0	Dr.Sambit Panigrahi, HOD English
15	UTP Cable hing charger	0	100mt	100mt	100mt	0	0	0	Dr.Sambit Panigrahi, HOD English
16	Inverter Battery	0	11	11	11	0	0	0	Register Office, VC office n Rajalaxmi Guest House
17	Nigam Computech Service private ltd.Printer	0	2	2	2	0	0	0	Scholarship Section and Prof. Luna Mohapatra
18	Antivirus	0	400	400	400	0	0	0	oic system
19	Online UPS	0	3	3	3	0	0	0	
20	Printer HP MFPM227	0	1	1	1	0	0	0	Steno to VC for use at SO-4
21	2 ton spit AC	0	1	1	1	0	0	0	Installed at VC residence
22	D Link UTP Cut-6 cable	0	50mtr	50mtr	50mtr	0	0	0	Ravenshaw Radio
23	C clip 1inch	0	1pkt	1pkt	1pkt	0	0	0	Ravenshaw Radio
24	1and 1/2 Flexible	0	3mts	3mts	3mts	0	0	0	Ravenshaw Radio
25	Laying and Fixing of	0	50 mtr	50mtr	50mtr	0	0	0	Ravenshaw Radio
26	table IO Box	0	6	6	6	0	0	0	Ravenshaw Radio
27	Patch card	0	6	6	6	0	0	0	Ravenshaw

	2mts							w Radio
28	RJ-45 connector	20	10	30	10	20	20	Ravenshaw Radio
29	OFC splicing	0	8 core	8 core	8 core	0	0	Ravenshaw Radio
30	LIU with Face plate	0	1	1	1	0	0	Ravenshaw Radio
31	Cisco L2 manager switch	0	1	1	1	0	0	Ravenshaw Radio
32	Sup module	0	2	2	2	0	0	Ravenshaw Radio
33	OFC patch cord b/m to c/c 3 mtr	0	2	2	2	0	0	Ravenshaw Radio
34	Duplicate ID card	0	145	145	145	0	0	Subrat kumar swain
35	ID card painting	9154	3522	12676	12676	0	0	Subrat kumar swain
36	Stabilizer	100	13	113	13	100	0	Reason to be clarified
37	Inverter	0	3	3	3	0	0	To whom
38	Water cooler and purifier	15	7	22	7	15	0	HOD Chemistry, Girls com. room, Arts block, Dr.N.R. Singh, Bot, Dr.P.K.Jena, Ravenshaw Radio, Residence and Office of VC
39	Notesheet	0	2000	2000	2000	0	0	Sri Rajendra Rao, OS
40	Fly leaf	0	1000	1000	1000	0	0	Sri Rajendra Rao, OS
41	Staff attendance	0	0	20	20	20	0	Sri Rajendra Rao, OS
42	Envelop	0	2500	2500	2500	0	0	Sri Rajendra Rao, OS
43	Guard file	0	15	15	15	0	0	Sri

								Rajendra Rao, OS
44	Demand Note book	0	30	30	30	0	0	Cash Counter
45	Electric book	0	5	5	5	0	0	Cash Counter
46	ORBITAL shaker	0	1	1	1	0	0	HOD, BOT ANY
47	Spin coating unit and oil free vacuum pump	0	1set	1set	1set	0	0	HOD Physics
48	Ultrasonic cleaner	0	1	1	1	0	0	HOD, Geology
49	Babinet Compensator OMEGA ES-324	0	1	1	1	0	0	HOD Physics
50	Horizontal Zel Electrop	0	2	2	2	0	0	HOD, Zoology
51	Mono pan balance	0	1	1	1	0	0	HOD, Zoology
52	Monocular Microscope	0	12	12	12	0	0	HOD, BOT ANY
53	Magnetic Susceptibility solids	0	1	1	1	0	0	HOD, Physics
54	PE hysteresis loop tester	0	1	1	1	0	0	HOD, Physics
55	Dependence of radiation dipole antenna	0	1	1	1	0	0	HOD, Physics
56	Boltzman Constant PN diode apparatus	0	1	1	1	0	0	HOD, Physics
57	Temperature dependant resistivity semiconductor	0	1	1	1	0	0	HOD, Physics
58	Frequency dependant	0	1	1	1	0	0	HOD, Physics

	dielectric							
59	Benchtop valve multimeter	0	1	1	1	0	0	HOD,Physics
60	Brema IC Flaker GB	0	1	1	1	0	0	HOD,Chemistry
61	Digital conductivity meter and Digital potentiometer	0	3	3	3	0	0	Dr.J.P.Das, Chemistry
62	UV Transilluminator	0	1	1	1	0	0	HODBotanyProf.P.K. Mohapatra
63	Table 3 drawers and cupboard	0	4	4	4	0	0	In-charge, Ravenshaw Radio
64	Digital Sound meter	0	1	1	1	0	0	HOD,Physics
65	Function Generator with power supply	0	5	5	5	0	0	HOD,Physics
66	Double Distillation Unit	0	2	2	2	0	0	HOD,BOT ANY
67	2.5 ltr Borosil Distillation Unit	0	1	1	1	0	0	Biochemistry coordinator
68	Digital Photo Electric Calorimeter with 8 filter	0	3	3	3	0	0	HOD,Chemistry
69	UV visible spectro Photo meter	0	1	1	1	0	0	HOD,BOT ANY
70	Rotary shaker(Orbital)	0	1	1	1	0	0	HOD,BOT ANY
71	Radiation counting system and its accessories	0	10	10	10	0	0	HOD,Physics

72	Alfa reference set	0	1	1	1	0	0	HOD, Physics
73	Digital Spectrophotometer	0	1	1	1	0	0	Biochemistry coordinator
74	Digital Melting Point apparatus	0	3	3	3	0	0	HOD, Chemistry
75	Digital PH meter with Electrode	0	1	1	1	0	0	HOD, BOT ANY
76	TOC-LCPH, High salt kit, POC measurement kit, Zero air cylinder, Adsorption type gas purifier and Dell desktop	0	9	9	9	0	0	Coordinator, OHEPEE

Comment :

The above table shows the above major and costly items as per the information made available to audit, however many other item also not shown due to lack of information. Hence, it is suggested that the University authority should prepare a stock data base for all the departments and keep it readily available for verification by any inspecting authority. It is also suggested that the stock position should be physically conducted in time as per OGFR norms. Further care should also be taken to ensure prudent issue of materials of high cost nature for such purposes which are of genuine requirement. It is also suggested that high cost materials should not be erratically issued for trivial purposes, if it could be managed or otherwise with less cost effective.

PARA: 7 INVESTMENT

Ravenshaw University - 418896

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs:)	Amount Encashed during the Year under Audit (In Rs:)	Total (In Rs:)	Amount Invested during the Year under Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger (In Rs:)	Difference (In Rs:)	Remarks

1	01-04-2019	7748154 4.00	1095312 0.00	6652842 4.00	1432942 0.00	31-03-2020	8085784 4.00	31-03-2020	8085784 4.00	0.00	Closing of three endowments and reinvestment of one FD during 2019-20, the details of which given in comment box.
	GRAND TOTAL	7748154 4.00	1095312 0.00	6652842 4.00	1432942 0.00		8085784 4.00		8085784 4.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :										
Details of CB of Investment and Comments :										
Details of Investment as on 31.03.2020										
SI.No	Name of the Donor	Name of the Bank	A/C No.	Value as on 01.04.19(in Rs.)	Amount Encashed	Date of Investment / Reinvestment	Rate of Interest	Date of Maturity	Remark	
1	Sri Braja Kumar Kara	SBI,RU	32156943 745	200000	0	24.01.12	9.25%	24.01.22		
2	Sri Rajendra Kumar Das	SBI,RU	32891235 834	120000	0	18.03.13	8.75%	18.03.23		
3	Smt.Dipali Sinha Roy	SBI,RU	32529925 677	200000	0	06.08.17	6.25%	06.07.22		
4	Sri.Arta Bandhu Mohanty	SBI,RU	32936885 164	300000	0	12.04.13	8.75%	12.04.23		
5	Sri Amarendra P. Palit	SBI,RU	33595560 061	160000	0	18.01.2019	6.85%	18.01.24		
6	Sri Bedab yasa Tripathy	SBI,RU	33817006 160	200000	0	5.05.2018	6.60%	05.05.20		

7	Labanyabati Devi	SBI,RU	34789041094	100000	0	14.03.18	6.50%	14.03.21	
8	Sri B.B.Mohapatra	SBI,RU	34789027603	100000	0	14.03.18	6.50%	14.03.21	
9	M.S Kanungo	SBI,RU	34788979063	100000	0	14.03.18	6.50%	14.03.21	
10	Baidyanath Mishra	SBI,RU	38254500343	100000	0	12.2.20	6.00%	12.2.21	
11	Justice Harihara Mahapatra	SBI,RU	37565690906	100000	0	1.3.18	6.50%	01.03.23	
12	Sri Borasambar Senapati	SBI,RU	37565687905	1200000	0	1.3.18	6.50%	01.03.23	
			TOTAL	2880000					

Fixed Deposits :

Name of the Bank	A/C No	Amount of F.D	Date of Investment	Period of Investment	Date of Maturity	Maturity Value(in Rs.)	Rate of Interest	Remarks
HDFC	1289491	12333704	02.03.19	60months	02.03.24	18189477	8.08%	
HDFC	1013108	14329420	13.11.19	60 months	13.11.24	20405766	7.41%	Matured and reinvested in the same date.
HDFC	1019647	10635188	07.04.16	48 months	07.04.20	14603495	8.25%	
HDFC	1039067	10635188	11.06.16	60 months	11.06.21	15808283	8.25%	
HDFC	1044368	10044344	01.07.16	60 months	01.07.21	14930045	8.25%	
PNB	115-6990	10000000	19.04.17	60 months	19.04.22	14196024	7.25%	
PNB	308-0001	10000000	29.05.17	60 months	29.05.22	14302081	7.40%	
	TOTAL	77977844						

Hence ,it is noticed that there is no difference between investment ledger and audit figure

Endowments closed during 2019-20 :

SI.No	Name of the Donor	Name of the Bank	A/C No.	Value as on 01.04.19(in Rs.)	Amount Encashed	Date of Investment / Reinvestment	Rate of Interest	Date of Maturity	Remark
1	Sri	SBI,RU	32244329	100000	0	19.03.12	9.25%	09.03.22	Closed

	R.Ram & P.Hota		246							
2	Sri Kampal Pattanaik	SBI,RU	32244327 330	100000	0	19.03.12	9.25%	19.03.22	Closed	
3	Sri Banchanidhi Hota	SBI,RU	32244322 864	100000	0	19.03.12	9.25%	19.03.22	Closed	
			TOTAL	300000						

PARA: 8 ADVANCE

Ravenshaw University - 2019-2020

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2019	NSS CASHBOOK	350637.00	119925.00	470562.00	450.00	31-03-2020	470112.00	31-03-2020	385300.00	84812.00	
2	01-04-2019	WORLD BANK CASHBOOK	0.00	120000.00	120000.00	0.00	31-03-2020	120000.00	31-03-2020	120000.00	0.00	
3	01-04-2019	INVESTMENT CASHBOOK	34467.00	15784.00	50251.00	47945.00	31-03-2020	2306.00	31-03-2020	2306.00	0.00	
4	01-04-2019	SELF FINANCE CASHBOOK	64.00	0.00	64.00	0.00	31-03-2020	64.00	31-03-2020	0.00	64.00	
5	01-04-2019	MSc.Comp.Sc.	15000.00	0.00	15000.00	0.00	31-03-2020	15000.00	31-03-2020	15000.00	0.00	Cash book is maintained upto 30.11.18.O

												B differs from last year CB as Rs.410 0.00 has been adjusted vide no.1/30 .1.18. Rs.15000 .00 as advance outstanding has been transferred to General fund Advance ledger but not to General Fund cash book(as reflected in cash book) But the General Fund Advance ledger is not maintained and hence not shown to audit.
6	01-04-2019	UGC CASHBOOK	9432707.00	40000.00	9472707.00	0.00	31-03-2020	9472707.00	31-03-2020	9472869.00	-162.00	
7	01-04-2019	EXAMINATION CAS	425000.00	0.00	425000.00	320000.00	31-03-2020	105000.00	31-03-2020	105000.00	0.00	

		HBOOK										
8	01-04-2019	GENERAL CASHBOOK	23808261.00	7731833.00	31540094.00	4697502.00	31-03-2020	26842592.00	31-03-2020	26108419.00	734173.00	
	GRAND TOTAL		34066136.00	8027542.00	42093678.00	5065897.00		37027781.00		36208894.00	818887.00	

Comments :

RECONCILIATION BETWEEN AUDIT CB AS PER AUDIT REPORT NO.495859/AR/2019-20 ON 31.3.19 & AUDIT OB AS ON 1.4.20

SL. NO	Particulars	Amount
I	GENERAL CASHBOOK	
	Outstanding Advance CB as on 31.3.19	2,38,31,831.00
	Deduct Excess outstanding advance shown (outstanding year 14-15)in A.R 495859/AR/2019-20 (pg no-56/218) due to arithmetical inaccuracy.	(-) 23570.00
	Outstanding Advance as on 01.04.20	2,38,08,261.00
II	NSS CASHBOOK	
	Outstanding Advance CB as on 31.3.19	346212.00
	Add Advance paid to Dr. Yayati Nayak, Commerce vide ch no.605342/16.5.18 not entertained in the previous year audit report	(+) 4425.00
	Outstanding Advance as on 01.04.20	3,50,637.00
III	MSc Computer science	
	Outstanding Advance CB as on 31.3.19	19,100.00
	Deduct the adjusted advance amount of Rs.4100.00 vide vr no.1/30.1.18 not reflected in the previous audit report.	(-) 4100.00
	Outstanding Advance as on 01.04.20	15,000.00

RECONCILIATION BETWEEN OUTSTANDING ADVANCE AS ON 31.3.20 AS PER CASHBOOK & AUDIT

FIGURE

SL. NO	Particulars	Amount
I	GENERAL CASHBOOK	
	Outstanding Advance CB as per cashbook	2,61,08,419.00
i	Add advance paid on dt.20.01.20 vide vr no.1166 & 1167 has not been added in cashbook 1166/21.1.20 Dr S mishra, Edu 70000.00 1167/21.1.20 Mr. R Rao, O.S 53800.00	(+) 1,23,800.00
ii	Add Excess advance adjustment shown in the cashbook vide pg no 227 dt.21.1.20	(+) 1,23,800.00
iii	Add excess advance adjustment shown against Smt. Sujata Das,Lib. Vide vr no.1192/27.1.20 for Book carnival	(+) 10,000.00
iv	Add Previous Difference OB as per cashbook 23331688.00 OB as per Audit 23808261.00	(+) 4,76,573.00
v	Outstanding Advance CB as per Audit	2,68,42,592.00
II	UGC CASHBOOK	
	Outstanding Advance CB as per cashbook	94,72,869.00
i	Deduct Previous Difference OB as per cashbook 9432869.00 OB as per Audit 9432707.00	(-) 162.00
	Outstanding Advance CB as per Audit	94,72,707.00
III	NSS CASHBOOK	
	Outstanding Advance CB as per cashbok	3,85,300.00
	Add Excess advance adjustment shown in the cashbook vide pg no 20/ dt.25.6.19	(+) 11,250.00
	Add Previous Difference OB as per cashbook 277075.00	(+) 73,562.00

	OB as per Audit	350637.00	
	Outstanding Advance CB as per Audit		4,70,112.00
IV.	SELF FINANCE CASH BOOK		
	Outstanding Advance CB as per cashbok		0.00
	Add Previous Difference		(+) 64.00
	OB as per cashbook	0.00	
	OB as per Audit	64.00	
	Outstanding Advance CB as per Audit		64.00

PARA 8.1 CASHBOOK WISE OUTSTANDING ADVANCE S ON 31.3.20

SL.NO	NAME OF THE CASH BOOK.	UP TO 10-11	2011-12	2012-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
1(i)	GENERAL	63,13,050.00	4,40,885.00	75,000.00	2,66,771.00	42,60,452.00	16,23,669.00	25,18,419.00	11,75,565.00	26,89,363.00	64,27,905.00	2,57,91,079.00
1(ii)	Self-Finance	0.00	2,97,668.00	1,10,845.00	3,78,000.00	2,35,000.00	30,000.00	0.00	0.00	0.00	0.00	10,51,513.00
1	Total	63,13,050.00	7,38,553.00	1,85,845.00	6,44,771.00	44,95,452.00	16,53,669.00	25,18,419.00	11,75,565.00	26,89,363.00	64,27,905.00	2,68,42,592.00
2	EXAMINATION	0.00	0.00	0.00	0.00	0.00	30,000.00	75,000.00	0.00	0.00	0.00	1,05,000.00
3	UGC	23,00,000.00	15,00,000.00	2,62,000.00	0.00	0.00	42,63,000.00	2,96,000.00	0.00	8,11,707.00	40,000.00	94,72,707.00
4	NSS	0.00	11,065.00	1,25,045.00	24,000.00	41,000.00	10,102.00	71,950.00	63,050.00	4,425.00	1,19,475.00	4,70,112.00
5	INVESTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00	2,181.00	0.00	2,306.00
6	MBA, BBA(Self-Finance)	3.00	61.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64.00
7	M.SC, Comp. Sc.	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
8	WORLD BANK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,20,000.00	1,20,000.00

TOTAL	86,13,053.00	22,49,679.00	5,87,890.00	6,68,771.00	45,36,452.00	59,56,771.00	29,61,369.00	12,38,740.00	35,07,676.00	67,07,380.00	3,70,27,781.00
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PARA NO-8.2 YEAR-WISE BREAK UP OF OUTSTANDING ADVANCES AS ON 31.3.20

SL.NO	YEARS	AMOUNT
1	UP TO 2010-11	86,13,053.00
2	2011-12	22,49,679.00
3	2012-13	5,87,890.00
4	2013-14	6,68,771.00
5	2014-15	45,36,452.00
6	2015-16	59,56,771.00
7	2016-17	29,61,369.00
8	2017-18	12,38,740.00
9	2018-19	35,07,676.00
10	2019-20	67,07,380.00
	TOTAL	3,70,27,781.00

PARA NO-8.3 DETAILS OF ADVANCE PAID DURING THE YEAR 2019-20
(A) GENERALCASHBOOK

Sl. No.	Name and designation of the advance holder.	Vr. No./dt.	Advance paid	Purpose of advance	Remarks
1	Dr.S.P. Das, Chemistry	4/2.4.19	80,000.00	Overhead	
2	Dr. Priyanka Tripathy, ITM	5/2.4.19	15,000.00	Work shop	
3	Mr. Kesab Chandra Rout, Chageman ,Caretaker,PH	6/2.4.19	25,000.00	Electrical goods	
4	Dr. Umesh Chandra Naik, Botany	21/5.4.19	1,05,000.00	Project	
5	Dr. Manorama Patri, Zoology.	22/5.4.19	50,000.00	A.C Install.	
6	Mr. Raja Rao ,OS	33/9.4.19	5,000.00	Seminar	
7	Prof. P.K. Mohapatra, Botany.	34/9.4.19	10,000.00	Contingency	
8	Mr.Niladri Prasad Das,SOA	52/16.4.19	20,000.00	18 th Academic Council meeting	

9	Prof. P.K. Mohapatra, Botany.	68/20.4.19	40,000.00	Lab. Development	
10	Dr. Lipika Pattanaik, zoology	71/22.4.19	10,000.00	Lab. Development	
11	Mr. Kesab Chandra Rout, Chargeman, Caretaker, PH	86/1.5.19	40,000.00	Electrical goods	
12	Mr. Kesab Chandra Rout, Chargeman, Caretaker, PH	90/6.5.19	50,000.00	Electrical works, (Fani)	
13	Dr. Khirod Ku. Sahoo, Botany	91/7.5.19	5,000.00	Development (Fani)	
14	Dr. Sitaram Mohapatra, Chemistry.	92/7.5.19	20,000.00	Development (Fani)	
15	Mr. Narayan Kathua, J.E	130/7.5.19	10,000.00	Cyclone (Fani)	
16	Mr. Manoranjan Sethy, Steno to VC	134/21.5.19	25,000.00	Imprest Money	
17	Dr. Dharmabrata Mohapatra,	180/31.5.19	30,000.00	Admission 19-20	
18	Dipti Ranjan Behera, Tech. Asst	197/3.6.19	8,000.00	Admission 19-20	
19	Smt. Sujata Das, Librarian	198/3.6.19	10,000.00	Contingency	
20	Mr. Kesab Chandra Rout, Chargeman, Caretaker, PH	199/3.6.19	20,000.00	Electrical goods	
21	Mr. Niladri Prasad Das, SOA	201/7.6.19	10,000.00	Contingency	
22	Mr. N.P. Das, SOA.	254/26.6.19	5,000.00	Contingency	
23	Mr. Anjan Kumar Khuntia, Sports Officer	256/29.6.19	50,000.00	Lawn Maintenance	
24	Dr. Sudarsan Mishra, Edn.	282/5.7.19	60,000.00	Interview, BA, B.Ed, B.Sc, B.Ed	
25	Dr. Asima Sahu, Pol. Sc	298/10.7.19	40,000.00	Seminar	
26	Dr. D. Mohapatra, Eco	301/12.7.19	1,00,000.00	Admission 19-20	
27	Prof. S Rath, Psy	302/12.7.19	1,00,000.00	Recruitment of GF/VF	

28	Dr. Sudarsan Mishra, Edn.	326/22.7.19	1,00,000.00	Workshop/Seminar	
29	Mr. Raja Rao ,OS	358/1.8.19	20,000.00	Workshop/Seminar	
30	Prof. Rita Paikray,Physics	378/3.8.19	35,000.00	Orientation Programme	
31	Prof. P.K. Jena,Botany	409/7.8.19	30,000.00	Deptt. Development, Contingency	
32	Mr. Kesab Chandra Rout, Chargeman ,Caretaker,PH	410/7.8.19	40,000.00	Electrical Maintenance	
33	Mr. Raja Rao ,OS	414/8.8.19	52,140.00	Independence Day	
34	Dr.D.Mohapatra, Eco	443/14.8.19	50,000.00	Admission 19-20	
35	Dr. Priyanka Tripathy, Coordinator, IST	444/14.8.19	1,00,000.00	Deptt. Development	
36	Dr. Priyadarshi Tripathy, ITM	454/17.8.19	1,00,000.00	Deptt. Development	
37	Prof. Rita Paikray,Physics	493/29.8.19	10,000.00	Imprest Money	
38	Mr.Biswa Ranjan Singh,Placement Co-Ordinator,Computer	494/29.8.19	25,000.00	Placement, Driver	
39	Prof. Rita Paikray,Physics	495/29.8.19	50,000.00	Ganesh Puja	
40	Mr.Anjan Kumar Khuntia, Sports Officer	660/12.9.19	80,000.00	Lawn Maintenance	
41	Prof.Sangeeta Rath, Psy	661/12.9.19	15,000.00	Contingency	
42	Smt.Sujata Das,Librarian	662/12.9.19	10,000.00	Contingency	
43	Mr. Kesab Chandra Rout, Chargeman ,Caretaker,PH	687/21.9.19	20,000.00	Electrical Maintenance	
44	Dr. D Soren, Zoology	688/21.9.19	43,293.00	Project	
45	Mr.Niladri Prasad Das,SOA	693/24.9.19	5,000.00	Day to Day Expenditure	
46	Mr. Manoranjan Sethy,Steno to VC	695/26.9.19	25,000.00	Imprest Money	

47	Mr.Anjan Kumar Khuntia, Sports Officer	785/5.10.19	1,81,000.00	Inter university tournament	
48	Prof. Rita Paikray, Physics	786/5.10.19	1,00,000.00	NSA-2019	
49	Dr. S.K. Naik, Botany	789/7.10.19	3,000.00	Carrier counselling	
50	Dr. S.K. Naik, Botany	791/21.10.19	1,00,000.00	National Conference	
51	Mr.Anjan Kumar Khuntia, Sports Officer	854/2.11.19	2,10,000.00	Football tournament	
52	Mr.Anjan Kumar Khuntia, Sports Officer	871/14.11.19	1,00,000.00	Football tournament	
53	Mr. Raja Rao ,OS	885/22.11.19	50,000.00	Commoration Day	
54	Mr.Anjan Kumar Khuntia, Sports Officer	988/4.12.19	1,00,000.00	Lawn Maintenance	
55	Dr. Sudarsan Mishra, Edn.	994/5.12.19	2,00,000.00	Bed	
56	Mr.Niladri Prasad Das, SOA	995/5.12.19	15,000.00	E.C. meeting	
57	Dr. J.K. Swain, JMC	998/9.12.19	8,000.00	Workshop	
58	Dr. Sudarsan Mishra, Edn.	1001/10.12.19	1,50,000.00	Bed	
59	Mr. Raja Rao ,OS	1029/24.12.19	7,000.00	Govt. Diary	
60	Mr. Kesab Chandra Rout, Chageman ,Caretaker, PH	1030/24.12.19	40,000.00	Electrical Maintenance	
61	Dr. Bairagi Charan Mallick, O/C, Guest house	1031/24.12.19	40,000.00	Guest house Maintenance	
62	Mr.Anjan Kumar Khuntia, Sports Officer	1043/31.12.19	3,20,000.00	Annual Athletic meet	
63	Dr. Sudarsan Mishra, Edn.	1077/4.1.20	3,10,000.00	B.A, BSc, Bed	
64	Dr. Priyadarshi Tripathy, ITM	1085/7.1.20	50,000.00	Lab. Development	
65	Dr. Priyadarshi Tripathy, ITM	1086/7.1.20	2,00,000.00	Dept. Development	
66	Dr. Priyadarshi Tripathy, IST	1087/7.1.20	30,000.00	Dept. Development	

67	Dr. Priyadarshi Tripathy, IST	1088/7.1.20	1,00,000.00	Lab. Development	
68	Dr. Dwitikrushna Behera, HOD, Math	1090/8.1.20	40,000.00	Dept. Development	
69	Dr. Dwitikrushna Behera, HOD, Math	1090/8.1.20	10,000.00	Lab. Development	
70	Dr. Patitapaban Das, Philisophy	1091/8.1.20	20,000.00	Dept. Development	
71	Dr. Asima Sahu, Pol. Sc	1092/8.1.20	20,000.00	Dept. Development	
72	Dr. Asima Sahu, Pol. Sc	1093/8.1.20			
73	Prof. R.N. Mishra, Physics	1094/8.1.20	10,000.00	Dept. Development	
74	Prof. R.N. Mishra, Physics	1094/8.1.20	40,000.00	Lab. Development	
75	Dr. Somanath Khaosh, Geology	1095/8.1.20	40,000.00	Lab. Development	
76	Dr. Somanath Khaosh, Geology	1095/8.1.20	10,000.00	Dept. Development	
77	Prof. P.K. Mohapatra, Botany.	1096/8.1.20	30,000.00	Dept. Development	
78	Prof. P.K. Mohapatra, Botany.	1096/8.1.20	40,000.00	Lab. Development	
79	Dr. Dillip Senapati, Comp. Sc	1097/8.1.20	40,000.00	Lab. Development	
80	Dr. Dillip Senapati, Comp. Sc	1098/8.1.20	10,000.00	Dept. Development	
81	Dr. Dillip Senapati, MCA	1099/8.1.20	20,000.00	Dept. Development	
82	Dr. Dillip Senapati, MCA	1100/8.1.20	50,000.00	Dept. Development	
83	Dr. K.K. Das, Comm	1107/10.1.20	10,000.00	Dept. Development	
84	Dr. K.K. Das, Comm	1107/10.1.20	40,000.00	Dept. Development	
85	Prof. Rita Paikray, Physics	1103/10.1.20	25,000.00	Bora Sambar Debate	
86	Prof. Sangeeta Rath, Physics	1108/13.1.20	30,000.00	Interview	
87	Mr. Anjan Kumar Khuntia, Sports Officer	1109/10.1.20	2,00,000.00	Inter University Cricket Tournament	

88	Dr. K.K.Das,Comm	1110/10.1.20	4,00,000.00	Seminar	
89	Dr. Sudarsan Mishra, Edn.	1141/18.1.20	20,000.00	Bed, Contingency	
90	Dr. Sudarsan Mishra, Edn.	1142/18.1.20	50,000.00	Lab. Development	
91	Dr. Sudarsan Mishra, Edn.	1143/18.1.20	10,000.00	Dept. Development	
92	Dr. Sudarsan Mishra, Edn.	1144/18.1.20	40,000.00	Lab. Development	
93	Mr.Biswa Ranjan Singh,Placement Co-Ordinator,Co mputer	1145/18.1.20	25,000.00	Placement	
94	Dr. Sudarsan Mishra, Edn.	1166/21.1.20	70,000.00	Seminar	
95	Mr. Rajendra Rao ,OS	1167/21.1.20	53,800.00	Republic Day	
96	Dr. Bairagi Charan Mallick,Chemistry	1174/22.1.20	50,000.00	J.C Hostel	
97	Prof. Rita Paikray,Physics	1179/24.1.20	60,000.00	Saraswati Puja	
98	Dr. Asima Sahu, Pol. Sc	1180/24.1.20	75,000.00	National Women's Day	
99	Smt.Sujata Das,Librarian	1189/27.1.20	10,000.00	Contingency	
100	Prof. Luna Samanta, Zoology	1190/27.1.20	40,000.00	Lab. Development	
101	Prof. Luna Samanta, Zoology	1190/27.1.20	10,000.00	Dept. Development	
102	Prof. P.K. Jena,Botany.	1208/1.2.20	50,000.00	Lab. Development	
103	Prof. P.K. Jena,Botany.	1208/1.2.20	20,000.00	Dept. Development	
104	Mr. Manoranjan Sethy,Steno to VC	1209/1.2.20	50,000.00	11 th Convocation day	
105	Mr. Rajendra Rao ,OS	1210/1.2.20	75,000.00	11 th Convocation day	
106	Mr.Niladri Prasad Das,SOA	1215/3.2.20	5,000.00	Contingency	
107	Dr. K.K.Das,Comm	1236/11.2.20	5,00,000.00	Seminar	
108	Mr. Kesab	1237/11.2.20	40,000.00	11 th Convocation	

	Chandra Rout, Chargeman ,Caretaker,PH			day	
109	Prof. R.N. Mishra,Physics	1245/17.2.20	20,000.00	Dept. Development	
110	Dr.Somanath Khaosh,Geology	1246/17.2.20	80,000.00	Science day	
111	Dr. J.P.Das,HOD, Chemistry	1247/17.2.20	10,000.00	Dept. Development	
112	Dr. J.P.Das,HOD, Chemistry	1248/17.2.20	50,000.00	Dept. Development	
113	Dr. J.P.Das,HOD, Chemistry	1249/17.2.20	10,000.00	Lab. Development	
114	Dr.Raja Kumar Naik,Odia	1250/17.2.20	20,000.00	Dept. Development	
115	Dr.Somanath Khaosh,Geology	1251/17.2.20	2,10,000.00	Annual maintenance	
116	Dr.Shamita Mohapatra, Psy	1252/17.2.20	40,000.00	Lab. Development	
117	Dr.Shamita Mohapatra, Psy	1253/17.2.20	10,000.00	Dept. Development	
118	Dr. S.K. Naik, Botany	1265/20.2.20	3,00,000.00	Seminar,ETPSR2 020	
119	Dr. Sudarsan Mishra, Edn.	1285/26.2.20	1,67,000.00	B.Ed	
120	Netaji Abhinandan, Pol.sc	1286/26.2.20	40,000.00	RAV- 150	
121	Dr. S.K. Naik, Botany	1288/28.2.20	1,00,000.00	Seminar,ETPSR2 020	
122	Dr. S.K. K.S.K. V aradwaj,Chemistr y	1289/28.2.20	30,000.00	Youth Festival	
123	Dr. Sudarsan Mishra, Edn.	1316/7.3.20	1,12,600.00	Yoga Centre, DSW	
124	Dr. Asima Sahu, Pol. Sc	1317/7.3.20	10,000.00	Imprest Money	
125	Mr.Niladri Prasad Das,SOA	1327/12.3.20	15,000.00	45 th E.C Meeting	
126	Smt.Sujata Das,Librarian	1328/12.3.20	10,000.00	Contingency	
127	Mr. Manoranjan Sethy,P.A to VC	1336/16.3.20	25,000.00	Contingency	
128	Prof Smruti Prava Das, Chemistry	1337/16.3.20	6,000.00	45 th E.C Meeting	
129	Dr. P.R.Das Pattanaik,	1338/16.3.20	10,000.00	Recruitment	

	Geography				
130	Dr. Amresh Mishra, M/o	1342/30.3.20	50,000.00	Medicine	
	TOTAL		77,31,833.00		

(B) EXAMINATION CASHBOOK

Sl. No.	Name and designation of the advance holder.	Vr. No./dt.	Advance paid.	Purpose of advance.	Remarks.
1	2	3	4	5	6
1			0.00		
	TOTAL		0.00		

(C) UGC CASHBOOK

Sl. No.	Name and designation of the advance holder.	Vr. No./dt.	Advance paid.	Purpose of advance.	Remarks.
1	2	3	4	5	6
1	Dr. Netaji Abhinandan, OIC UGC	55/16.7.19	40,000.00	Spl. Lecturer , RAV-150	
	TOTAL		40,000.00		

(D) NSS CASHBOOK

Sl. No.	Name and designation of the advance holder.	Vr. No./dt.	Advance paid.	Purpose of advance.	Remarks.
1	2	3	4	5	6
1	Dr. Binodini Majhi, Geography	489235/27.9.19	11,250.00	Special camp	NSS Special
2	Dr. Raja Kumar Nayak, Odia	489238/30.9.19	11,250.00	Special camp	NSS Special
3	Dr. Jajneswar Sethy, Pol.Sc	489239/1.10.19	11,250.00	Special camp	NSS Special
4	Dr. Bhagabat Behera, Comm	489231/4.10.19	11,250.00	Special camp	NSS Special
5	Dr. Nirupama Tete, Economics	489234/3.12.19	11,250.00	Special camp	NSS Special
6	Tapas Ranjan Swain, Nss asst	605346/5.9.19	15,000.00	Advisory committee Meeting	NSS Normal
7	Dr. Binodini Majhi, Geography	680313/27.9.19	4,425.00	Regular camp	NSS Normal
8	Dr. Raja Kumar	680307/30.9.19	4,425.00	Regular camp	NSS Normal

	Nayak,Odia				
9	Dr.Bikali Charana Das,Edn	680311/1.10.19	4,425.00	Regular camp	NSS Normal
10	Dr.Jajneswar Sethy,Pol.Sc	680309/1.10.19	4,425.00	Regular camp	NSS Normal
11	Dr.Bhagabat Behera,Comm	680304/4.10.19	4,425.00	Regular camp	NSS Normal
12	Dr. James Kindo,Sociology	680302/5.10.19	4,425.00	Regular camp	NSS Normal
13	Dr. Santosh Kumar Mallua,History	680301/5.10.19	4,425.00	Regular camp	NSS Normal
14	Dr.Ashok Dansana,Edn	680310/9.10.19	4,425.00	Regular camp	NSS Normal
15	Dr.Yayati Nayak,commerce	680305/21.10.19	4,425.00	Regular camp	NSS Normal
16	Dr.Dhananjay Soren,Zoology	680316/20.11.19	4,425.00	Regular camp	NSS Normal
17	Dr. Nirupama Tete,Economics	680319/3.12.19	4,425.00	Regular camp	NSS Normal
	TOTAL		1,19,925.00		

(E) INVESTMENT CASHBOOK

Sl. No.	Name and designation of the advance holder.	Vr. No./dt.	Advance paid.	Purpose of advance.	Remarks.
1	S.K.Rout,HOD,Edn.	1/20.4.19	8,984.00	Prize	
2	D.Mohapatra,HO D,ECO	3/29.7.19	6,800.00	Prize	
	TOTAL		15,784.00		

(F) WORLD BANK CASHBOOK

Sl. No.	Name and designation of the advance holder.	Vr. No./dt.	Advance paid.	Purpose of advance.	Remarks.
1	2	3	4	5	6
1	Dr. Asima Sahu	12.9.19	60000.00	Workshop on Structure, Agency& Power: Dalit Mobilisation	
2	Dr. Urmeeshree Bedamatta.	16.9.19	60000.00	Workshop on Literary Editing& translation of Sarala Mahabha	

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TOTAL
120,000.00
PARA NO. 8.4 DETAILS OF ADVANCE ADJUSTED DURING THE YEAR 19-20
1. GENERALCASHBOOK

ADVANCE ADJUSTED AS ON 31.3.20					
SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
	2	3	4	5	6
	UP TO 2010-11				
	TOTAL		0.00		
	2011-12				
	TOTAL		0.00		
	2012-13				
	TOTAL		0.00		
	2013-14				
1	Mr. Kesab Chandra Rout, Chargeman ,Caretaker,PH	1643/22.11.13	4849.00	purchase of Electrical goods	Refunded vide MR No-94663/28.8.19
2	Prof.Luna Samanta, Zoology	1644/22.11.13	40,000.00	UG Exam	219/17.6.19
3	Prof.Luna Samanta, Zoology	1932/23.12.13	63,625.00	Sem-5	219/17.6.19
4	Dr.Kishore Ku. Das,Comm	2724/13.3.14	9,025.00	PG,MPHILL,PHD	Refunded vide MR No-94657/7.8.19
	TOTAL		1,17,499.00		
	2014-15				
1	Dr. Anita Das,R/Socio	1232/13.9.14	10,000.00	BOS Meeting	Refunded vide MR No-94649/12.4.19
2	Dr.Ashok Dansana,Edn	2482/29.1.15	5,526.00	OLD Sem	Refunded vide MR No-94648/9.4.19
	TOTAL		15,526.00		
	2015-16				
1	Dr.Rita Paikray,Phy	1929/8.1.16	65,300.00	Lab.Dev	1211/1.2.20
2	Dr.Rita	1929/8.1.16	25,500.00	Dept.Dev	1211/1.2.20

	Paikray,Phy				
3	Dr.Rita Paikray,Phy	2127/16.2.16	90,800.00	Dept. Dev	415/8.8.19
4	Dr.Rita Paikray,Phy	2127/16.2.16	25,000.00	Ph.D course	1211/1.2.20
5	Dr.Mamata Swain,Eco	294/29.4.15	5,200.00	UG Exam	Refunded vide MR No-94666/25.10.19
6	Dr.Kishore Ku. Das,R/Comm	528/19.5.15	30,000.00	PG Exam	Refunded vide MR No-94658/8.8.19
7	Prof.Sangeeta Rath,R/Psy	1713/14.11.15	28,800.00	Lab Dev	417/8.8.19 Refunded(158.00) vide MR No-94661/13.8.19
8	Prof.Sangeeta Rath,R/Psy	1713/14.11.15	14,700.00	Deptt. Dev	416/8.8.19
9	Prof.Sangeeta Rath,R/Psy	2123/16.2.16	43,500.00	Dept. Dev	418/8.8.19
	TOTAL		3,28,800.00		
	2016-17				
1	Prof.Rita Paikray,R/Phy	431/19.8.16	50,000.00	Plasma	23/5.4.19
2	Prof.Sangeeta Rath,R/Psy	733/26.11.16	190.00	Dept.Dev	Refunded vide MR No-94652/5.7.19
3	Prof.Sangeeta Rath,R/Psy	733/26.11.16	296.00	Lab.Dev	Refunded vide MR No-94652/5.7.19
4	Dr.Rita Paikray,DSW	936/31.1.17	6,000.00	Civil	257/29.6.19
5	Dr.Pritirekha Das Pattnaik,GEOG	1142/25.3.17	20,000.00	Dept.Dev	25/5.4.19
6	Dr.Madhusmita Pati,Eng	1147/25.3.17	30,000.00	Dept. Dev	999/9.12.19 Refunded(3778) vide MR No-94669/16.1.20
	TOTAL		1,06,486.00		
1	2017-18				
2	Dr.Bibek Sunderray,Phy	1356/31.3.18	50,619.00	Over Head	683/17.9.19
3	Mr.Binayak Swain,Co-Ordinator,IST/ETC	828/25.11.17	86,500.00	Dept.Dev	1212/1.2.20
4	Mr.Binayak Swai	509/8.8.17	10,000.00	Dept.Dev	1212/1.2.20

	n,Co-Ordinator,IST/ETC				
5	Dilip Senapati,CC ,M.Sc	1355/31.3.18	89,900.00	Dept.Dev.	1234/11.2.20
6	Dipti Ranjan Beh era,Tech.Asst.	177/5.5.17	300.00	Dev.	Refunded vide MR No 94653/23.7.20
7	Dr.Anjuman Ara,HOD,Hindi	254/22.5.17	45,000.00	PG.Entr.	1193/27.1.20 & R efunded(17504.0 0) vide MR No 94674 Dt.27.1.20
8	Dr.Anjuman Ara,HOD,Hindi	8/1.4.17	40,000.00	LD/DD/CF	Refunded vide MR No.94673 Dt.27.1.20
9	Dr.Rita Paikray,DSW	1011/11.1.18	2,500.00	National Youth day.	1308/ dt.4.3.20
10	Prof.Sangeeta Rath,Psy	248/22.5.17	2,910.00	PG Entran	Refunded vide MR No.94664 dt.4.9.19
11	Prof.Sangeeta Rath,Psy	1148/19.2.18	15,000.00	Imprest	Vr.no.496/29.8.1 9
12	Prof.Md.Hussain, HOD,Geog	134/1.5.17	15,000.00	Dept.Dev	Vr.no.216 /dt.17.6.19
13	Sri Susanta Ku. Mishra,Co-Ord,IMBA	842/30.11.17	5,200.00	Dept.Dev	Refunded vide MR No. 94656 Dt.7.8.19
	TOTAL		3,62,929.00		
	2018-19				
1	Dr.D.Mohapatra, R/Eco	272/13.6.18	54,180.00	Admission 2018	139/21.5.19
2	Dr. K.K.Das,Co-ordinator	323/7.7.18	1,00,000.00	UG Admission 18-19	379/5.8.19 & Refund ed(33527.00) vide MR No-94660/9.8.19
3	Prof. Rita Paikray,DSW	333/9.7.18	10,000.00	Day to day Exp.	411/7.8.19
4	Dr. S. Mishra,HOD Edn.	334/9.7.18	16,240.00	Seminar	218/17.6.19
5	Dr. Sudarsan Mishra,HOD Edn.	399/24.7.18	1,00,000.00	Org. of Seminar	217/17.6.19
6	Dr. K.K.Das,Co.o rdinator	410/26.7.18	2,00,000.00	UG Admission	379/5.8.19
7	Prof.Rita Paikray,DSW	433/30.7.18	5,556.00	Orientation Programme.	Refunded vide MR No. 94667 Dt.21.11.19
8	J.K.Swain,C.C,J MC	555/20.8.18	20,000.00	Day to day exp.	1057/2.1.20

9	P.DAS,HOD,Philosophy	619/31.8.18	20,000.00	Contingent	453/17.8.19
10	R.N.Mishra,HOD,PHY	620/31.8.18	37,567.00	Dept. Dev.	88/2.5.19
11	Prof. S.Rath,CCD	636/6.9.18	20,000.00	Interview,GF	340/25.7.1919 & Refunded(2716.00) vide MR No-94655/26.7.19
12	Smt.Sujata Das,Librarian	678/17.9.18	20,000.00	Meeting	118/15.5.19
13	Dr.Sudarsan Mishra,HOD,Edn	744/4.10.18	80,000.00	Dept.Dev.	137/21.5.19
14	Manoranjan Sethy,Steno to VC	817/30.10.18	25,000.00	Imprest	141/21.5.19
15	Prof. S.Rath,CCD	866/10.11.18	1,55,000.00	Comm.day	251/26.6.1919 & Refunded(46045.00) vide MR No-94662/26.8.19
16	Smt.Sujata Das,Lib	947/7.12.18	57.00	Dept.Dev	Refunded vide MR No. 94671 Dt.20.1.20
17	Binayak Swain,Co.Ord.IST/ETC	965/13.12.18	1,00,000.00	Dept.Dev	1212/1.2.20
18	Dr.Sudarsan Mishra,Edn	985/21.12.18	46,000.00	Seminar	69/20.4.19
19	Prof.S.Rath,CCD	989/22.12.18	40,000.00	Meeting	475/28.8.19
20	Dr. Lipika Pattnaik,Zool	990/22.12.18	80,000.00	Dept.Dev/L.Dev	138/21.5.19
21	Prof.Asima Sahu,Pol.Sc	991/22.12.18	40,000.00	Dept.Dev	271/2.7.19
22	Dr. Bairagi Charan Mallick,Chem	992/28.12.19	40,000.00	Contingency	1182/24.1.20
23	Prof.Sangeeta Rath,CCD	1020/15.1.19	30,000.00	Interview GF/VF	475/28.8.191919 & Refunded(13721.00) vide MR No-94665/3.10.19
24	Prof. Asima Sahu,Pol.Sc	1030/16.1.19	1,47,300.00	Gender sensitisation	682/17.9.19
25	Raja Rao,OS/Cashier	1038/24.1.19	51,900.00	Republic Day	391/6.8.19
26	P.Tripathy,Co.Ordinator,ITM	1065/29.1.19	1,00,000.00	L.Dev	380/5.8.19
27	Kesab Rout,Char	1064/29.1.19	29,905.00	Electrical Goods	24/5.4.19

	geman,Power house				
28	Sujata Das,I/C Librarian	1073/30.1.19	1,70,000.00	Books Carnival	1192/27.1.20
29	Raja Rao,OS/Cashier	1091/1.2.19	1,00,000.00	Annual Convocation	685/20.9.19
30	Dr. Bairagi Charan Mallick,Chem	1108/8.2.19	40,000.00	Contingency	1183/24.1.20
31	Mr.Biswaranjan Singh,Placement	1109/8.2.19	25,000.00	Placement	396/6.8.19 Refunded(1279.00) vide MR No. 94659 Dt.9.8.19
32	Asima Sahu,Pol.Sc	1120/11.2.19	1,00,000.00	Cultural Festival	173/29.5.19
33	Prasanta Kumar Swain,Asst.Lib	1121/11.2.19	10,000.00	National Cnference	259/29.6.19
34	Dwitikrushna Behera,Math	1132/15.2.19	1,20,000.00	Conduct of Workshop	Refunded vide MR No. 94651 Dt.4.6.19
35	Piu Das,Asst.Librarian	1139A/21.2.19	10,000.00	Lib.Copy	258/29.6.19
36	Niladri Prasad Das,SOA	1163/1.3.19	5,000.00	Day to day exp	694/24.9.19
37	Prof .Rita Paikray,Phy	1179/6.3.19	40,000.00	Conference	1233/11.2.20
38	Dr. Kishore Kumar Das,Commerce	1191/7.3.19	1,48,629.00	Dept.Dev,DBA	1318/7.3.20
39	Dr.D.Mohapatra, HOD,Edn,	1222/14.3.19	30,000.00	Lab Dev	567/7.9.19
40	Dr.D.Mohapatra, RD	1223/14.3.19	10,000.00	AC Repr.	567/7.9.19
41	Prof.P.K.Jena,Bo t	1236/18.3.19	15,000.00	Seminar	140/21.5.19
42	Prof.P.K.Jena,Bo t	1253/26.3.19	60,000.00	Contingent/D.Dev	124/16.5.19
43	Mrs.Sujata Das,Lib	1256/28.3.19	10,000.00	Day to day	395/6.8.19
	TOTAL		24,62,334.00		
	2019-20				
1	Dr. Priyanka Tripathy, ITM	5/2.4.19	15,000.00	Work shop	135/21.5.19
2	Mr. Kesab Chandra Rout, Chargeman	6/2.4.19	25,000.00	Electrical goods	507/30.8.19

	,Caretaker,PH				
3	Dr. Manorama Patri, Zoology.	22/5.4.19	50,000.00	A.C Install.	821/29.10.19
4	Mr. Raja Rao ,OS	33/9.4.19	5,000.00	Seminar/ICCR Programme	392/6.8.19
5	Prof. P.K. Mohapatra, Botany.	34/9.4.19	10,000.00	Contingency	1209/17.12.19
6	Mr. Niladri Prasad Das, SOA	52/16.4.19	20,000.00	18 th Academic Council meeting	136/21.5.19 & Refunded(15796.00) vide MR No-94650/21.5.19
7	Prof. P.K. Mohapatra, Botany.	68/20.4.19	40,000.00	Lab. Development	736/3.10.19
8	Dr. Lipika Pattanaik, zoology	71/22.4.19	10,000.00	Lab. Development	508/30.8.19
9	Mr. Kesab Chandra Rout, Chargeman, Caretaker, PH	86/1.5.19	40,000.00	Electrical goods	270/2.7.19
10	Mr. Kesab Chandra Rout, Chargeman, Caretaker, PH	90/6.5.19	50,000.00	Electrical works, (Fani)	347/26.7.19
11	Dr. Sitaram Mohapatra, Chemistry.	92/7.5.19	20,000.00	Development (Fani)	249/25.6.19
12	Mr. Manoranjan Sethy, Steno to VC	134/21.5.19	25,000.00	Imprest Money	696/26.9.19
13	Dr. Dharmabrata Mohapatra, Economics	180/31.5.19	29,478.00	Admission 19-20	394/6.8.19
14	Dipti Ranjan Behera, Tech. Asst.	197/3.6.19	8,000.00	Admission 19-20	761/4.10.19
15	Smt. Sujata Das, Librarian	198/3.6.19	10,000.00	Contingency	665/12.9.19
16	Mr. Kesab Chandra Rout, Chargeman, Caretaker, PH	199/3.6.19	20,000.00	Electrical goods	393/6.8.19 & Refunded(11.00) vide MR No. 94663/Dt.28.8.19
17	Mr. Niladri Prasad Das, SOA	201/7.6.19	10,000.00	Contingency	252/26.6.19 & Refunded(6625.00) vide MR No. 94654/Dt.25.7.19
18	Mr. N.P. Das, SOA.	254/26.6.19	5,000.00	Contingency	253/26.6.19
19	Mr. Anjan Kumar Khuntia, Sports Officer	256/29.6.19	50,000.00	Lawn Maintenance	506/30.8.19

20	Dr. Sudarsan Mishra,Edn.	282/5.7.19	60,000.00	Interview, BA,B.Ed, B.Sc, B.Ed	822/29.10.19
21	Dr. Asima Sahu, Pol. Sc	298/10.7.19	40,000.00	Seminar	452/17.8.19
22	Dr.D.Mohapatra, Eco	301/12.7.19	1,00,000.00	Admission 19-20	1147/18.1.20
23	Mr. Raja Rao ,OS	358/1.8.19	9,735.00	Workshop/Seminar	476/28.8.19
24	Prof. P.K. Jena,Botany	409/7.8.19	30,000.00	Deptt. Development, Contingency	735/3.10.19
25	Mr. Kesab Chandra Rout, Chargeman ,Caretaker,PH	410/7.8.19	40,000.00	Electrical Maintenance	1006/11.12.19
26	Mr. Raja Rao ,OS	414/8.8.19	52,140.00	Independence Day	903/26.11.19
27	Dr. Dharmabrata Mohapatra,Economics	443/14.8.19	44,575.00	Admission 19-20	762/4.10.19
28	Dr. Priyadarshi Tripathy, ITM	454/17.8.19	1,00,000.00	Deptt. Development	1287/26.2.20
29	Mr.Biswa Ranjan Singh,Placement Co-Ordinator,Computer	494/29.8.19	25,000.00	Placement, Driver	1191/27.1.20
30	Prof. Rita Paikray,Physics	495/29.8.19	50,000.00	Ganesh Puja	1146/18.1.20 & Refunded vide MR No. 94672/Dt.22.1.20
31	Mr.Anjan Kumar Khuntia, Sports Officer	660/12.9.19	80,000.00	Lawn Maintenance	902/26.11.19
32	Smt.Sujata Das,Librarian	662/12.9.19	10,000.00	Contingency	1124/17.1.20
33	Mr. Kesab Chandra Rout, Chargeman ,Caretaker,PH	687/21.9.19	20,000.00	Electrical Maintenance	882/16.11.19 & Refunded (152.00)vide MR No. 94668/3.12.19
34	N.P.Das, SOA	693/24.9.19	5,000.00	Contingency	1214/3.2.20
35	Manoranjan Sethy,Steno to VC	695/26.9.16	25,000.00	Contingency	1339/16.3.20
36	Mr.Anjan Kumar Khuntia, Sports Officer	988/4.12.19	1,00,000.00	Lawn Maintenance	1343/30.3.20

37	Mr.Niladri Prasad Das,SOA	995/5.12.19	15,000.00	E.C. meeting	1115/16.1.20 & R refunded(1693.00) vide MR No. 94670/Dt.17.1.20
38	Dr. Jayanta Kumar Swain,JMC	998/9.12.19	8,000.00	Workshop	1148/18.1.20
39	Mr. Raja Rao ,OS	1029/24.12.19	7,000.00	Govt. Diary	1181/24.1.20
40	Dr. Asima Sahu, Pol. Sc	1092/8.1.20	20,000.00	Dept. Development	1340/16.3.20
41	Dr. K.K.Das,Comm	1107/10.1.20	10,000.00	Dept. Development	1235/11.2.20
42	Smt.Sujata Das,Librarian	1189/27.1.20	10,000.00	Contingency	1326/12.3.20
	TOTAL		13,03,928.00		
	GRAND TOTAL		46,97,502.00		

(B)EXAMINATION CASHBOOK

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE ADJUSTED.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
1	2	3	4	5	6
	2010-11		0.00		
	2011-12		0.00		
	2012-13				
1	Dr.Susmita Pani,R/Eng	23.11.12	30,000.00	UG S-5 Exam 2012	5/6.4.19
2	Dr.Susmita Pani,R/Eng	17.12.12	30,000.00	UG 5 TH SEM	5/6.4.19
3	Dr.Susmita Pani,R/Eng	11.2.13	10,000.00	UG S-5 TH SEM	5/6.4.19
	TOTAL		70,000.00		
	2013-14				
1	Dr.Susmita Pani,R/Eng	25.7.13	15,000.00	UG S-5 Exam-2013.	5/6.4.19
	TOTAL		15,000.00		
	2014-15				
	TOTAL		0.00		
	2015-16				
1	Dr.B.C.Mallick,Chem	21.11.15	30,000.00	UG(5 th .3 rd ,2 nd)Sem compulsory Exam-15	6/6.4.19

	TOTAL		30,000.00		
	2016-17				
1	Dr.A.Ara,Hindi	8.4.16	5,000.00	M Phil Exam 2015-16	65/6.6.19& MR No.93991/3.6.19
2	Dr.S.K.Tripathy,Com	21.4.16	15,000.00	Ph.D viva of Tushar Panigrahi	59/27.5.19& MR No.93990/27.5.19
	TOTAL		20,000.00		
	2017-18				
1	Dr.Bijaylaxmi Dash,HOD Odia	12.4.17	25,000.00	Conduct of Even Sem Exam,2017	4 /dt.6.4.19
2	Dr.Bijaylaxmi Dash,HOD Odia	14.11.17	40,000.00	Conduct of UG&PG Odd Sem Exam,2017	4 /dt.6.4.19
3	Dr.K.K.Das,COE	9.2.18	20,000.00	Imprest Money.	15 /dt.12.4.19
	TOTAL		85,000.00		
	2018-19				
1	Dr.B.K.Panda,HOD,Phy	7.4.18	85,000.00	UG/PG Even Sem	48/17.5.19&MR No.93989/17.5.19
2	Dr.B.L.Das,HOD, Odia	17.4.18	15,000.00	UG/PG Even Sem Exam 2018	4/6.4.19&MR No.(Rs. 14903)/6.4.19
	TOTAL		1,00,000.00		
	GRAND TOTAL		3,20,000.00		

(C)UGC CASHBOOK

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE ADJUSTED.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
1	2	3	4	5	6
			0.00		
	TOTAL		0.00		

(D) NSS CASHBOOK

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE ADJUSTED.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT	REMARKS
1	2	3	4	5	6	
1	Tapas Ranjan Swain, Nss asst	605346/5.9.19	450.00	Advisory committee Meeting	123/31.3.20	NSS Normal

TOTAL		450.00	
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(E) INVESTMENT CASHBOOK

SL.No.	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE ADJUSTED.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
	15-16				
1	Dr.L.K.Mishra,HO D,Hist.	2/17.8.15	9342.00	Proff.R.K.Das memorial Prize	5/8.11.19
	TOTAL		9342.00		
	18-19				
1	Dr.Rita Paikray,DSW	3/15.1.19	22819.00	Barasambar Senapati Prize	7/31.3.2020
	TOTAL		22819.00		
	19-20				
1	S.K.Rout,HOD,Edn	1/20.4.19	8984.00	Prize	2/25.6.19
2	D.Mohapatra,HO D,Eco	3/29.7.19	6800.00	Prize	4/29.7.19
	TOTAL		15784.00		
	GRAND TOTAL		47945.00		

(G)WORLD BANK CASHBOOK

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT	REMARKS
1	2	3	4	5	6	
		Nil				

PARA 8.5 DETAILS OF ADVANCE OUTSTANDING AS ON 31.3.20 OF RAVENSHAW UNIVERSITY .
1. GENERAL CASHBOOK

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE OUTSTANDING.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
1	2	3	4	5	6
	UP TO 2010-11				
1	UNCLASSIFIED		63,13,050.00	Details not	

				available.	
	TOTAL		63,13,050.00		
	2011-12				
1	Chinmay Mohapatra,D.O	48/7.4.11	30,000.00	Contractual	
2	U.K.Samantasinghar	179/28.4.11	23,900.00	Seminar	
3	Sanjay Kumar Satpathy,Com	359/18.5.11	865.00	Contingency	
4	Sanjay Kumar Satpathy,Com	459/7.6.11	2,50,000.00	Conference Art & Craft	
5	Chinmay Mohapatra,D.O	884/5.4.11	4,923.00	Contractual	
6	Nihaar Ranjan Jena	768/5.8.11	2,305.00	Dept.Dev	
7	Niranjan Barik	984/16.9.11	5,500.00	Union Election	
8	Chandiprasad Nanda	1074/26.9.11	474.00	Dept.Dev	
9	Chinmay Mohapatra,D.O	1097/29.9.11	20,918.00	Apprentice of VC	
10	Chandi Prasad Nanda	1297/3.11.11	5,000.00	Student Union	
11	Chinmay Mohapatra,D.O	1392/12.11.11	50,000.00	6 th Mass Lect.	
12	Dr.Dipti Ranjan Sahu	1714/10.1.12	1,000.00	Contingency	
13	Ranjit Kumar Parija	1804/17.1.12	30,000.00	Writing of Succession list	
14	Niranjan Barik	1834/24.1.12	2,000.00	Contingency	
15	Niranjan Barik	1840/27.1.12	4,000.00	Saraswati Puja	
16	Dr.Dipti Ranjan Sahu	2195A/14.3.12	10,000.00	Contingency	
17	Niranjan Barik	2299/21.3.12	2,000.00	Various Competition.	
	TOTAL		4,40,885.00		
	2012-13				
1	Chinmay Kumar Mohapatra,D.O	1084/19.10.12	32,000.00	Air Fair	
2	Niranjan Barik,Convenor	307/12.5.12	18,000.00	Office Expenses	
3	S.Dei,W/O Rabi Ghadei.	1926/27.2.12	5,000.00	Obsquies	
4	Niranjan Barik,Pol.Sc	705/10.8.12	20,000.00	Dept.Dev	
	TOTAL		75,000.00		

	2013-14				
1	Prof. Luna Samanta, Zoology	1932/23.12.13	6,375.00	Sem-5	
2	Dr.Samarendra Puhana,ITM	1934/23.12.13	11,150.00	Practical Exam	
3	Bairagi Charan Mallick,Chem	2075/15.1.14	38,900.00	R/R Work of R.Lab	
4	Dr.Sudarsan Mishra,Edn	2076/15.1.14	10,346.00	Se-1 Exam	
5	Samrat Ranjan Kathua,Cmp.Asst	2098/15.1.14	10,000.00	TA Training Programme ,Delhi	
6	Dr.S.K.Satpathy, Com	2258/6.2.14	10,000.00	Press Conference	
7	Dr.S.K.Satpathy, Com	2597/6.3.14	1,00,000.00	Annual Drama	
8	Dr.D.Soren,Zool	2695/11.3.14	5,000.00	MBA Sem.1	
9	Sanjay Kumar Satpathy,Comm	2779/27.3.14	75,000.00	UG Exam	
	TOTAL		2,66,771.00		
	2014-15				
1	Dr.Dhananjaya Soren,Zool	6/2.4.14	70,000.00	Val Work	
2	Dr.Sudarsan Mishra,R/Edn	948 & 948 A/2.4.14	10,666.00	PG Practical Exam	
3	Luna Samanta ,Zool	152/11.4.14	1,00,000.00	Qps.Setting for PG	
4	Dr.Sanjay Kumar Satpathy,Com	377/9.5.14	60,000.00	UG Sem Exam.14	
5	Dr.Purnendu Parhi,Chem	384/12.5.14	1,00,000.00	UG Sem-2 Val	
6	Dr.Dhananjay Soren,Zool	385/12.5.14	1,50,000.00	UG Sem-4 Val	
7	Dr.Purnendu Parhi,Chem	417/14.5.14	10,000.00	Public Health Exam	
8	Dr.Jayaprakash Das,Chem	995/12.8.14	5,00,000.00	Faculty Recruitment	
9	Dr.Jayaprakash Das,Chem	1071/27.8.14	2,00,000.00	-do-	
10	Dr.Dhananjay Soren,Zool	1211/10.9.14	10,000.00	M Phil Exam	
11	Dr.Brajasunder Mishra,Sans	1211 a/10.9.14	1,400.00	BOS Meeting	
12	Dr.Jayaprakash Das,Chem	1248/15.9.14	7,00,000.00	Faculty Recruitment	

13	Dr.Purnendu Parhi,Chem	1317/19.9.14	50,000.00	UG Sem-1 VAL	
14	Dr.Dhananjay Soren,Zool	1339/25.9.14	50,000.00	UG Sem-4 VAL	
15	Dr.Jayaprakash Das,Chem	1494/15.10.14	5,00,000.00	Faculty Recruitment.	
16	Dr.Purnendu Parhi,Chem	1563/18.10.14	50,000.00	UG Sem-2 VAL	
17	Dr.Dhananjay Soren,Zool	1681/29.10.14	30,000.00	UG Sem-4 VAL	
18	Dr.Purnendu Parhi,Chem	1697/30.10.14	30,000.00	UG Sem-2 VAL	
19	Dr.Jayaprakash Das,Chem	1746/1.11.14	5,00,000.00	Faculty Recruitment.	
20	Dr.Sanjay Kumar Satpathy,Com	1813/14.11.14	83,000.00	Celebration of Foundation Day.	
21	Dr.K.S.K Bharadwaj,Chem	1911/24.11.14	11,000.00	Payment to Advocate	
22	Dr.Jayaprakash Das,Chem	1989/29.11.14	4,00,000.00	QPS Setting & Printing	
23	Dr.Smrutiprava Das,Chem	2438/21.1.15	1,00,000.00	UG Sem-1 Exam	
24	Dr.Priti Rekha Das Pattnaik,Geog	2439/21.1.15	44,386.00	UG Sem-5 Exam	
25	Dr.Jayaprakash Das,Chem	2471/28.1.15	2,00,000.00	Printing of QPS.	
26	Dr.Gyana Ranjan Swain,Pol.Sc	2672/26.2.15	1,50,000.00	Valuation	
27	Dr.Patitapaban Das,Phil	2674/26.2.15	1,50,000.00	Valuation	
	TOTAL		42,60,452.00		
	2015-16				
1	Dr.Satyabrata Patra,SA	2210/2.3.16	15,000.00	Inter Link	
2	Dr.Anjan Kumar Khuntia,SO	1493/28.9.15	1,87,000.00	Athletic Meet	
3	Dr.Anjan Kumar Khuntia,SO	1853/17.12.15	1,06,000.00	Unic. Sports	
4	Dr.Anjan Kumar Khuntia,SO	1853/17.12.15	60,000.00	OCA Grant	
5	Dr.Dharmabrata Mohapatra,Reader in Eco	2180/24.2.16	1,19,000.00	Athletic	
6	Dr.Sanjay Kumar Satpathy,Com	1707/9.11.15	1,00,000.00	Commemoration Day.	

7	Prof. Nigamananda Das, Chem	420/6.5.15	202.00	PG Exam	
8	Dr.Purnendu Parhi, L/Chem	219/17.4.15	1,50,000.00	UG Val.Sem-5	
9	Dr.Purnendu Parhi, L/Chem	523/19.5.15	26,258.00	Val.UG Sem-2	
10	Dr.Purnendu Parhi, L/Chem	1483/24.9.15	85,000.00	UG S-5, Val	
11	Dr.Jayprakash Das, R/Chem	148/11.4.15	4,00,000.00	QPS	
12	Dr.Jayprakash Das, R/Chem	540/21.5.15	3,00,000.00	UG Sem-6,4 Val	
13	Dr.Jayprakash Das, R/Chem	547/25.5.15	20,000.00	Imprest	
14	Dr.Anjuman Ara, Reader	696/9.6.15	25,000.00	PG,S-2,4 M Phil	
15	Dr.Luna Samanta, Zool	2131/6.2.16	8,629.00	Ph.D Course	
16	Dr.Amiya Ranjan Kanungo	2140/17.2.16	1,580.00	Dept.Dev	
17	Sanjib Pattnaik, C.C-HHA	865-A/17.7.15	20,000.00	Contingent	
	TOTAL		16,23,669.00		
	2016-17				
1	Dr.K.S.K Varadwaj	24.4.16	20,000.00	O/C Legal Cell	
2	Satyabrata Patro, SA	217/18.5.16	9,110.00	Internet & LAN	
3	M.K.Das, Eco	327/13.7.16	25,000.00	PFMS Training	
4	Sanjib Pattnaik, D&W	421/11.8.16	30,000.00	Orientation Programme, UG	
5	Satyabrata Patro, SA	477/7.9.16	20,000.00	Internet Day	
6	Satyabrata Patro, SA	487/7.9.16	42,375.00	Elect.Conn .to AC	
7	Satyabrata Patro, SA	527/28.9.16	11,950.00	Internet	
8	Anjan Ku.Khuntia, Sports Officer	580/7.10.16	76,400.00	Inter University Tournament	
9	Dr.Sanjay Ku. Satpathy, Comm	612/26.10.16	1,06,920.00	New PG Supdt. WI/FI	
10	Dr.Khagendra Sethi, Eng.Suptd. Lali tgiri Hostel	613/26.10.16	2,00,000.00	WI/FI System	

11	Dr.Sanjib Pattnaik,DSW	638/1.11.16	20,000.00	Various Competition.	
12	Anjan Kumar Khuntia,PEO	640/1.11.16	62,500.00	Sports	
13	Anjan Kumar Khuntia,PEO	640/1.11.16	65,000.00	OCA Grant	
14	Satyabrata Patro,SA	661/5.11.16	48,775.00	Internet	
15	Prof.Chandi Prasad Nanda,HOD,Hist	729/26.11.16	24,300.00	Dept.Dev	
16	Prof.Luna Samanta,Zool	737/26.11.16	2,242.00	Dept.Dev	
17	Dr.Umakanta Mishra,Hist.	753/1.12.16	10,000.00	Legal Exp	
18	Dr.Sanjib Pattnaik,DSW	816/9.12.16	10,000.00	Day to day exp	
19	Anjan Kumar Khuntia,PEO	869/11.1.17	2,37,000.00	Athlet.	
20	Anjan Kumar Khuntia,PEO	869/11.1.17	1,95,100.00	U.Sports	
21	Anjan Kumar Khuntia,PEO	869/11.1.17	1,05,000.00	OCA	
22	Dr.Sanjay Ku. Satpathy,Comm	880/17.1.17	9,89,640.00	Rav.150	
23	Dr.Sanjay Ku.Sat pathy,Comm	1112/18.3.17	30,000.00	National Seminar	
24	Dr.Pravat Kumar Sarangi,HOD,Sta t	1121/18.3.17	30,000.00	National Seminar	
25	Anjan Ku.Khuntia,SO	1124/18.3.17	40,000.00	National Seminar	
26	Dr.Bijaylaxmi Dash,HOD,Odia	1149/25.3.17	57,500.00	Dept.Dev	
27	Dr.Amiya Ranjan Kanungo,C.C- IST/ETC	741/27.11.16	5,335.00	Dept.Dev	
28	Dr.Amiya Ranjan Kanungo,C.C- IST/ETC	741/27.11.16	23,525.00	Lab Dev.	
29	Mr.Taraprasad Sarangi,CC,JMC	743/27.11.16	20,633.00	Lab Dev	
30	Dr.Madhusmita Pati,Eng	983/15.2.17	114.00	Seminar	
	TOTAL		25,18,419.00		
	2017-18				

1	Mr.Anjan Ku. Khuntia,Sports Officer	946/20.12.17	2,61,000.00	Ath.Meet	
2	Dr.Amiya Ranjan Kanungo,C.C- IST/ETC	240/20.5.17	4,397.00	Exam	
3	Dr.Birendra Ku. Panda,HOD,Phy	1035/9.1.18	2,341.00	Dept.Dev	
4	Dr.Birendra Ku. Panda,HOD,Phy	252/22.5.17	5,435.00	PG.Ent.	
5	Dr.Birendra Ku. Panda,HOD,Phy	130/1.5.17	20,000.00	Dept.Dev	
6	Dilip Senapati,CC ,M.Sc	1359/31.3.18	10,800.00	Dept.Dev.	
7	Dilip Senapati,CC ,M.Sc	1360/31.3.18	55,800.00	Dept.Dev.	
8	Dr.Bijay Laxmi Das,HOD,Odia	784/13.11.17	40,900.00	Dept.Dev	
9	Dr.Bijay Laxmi Das,HOD,Odia	136/1.5.17	10,000.00	Dept.Dev	
10	Dr.Bijay Laxmi Das,HOD,Odia	310/7.6.17	30,900.00	Dept.Dev	
11	Dr.K.S.K Varadwaj	563/4.9.17	3,00,000.00	Athl.	
12	Dr.Khagendra Sethi,Eng	533/21.8.17	1,00,000.00		
13	Dr.Pravat Ku. Sarangi,Stat	1068/31.1.18	34,250.00	Dept.Dev	
14	Dr.Sudarsan Mishra,HOD,Edn.	1045/25.1.18	1,00,000.00	Edn.Tour	
15	Dr.Sudarsan Mishra,HOD,Edn	484/31.7.17	30,000.00		
16	Dr.P.R.Das Pattnaik	485/31.7.17	50,000.00	Dept.Dev	
17	Sri Prafulla Chandra Nayak,S.O	356/6.7.17	4,428.00	Exit Conference.	
18	Prof.Luna Saman ta,HOD,Zool	324/13.6.17	1,12,420.00	Dept.Dev	
19	Prof.Pradipta Ku.Mahapatro,Bo t	945/20.12.17	19.00	Contingency	Adj.MR NO.86298 Dt.21.3.18
20	Sri Soumendra Kumar Patro,Co- Ord,MBA	843/30.11.17	2,875.00	Dept.Dev	
	TOTAL		11,75,565.00		
	2018-19				

1	J.K.Swain,Co.ordinator,JMC	67/18.4.18	7,90,936.00	Audio Visual Lab	
2	Dr. Manorama Patri,Zool	80/25.4.18	90,000.00	OH	
3	Keshab Rout,CM,PH	97/28.4.18	283.00	Electrical Goods	
4	Dr. Khirod ku.Sahoo	131/5.5.18	2,09,985.00	OH	
5	Dr. Sudarsan Mishra,HOD Edn.	334/9.7.18	760.00	Seminar	
6	Prof. S.P.Das,Chief Warden	377/16.7.18	10,000.00	Contingency	
7	Prof.R.N.Mishra, Physics	620/31.8.18	2,433.00	Dept.Dev.	
8	Prof.R.N.Mishra, Physics	677/17.9.18	10,000.00	Dept.Dev.	
9	Dr. K.K.Das,,HOD,Business.Admn	777/11.10.18	4,70,000.00	Placement Training	
10	Anjan Kumar Khuntia,Sports Officer	808/26.10.18	3,39,000.00	Sports	
11	Anjan Kumar Khuntia,Sports Officer	1029/16.1.19	1,80,000.00	East Zone Cricket	
12	Anjan Kumar Khuntia,Sports Officer	1036/22.1.19	2,55,000.00	Inter Cricket Tournament.	
13	Kesab Rout,Chargeman,Power house	1064/29.1.19	95.00	Electrical Goods	
14	Dr.Raja Kumar Naik,Odia	1089/1.2.19	15,000.00	Dept.Dev	
15	Raja Rao,OS/Cashier	1090/1.2.19	20,000.00	Imprest	
16	Anjan Kumar Khuntia,Sports Officer	1092/1.2.19	2,00,000.00	Sports	
17	Dr.Debilal Mishra,JMC	1180/6.3.19	4,500.00	Seminar	
18	Dr. Kishore Kumar Das,Commerce	1191/7.3.19	1,371.00	Dept.Dev,DBA	
19	Dr.Jaya Prakash Das,Chem	1286/11.3.19	75,000.00	Lab.Dev	
20	Dr. Sasmita Mohapatra,Psy	1242/20.3.19	15,000.00	Contingent	

	TOTAL		26,89,363.00		
	2019-20				
1	Dr.S.P. Das, Chemistry	4/2.4.19	80,000.00	Overhead	
2	Dr. Umesh Chandra Naik, Botany	21/5.4.19	1,05,000.00	Project	
3	Dr. Khirod Ku. Sahoo, Botany	91/7.5.19	5,000.00	Development(Fa ni)	
4	Mr. Narayan Kathua,J.E	130/7.5.19	10,000.00	Cyclone (Fani)	
5	Dr. Dharmabrata Mohapatra,	180/31.5.19	522.00	Admission 19-20	
6	Prof. S Rath, Psy	302/12.7.19	1,00,000.00	Recruitment of GF/VF	
7	Dr. Sudarsan Mishra, Edn.	326/22.7.19	1,00,000.00	Workshop/Semin ar	
8	Mr. Raja Rao ,OS	358/1.8.19	10,265.00	Workshop/Semin ar	
9	Prof. Rita Paikray,Physics	378/3.8.19	35,000.00	Orientation Programme	
10	Dr.D.Mohapatra, Eco	443/14.8.19	5,425.00	Admission 19-20	
11	Dr. Priyanka Tripathy, Coordinator, IST	444/14.8.19	1,00,000.00	Deptt. Development	
12	Prof. Rita Paikray,Physics	493/29.8.19	10,000.00	Imprest Money	
13	Prof.Sangeeta Rath, Psy	661/12.9.19	15,000.00	Contingency	
14	Dr. D Soren, Zoology	688/21.9.19	43,293.00	Project	
15	Mr.Anjan Kumar Khuntia, Sports Officer	785/5.10.19	1,81,000.00	Inter university tournament	
16	Prof. Rita Paikray,Physics	786/5.10.19	1,00,000.00	NSA-2019	
17	Dr. S.K. Naik,Botany	789/7.10.19	3,000.00	Carrier counselling	
18	Dr. S.K. Naik,Botany	791/21.10.19	1,00,000.00	National Conference	
19	Mr.Anjan Kumar Khuntia, Sports Officer	854/2.11.19	2,10,000.00	Football tournament	
20	Mr.Anjan Kumar Khuntia, Sports Officer	871/14.11.19	1,00,000.00	Football tournament	

21	Mr. Raja Rao ,OS	885/22.11.19	50,000.00	Commoration Day	
22	Dr. Sudarsan Mishra, Edn.	994/5.12.19	2,00,000.00	Bed	
23	Dr. Sudarsan Mishra, Edn.	1001/10.12.19	1,50,000.00	Bed	
24	Mr. Kesab Chandra Rout, Chargeman ,Caretaker,PH	1030/24.12.19	40,000.00	Electrical Maintenance	
25	Dr. Bairagi Charan Mallick,O/C, Guest house	1031/24.12.19	40,000.00	Guest house Maintenance	
26	Mr.Anjan Kumar Khuntia, Sports Officer	1043/31.12.19	3,20,000.00	Annual Athletic meet	
27	Dr. Sudarsan Mishra, Edn.	1077/4.1.20	3,10,000.00	B.A, BSc, Bed	
28	Dr. Priyadarshi Tripathy, ITM	1085/7.1.20	50,000.00	Lab. Development	
29	Dr. Priyadarshi Tripathy, ITM	1086/7.1.20	2,00,000.00	Dept. Development	
30	Dr. Priyadarshi Tripathy, IST	1087/7.1.20	30,000.00	Dept. Development	
31	Dr. Priyadarshi Tripathy, IST	1088/7.1.20	1,00,000.00	Lab. Development	
32	Dr. Dwitikrushna Behera,HOD,Math	1090/8.1.20	40,000.00	Dept. Development	
33	Dr. Dwitikrushna Behera,HOD,Math	1090/8.1.20	10,000.00	Lab. Development	
34	Dr. Patitapaban Das, Philisophy	1091/8.1.20	20,000.00	Dept. Development	
35	Dr. Asima Sahu, Pol. Sc	1093/8.1.20			
36	Prof. R.N. Mishra,Physics	1094/8.1.20	10,000.00	Dept. Development	
37	Prof. R.N. Mishra,Physics	1094/8.1.20	40,000.00	Lab. Development	
38	Dr.Somanath Khaosh,Geology	1095/8.1.20	40,000.00	Lab. Development	
39	Dr.Somanath Khaosh,Geology	1095/8.1.20	10,000.00	Dept. Development	
40	Prof. P.K. Mohapatra,Botany.	1096/8.1.20	30,000.00	Dept. Development	

41	Prof. P.K. Mohapatra, Botany.	1096/8.1.20	40,000.00	Lab. Development	
42	Dr. Dillip Senapati, Comp. Sc	1097/8.1.20	40,000.00	Lab. Development	
43	Dr. Dillip Senapati, Comp. Sc	1098/8.1.20	10,000.00	Dept. Development	
44	Dr. Dillip Senapati, MCA	1099/8.1.20	20,000.00	Dept. Development	
45	Dr. Dillip Senapati, MCA	1100/8.1.20	50,000.00	Dept. Development	
46	Dr. K.K.Das, Comm	1107/10.1.20	40,000.00	Dept. Development	
47	Prof. Rita Paikray, Physics	1103/10.1.20	25,000.00	Bora Sambar Debate	
48	Prof. Sangeeta Rath, Physics	1108/13.1.20	30,000.00	Interview	
49	Mr. Anjan Kumar Khuntia, Sports Officer	1109/10.1.20	2,00,000.00	Inter University Cricket Tournament	
50	Dr. K.K.Das, Comm	1110/10.1.20	4,00,000.00	Seminar	
51	Dr. Sudarsan Mishra, Edn.	1141/18.1.20	20,000.00	Bed, Contingency	
52	Dr. Sudarsan Mishra, Edn.	1142/18.1.20	50,000.00	Lab. Development	
53	Dr. Sudarsan Mishra, Edn.	1143/18.1.20	10,000.00	Dept. Development	
54	Dr. Sudarsan Mishra, Edn.	1144/18.1.20	40,000.00	Lab. Development	
55	Mr. Biswa Ranjan Singh, Placement Co-Ordinator, Computer	1145/18.1.20	25,000.00	Placement	
56	Dr. Sudarsan Mishra, Edn.	1166/21.1.20	70,000.00	Seminar	
57	Mr. Rajendra Rao, OS	1167/21.1.20	53,800.00	Republic Day	
58	Dr. Bairagi Charan Mallick, Chemistry	1174/22.1.20	50,000.00	J.C Hostel	
59	Prof. Rita Paikray, Physics	1179/24.1.20	60,000.00	Saraswati Puja	
60	Dr. Asima Sahu, Pol. Sc	1180/24.1.20	75,000.00	National Women's Day	
61	Prof. Luna	1190/27.1.20	40,000.00	Lab.	

	Samanta, Zoology			Development	
62	Prof. Luna Samanta, Zoology	1190/27.1.20	10,000.00	Dept. Development	
63	Prof. P.K. Jena,Botany.	1208/1.2.20	50,000.00	Lab. Development	
64	Prof. P.K. Jena,Botany.	1208/1.2.20	20,000.00	Dept. Development	
65	Mr. Manoranjan Sethy,Steno to VC	1209/1.2.20	50,000.00	11th Convocation day	
66	Mr. Rajendra Rao ,OS	1210/1.2.20	75,000.00	11th Convocation day	
67	Mr.Niladri Prasad Das,SOA	1215/3.2.20	5,000.00	Contingency	
68	Dr. K.K.Das,Comm	1236/11.2.20	5,00,000.00	Seminar	
69	Mr. Kesab Chandra Rout, Chargeman ,Caretaker,PH	1237/11.2.20	40,000.00	11th Convocation day	
70	Prof. R.N. Mishra,Physics	1245/17.2.20	20,000.00	Dept. Development	
71	Dr.Somanath Khaosh,Geology	1246/17.2.20	80,000.00	Science day	
72	Dr. J.P.Das,HOD, Chemistry	1247/17.2.20	10,000.00	Dept. Development	
73	Dr. J.P.Das,HOD, Chemistry	1248/17.2.20	50,000.00	Dept. Development	
74	Dr. J.P.Das,HOD, Chemistry	1249/17.2.20	10,000.00	Lab. Development	
75	Dr.Raja Kumar Naik,Odia	1250/17.2.20	20,000.00	Dept. Development	
76	Dr.Somanath Khaosh,Geology	1251/17.2.20	2,10,000.00	Annual maintenance	
77	Dr.Shamita Mohapatra, Psy	1252/17.2.20	40,000.00	Lab. Development	
78	Dr.Shamita Mohapatra, Psy	1253/17.2.20	10,000.00	Dept. Development	
79	Dr. S.K. Naik, Botany	1265/20.2.20	3,00,000.00	Seminar,ETPSR2 020	
80	Dr. Sudarsan Mishra, Edn.	1285/26.2.20	1,67,000.00	B.Ed	
81	Netaji Abhinandan, Pol.sc	1286/26.2.20	40,000.00	RAV- 150	

82	Dr. S.K. Naik, Botany	1288/28.2.20	1,00,000.00	Seminar,ETPSR2 020	
83	Dr. S.K. K.S.K. V aradwaj,Chemistr y	1289/28.2.20	30,000.00	Youth Festival	
84	Dr. Sudarsan Mishra, Edn.	1316/7.3.20	1,12,600.00	Yoga Centre, DSW	
85	Dr. Asima Sahu, Pol. Sc	1317/7.3.20	10,000.00	Imprest Money	
86	Mr.Niladri Prasad Das,SOA	1327/12.3.20	15,000.00	45th E.C Meeting	
87	Smt.Sujata Das,Librarian	1328/12.3.20	10,000.00	Contingency	
88	Mr. Manoranjan Sethy,P.A to VC	1336/16.3.20	25,000.00	Contingency	
89	Prof Smruti Prava Das, Chemistry	1337/16.3.20	6,000.00	45th E.C Meeting	
90	Dr. P.R.Das Pattanaik, Geography	1338/16.3.20	10,000.00	Recruitment	
91	Dr. Amresh Mishra,M/o	1342/30.3.20	50,000.00	Medicine	
	TOTAL		64,27,905.00		
	GRANDTOTAL		257,91,079.00		

DETAILS OF ADVANCE OUTSTANDING AS ON 31.3.20 RELATING TO SELF FINANCE COURSE CASH BOOK OF RAVENSHAW UNIVERSITY.

ADVANCE OUTSTANDING TRANSFERRED FROM MBA CASH BOOK AT PAGE 204 DTD.31.3.18 TO GENERAL FUND CASH BOOK PAGE 255 DTD.9.3.19.

SL NO	NAME & DESIGNATION OF THE ADVANCE HOLDER	VR.NO/DATE OF PAYMENT	AMOUNT OF ADVANCE OUTSTANDING	PURPOSE OF ADVANCE
	Up to 2011-12			
1	OM MAA Tours and Travels	5/30.8.08	15000	Taxi fare(TA to G.F)
2	OM MAA Tours and Travels	27/24.9.08	15000	Taxi fare(TA to G.F)
3	OM MAA Tours and Travels	43/22.10.08	20000	Taxi fare(TA to G.F)
4	OM MAA Tours and Travels	52/2.12.08	25000	Taxi fare(TA to G.F)
5	OM MAA Tours and Travels	66/13.1.09	25000	Taxi fare(TA to G.F)
6	OM MAA Tours and	86/25.2.09	15000	Taxi fare(TA to G.F)

	Travels			
7	OM MAA Tours and Travels	4/20.4.09	20000	Taxi fare(TA to G.F)
8	Chinmay Mohapatra,Dev.Off	750/24.2.10	30000	Reg.Recruit.Process
9	Chinmay Mohapatra,Dev.Off	17/9.4.10	18000	Petty cash Expenses.
10	Chinmay Mohapatra,Dev.Off	121/25.6.10	100000	GDPI for spot admission
11	Chinmay Mohapatra,Dev.Off	293/27.10.10	3142	Reg. Recruit.Process
12	Manaswee Ku. Samal	223/11.2.12	11526	Database purchase
	TOTAL		Rs.297668.00	
	2012-13			
1	Dr.Lalatendu Ray,Corp.Rel-Mngr(CRM-RBS)	47(A)/14.5.12	110845	Tour Expr.
	TOTAL		110845	
	2013-14			
1	Dr.Lalatendu Ray,Corp.Rel-Mngr(CRM-RBS)	77(A)/31.8.13	202600	Tour Expr.
2	Dr.Lalatendu Ray,Corp.Rel-Mngr(CRM-RBS)	105/10.5.13	175400	Tour Expr.
	TOTAL		378000	
	2014-15			
1	Dr. Munmoon Mohanty,HOD,RBS	138/30.11.14	200000	Replacement Seminar
2	Dr. Laxminarayan Das	149/31.12.14	25000	Placement
	TOTAL		225000	
	2015-16			
1	Dr. Munmoon Mohanty,HOD,RBS	258/30.5.15	30000	Admission
	TOTAL		30000	
	TOTAL		1041513	
ADVANCE OUTSTANDING TRANSFERRED FROM BBA CASH BOOK AT PAGE - DTD.31.3.18 TO GENERAL FUND CASH BOOK PAGE 255 DTD.9.3.19.				
	2014-15			
1	Taraprasad Sarangi,Programme Officer,JMC	37/31.10.2014	10000	Dept.Exam
	TOTAL		10000	

	2016-17		0	
	2017-18		0	
	TOTAL		10000	
	GRAND TOTAL		1051513	
	GRAND TOTAL(General cash book+MBA cash book+BBA cash book)		RS.268,42,592.00	(25791079+1051513)

(B)EXAMINATION CASHBOOK

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE OUT STANDING.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
1	2	3	4	5	6
	2010-11		0.00		
	2011-12		0.00		
	2012-13				
	TOTAL		0.00		
	2013-14				
	TOTAL		0.00		
	2014-15				
	TOTAL		0.00		
	2015-16				
1	Dr.Sanjib Pattnaik,Co.Ordinator,BBA	30.11.15	30,000.00	UG ODD SEM-15	
	TOTAL		30,000.00		
	2016-17				
1	Dr.Sanjib Pattnaik,MBA	5.4.16	15,000.00	PHD Exam 2016	
2	Dr.Sanjeeb Pattnaik,BBA/HHA	25.4.16	60,000.00	PG/UG End Sem	
	TOTAL		75,000.00		
	2017-18				
	TOTAL		0.00		
	2018-19				
	TOTAL		0.00		
	GRAND TOTAL		1,05,000.00		

(C)UGC CASHBOOK(ADVANCE OUTSTANDING)

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE OUTSTANDING.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
1	2	3	4	5	6
	2010-11				
1	Dr.Diptiranjana Sahu, HOD, Sociology	30/22.6.10	1,00,000.00	National Socio.Conf.	
2	Nandighosh Trading Centre	1/3.4.10	7,00,000.00	Supply of A.C	
3	XIMB, BBSR	58/3.9.10	15,00,000.00	Computerisation	
	TOTAL		23,00,000.00		
	2011-12				
1	Dr.Sanjay Ku.Satpathy, HOD Com	28/20.5.11	1,00,000.00	Net coaching	
2	Dr.Lekhashree Samant Singhar	29/20.5.11	3,00,000.00	Net coaching	
3	Dr.Niranjan Barik, VF	32/29.6.11	2,00,000.00	Net coaching	
4	Dr.Sanjay Ku.Satpathy, HOD Com	33/29.6.11	1,00,000.00	Net coaching	
5	Dr.Sanjay Ku.Satpathy, HOD Com	34/29.6.11	7,00,000.00	Net coaching	
6	Dr.D.Sahoo	255/24.11.11	80,000.00	Net coaching	
7	Dr.L.K.Mishra, Hist	283/6.1.12	20,000.00	Net coaching	
	TOTAL		15,00,000.00		
	2012-13				
1	Dr.P.Padhi	190/30.11.12	25,000.00	Net coaching	
2	Dr.Priyabrata Majhi	137/17.10.12	32,000.00	Coaching Scheme	
3	Dr.N.Barik, Pol.Sc	120/28.2.12	30,000.00	Publication of Journal	
4	Dr.Priyabrata Majhi	197/30.11.12	1,50,000.00	Net coaching	
5	Dr.R.C.Majhi, Phil	189/31.11.12	25,000.00	Net coaching	
	TOTAL		2,62,000.00		
	2013-14		0.00		
	2014-15		0.00		

	2015-16				
1	Prof.N.N.Das,Chem	115/20.5.15	42,00,000.00	DST/1 ST Exp	
2	Dr.U.R.Mishra,B Bedamata,L/Eng	125/20.7.15	33,000.00	Connection of Internet System in Hostel	
3	R.C.Majhi,HOD,Ph hil	144/30.9.15	30,000.00	Journal	
	TOTAL		42,63,000.00		
	2016-17				
1	Dr.Asima Sahu,L/Odia	9/28.4.16	36,000.00		
2	Dr.Rita Paikray,Phy	69/28.3.17	2,60,000.00	Career Counciling	16.7.20
	TOTAL		2,96,000.00		
	2017-18		0.00		
	2018-19				
1	Prof.P.K.Mohapat ra,Zool	38/17.2.19	50,000.00	National Seminar	14.5.20
2	Dr.Dhananjay So ren,Asst.Prof,Zoo l	39/17.2.19	56,707.00	Over Head	
3	Dr.Somanath Kh aosh,HOD,Geol	40/17.2.19	50,000.00	National Work shop	14.5.20
4	Dr.P.P.Das,HOD, Phil	41/17.2.19	35,000.00	31 st Annual Conference	
5	Prof.Asima Sahu,HOD,Pol Sc.	42/17.2.19	30,000.00	Spl.Lect.Seminar	
6	Dr.D.Mohapatra, R/HOD Eco	43/17.2.19	1,25,000.00	National Seminar	
7	Dr.Raja kumar Naik,HOD,Odia	44/17.2.19	50,000.00	One day National Seminar	14.5.20
8	Dr.Samita Mohap atra,HOD,Psy	45/17.2.19	60,000.00	Work shop for one week.	14.5.20
9	Prof.L.K.Mishra,H OD,Hist	46/17.2.19	1,00,000.00	National Seminar	14.5.20
10	Dr.Pravat Ku. Sar angi,HOD,Statisti cs	47/15.3.19	65,000.00	National Seminar	14.5.20
11	Prof.Asima Sahu,HOD,Pol Sc.	49/15.3.19	60,000.00	Organisation of work shop	
12	Dr.N.Abhinandan ,L/Pol.Sc	49A/15.3.19	1,00,000.00	UG Spl Lect	
13	Dr.N.Abhinandan	53/31.3.19	30,000.00	UG Spl Lect	

	,L/Pol.Sc				
	TOTAL		8,11,707.00		
	2019-20				
1	Dr.Netaji Abhinandan,OIC UGC	55/16.7.19	40,000.00	Spl.Lecturer , RAV-150	
			40,000.00		
	GRAND TOTAL		94,72,707.00		

(D)NSS CASHBOOK (ADVANCE OUTSTANDING)

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE OUTSTANDING.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT	REMARKS
1	2	3	4	5	6	
	2010-11		0			
	2011-12					
1	Preetirekha Das Pattanaik, R/Geog	11-Dec	11,065.00	Conduct of NSS Camp		NSS Normal
	TOTAL		11,065.00			
	2012-13					
1	Dr.Lipishree Das,Eco	25.3.13	11,250.00	Conduct of Spl. Camp.		
2	Preetirekha Das Pattanaik, R/Geog	25.3.13	20,000.00	Conduct of Spl. Camp.		NSS Special
3	Dr.Lipishree Das,Eco	13.10.12	5,975.00	Conduct of Regular Camp.		
4	Dr.K.S.K.Varadwaj,Chem	13.10.12	7,360.00	Conduct of Regular Camp.		
5	Dr.Purnendu Parhi	13.10.12	4,500.00	Conduct of Regular Camp.		
6	Dr.Khagendra Sethi	8.1.13	2,000.00	Conduct of Regular Camp.		
7	Dr.Dhananjay Soren	8.1.13	2,000.00	Conduct of Regular Camp.		

8	Dr.Dilip Rout	8.1.13	2,000.00	Conduct of Regular Camp.		
9	Dr.Sabita Nayak	8.1.13	2,000.00	Conduct of Regular Camp.		
10	Dr.Bikash Mishra	16.2.13	2,500.00	Conduct of Regular Camp.		
11	Preetirekha Das Pattanaik, R/Geog	16.2.13	65,460.00	Conduct of Regular Camp.		NSS Normal
	TOTAL		1,25,045.00			
	2013-14					
1	Anusuya Martha	13.4.13	8,000.00	Remuneration for 3/13		
2	Anusuya Martha	24.7.13	16,000.00	Remuneration for 5/13,6/13		
	TOTAL		24,000.00			
	2014-15					
1	Preetirekha Das Pattanaik, R/Geog	489204/18.8.14	10,000.00	Conduct of Regular Camp.		NSS Normal
2	Preetirekha Das Pattanaik, R/Geog	489205/13.2.15	1,250.00	Conduct of Regular Camp.		NSS Normal
3	Preetirekha Das Pattanaik, R/Geog	618700/13.3.15	18,750.00	Conduct of Regular Camp.		NSS Normal
4	Preetirekha Das Pattanaik, R/Geog	618699/11.11.14	11,000.00	Conduct of Regular Camp.		NSS Normal
	TOTAL		41,000.00			
	2015-16					
1	Sudarsan Mishra, Prog.Co.Ordinator	5.5.15	10,102.00	Conduct of Regular Camp.		
	TOTAL		10,102.00			
	2016-17					
1	Dr.Sanjib Ku.Dey, Comm	31.10.16	4,425.00	Conduct camp.		NSS Normal
2	Dr.Sanjib Ku.Dey, Comm	31.10.16	4,425.00	Conduct camp.		NSS Normal
3	Dr.Sibabrata Das	31.10.16	4,425.00	Conduct camp.		NSS Normal
4	Dr.Sibabrata Das	31.10.16	4,425.00	Conduct camp.		NSS Normal

5	Dr.Alekha Ku.Sutar	31.10.16	4,425.00	Conduct camp.	NSS Normal
6	Dr.Santosh ku.Malua,Hist	31.10.16	4,425.00	Conduct camp.	NSS Normal
7	Dr.Sudhansu Sekhar Biswal,Phy	31.10.16	4,425.00	Conduct camp.	NSS Normal
8	Dr.Srikanta Jena,Zool	31.10.16	4,425.00	Conduct camp.	NSS Normal
9	Dr.Lipishree Das,Eco	31.10.16	4,425.00	Conduct camp.	NSS Normal
10	Dr.Lipishree Das,Eco	31.10.16	4,425.00	Conduct camp.	NSS Normal
11	Dr.Ashok Ku.Dansena	31.10.16	12,700.00	Conduct camp.	NSS Normal
12	Tapan	31.10.16	15,000.00	Conduct camp.	NSS Normal
	TOTAL		71,950.00		
	2017-18				
1	Dr.Bhagabat Behera,Comm	489229/20.6.17	11,250.00	Conduct camp.	NSS Special
2	Dr.Lipishree Das,Eco	489230/22.6.17	11,250.00	Conduct camp.	NSS Special
3	Prof.Subrat Acharya,Hist	605324/27.7.17	4,000.00	Conduct camp.	NSS Normal
4	Prof.Subrat Acharya,Hist	605325/30.9.17	10,000.00	Conduct camp.	NSS Normal
5	Dr.Khirood Ku. Sahoo,Bot	605328/18.12.17	4,425.00	Conduct camp.	NSS Normal
6	Dr.Sanjib Ku. Dey,Comm	605326/30.1.18	4,425.00	Conduct camp.	NSS Normal
7	Dr.Bhagabat Behera,Comm	605340/30.1.18	4,425.00	Conduct camp.	NSS Normal
8	Dr.Gurudev Meher,Eng	605331/30.1.18	4,425.00	Conduct camp.	NSS Normal
9	Dr.Ashok Dansana,Edn	605330/30.1.18	4,425.00	Conduct camp.	NSS Normal
10	Dr.Lipishree Das,Eco	605329/26.2.18	4,425.00	Conduct camp.	NSS Normal
	TOTAL		63,050.00		
	2018-19		0.00		
	Dr.Yayati Naya k,commerce	605342/16.5.18	4,425.00	Conduct camp.	NSS Normal
	TOTAL		4,425.00		
	2019-20				
	Dr. Binodini M	489235/27.9.1	11,250.00	Special camp	NSS Special

	ajhi,Geograph y	9				
	Dr. Raja Kumar Nayak,Odia	489238/30.9.1 9	11,250.00	Special camp		NSS Special
	Dr.Jajneswar Sethy,Pol.Sc	489239/1.10.1 9	11,250.00	Special camp		NSS Special
	Dr.Bhagabat Behera,Comm	489231/4.10.1 9	11,250.00	Special camp		NSS Special
	Dr. Nirupama Tete,Economic s	489234/3.12.1 9	11,250.00	Special camp		NSS Special
	Tapas Ranjan Swain, Nss asst	605346/5.9.19	14,550.00	Advisory committee Meeting		NSS Normal
	Dr. Binodini M ajhi,Geograph y	680313/27.9.1 9	4,425.00	Regular camp		NSS Normal
	Dr. Raja Kumar Nayak,Odia	680307/30.9.1 9	4,425.00	Regular camp		NSS Normal
	Dr.Bikali Charana Das,Edn	680311/1.10.1 9	4,425.00	Regular camp		NSS Normal
	Dr.Jajneswar Sethy,Pol.Sc	680309/1.10.1 9	4,425.00	Regular camp		NSS Normal
	Dr.Bhagabat Behera,Comm	680304/4.10.1 9	4,425.00	Regular camp		NSS Normal
	Dr. James Kin do,Sociology	680302/5.10.1 9	4,425.00	Regular camp		NSS Normal
	Dr. Santosh Kumar Mallua,History	680301/5.10.1 9	4,425.00	Regular camp		NSS Normal
	Dr.Ashok Dansana,Edn	680310/9.10.1 9	4,425.00	Regular camp		NSS Normal
	Dr.Yayati Naya k,commerce	680305/21.10. 19	4,425.00	Regular camp		NSS Normal
	Dr.Dhananjay Soren,Zoology	680316/20.11. 19	4,425.00	Regular camp		NSS Normal
	Dr. Nirupama Tete,Economic s	680319/3.12.1 9	4,425.00	Regular camp		NSS Normal
	TOTAL		1,19,475.00			
	GRAND TOTAL		4,70,112.00			

(E)INVESTMENT CASHBOOK

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE OUT STANDING.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
1	2	3	4	5	6
	2010-11		0.00		
	2011-12		0.00		
	2012-13		0.00		
	2013-14		0.00		
	2014-15		0.00		
	2015-16		0.00		
	2016-17		0.00		
	2017-18				
1	Dr.Sudarshan Mishra,HOD,Edn	1/6.4.17	125.00		
	TOTAL		125.00		
	2018-19				
2	Dr.Rita Paikray, DSW	3/15.1.19	2,181.00	B.Senapati Prize	
	TOTAL		2,181.00		
	2019-20		0.00		
	TOTAL		0.00		
	GRAND TOTAL		2,306.00		

(F)SELF FINANCE CASHBOOK

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE OUT STANDING.	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
1	2	3	4	5	6
	MBA				
	2010-11				
1	Manaswee Ku. Samal	149/28.7.10	3.00	Imprest	
	TOTAL		3.00		
	2011-12				
1	Manaswee Ku. Samal	165/30.11.11	61.00	Student Activity.	
	TOTAL		61.00		
	2012-13		0.00		
	2013-14		0.00		
	2014-15		0.00		

	2015-16		0.00		
	2016-17		0.00		
	2017-18		0.00		
	2018-19		0.00		
	GRAND TOTAL		64.00		
	BBA				
	2010-11		0.00		
	2011-12		0.00		
	2012-13		0.00		
	2013-14		0.00		
	2014-15		0.00		
	2015-16		0.00		
	2016-17		0.00		
	2017-18		0.00		
	2018-19		0.00		
	GRAND TOTAL		0.00		
	M.SC Computer Sc.				
	2010-11		0.00		
	2011-12		0.00		
	2012-13				
1	Kesab Sarangi, Course Co.Ordinator	172/30.3.13	15000.00		
	TOTAL		15000.00		
	2013-14		0.00		
	2014-15		0.00		
	2015-16		0.00		
	2016-17		0.00		
	2017-18		0.00		
	2018-19		0.00		
	TOTAL		15000		
	GRAND TOTAL		15064.00		

(G)WORLD BANK CASHBOOK

SI. No.	Name and designation of the advance holder.	Vr. No./dt.	Advance paid.	Purpose of advance.	Remarks.

1	2	3	4	5	6
1	Dr. Asima Sahu	12.9.19	60000.00	Workshop on Structure, Agency & Power: Dalit Mobilisation	
2	Dr. Urmeeshree Bedamatta.	16.9.19	60000.00	Workshop on Literary Editing & translation of Sarala Mahabharata	
	TOTAL		120,000.00		

PARA 8.6

Non- adjustment of Long outstanding advance (Memo no. 97/8.2.21)

On checking of General cash book, Examination, UGC & NSS cash book as well as referring the previous audit reports, it is noticed that huge amounts of un-adjusted advance are pending against different staff of the University for years together. It is also ascertained that many of them are not submitting their vouchers and not refunding the residual amount, rather illegally retaining with them. Out of these employees, some are retired from service and some are left the University. In this way, they are availing the undue benefit at the cost of University fund which leads the university account to clumsiness. Hence steps be taken to adjust the advance in regular basis and in due time as per financial rules.

It is further suggested that in cases where the employees are retired, necessary steps may be taken at the earliest by intimating those defaulting employees to submit the voucher with a specific date line and at the same time may be asked to refund the balance amount to University account.

Objection statement issued in this regard did not return back. So the same needs to produce before audit at the time of exit conference for verification.

PARA 8.7

Clarification regarding non- refund of advance amount after adjustment (Memo no.98/8.2.20)

On checking the payment voucher of General cashbook (advance adjustment voucher) it was noticed that the following persons have retained the residual advance after adjustment /submission of bills against the advance received from the University. This advance should have been refunded after the expenditure are made. Therefore necessary steps may be taken to refund the residual amount and fact may be reported to audit. The detail list is furnished below.

sl.no.	vr.no./date	advance paid	adjustment vr.no./date	amount adjusted	balance	advance holder	particular
1	1932/23.12.13	70000	219/17.6.19	63625	6375	Prof. Luna Samanta, Zoology	Sem-5
2	334/9.7.18	17000	218/17.6.19	16240	760	Dr. Sudarsan Mishra, HOD Edn.	Seminar

3	620/31.8.18	40000	88/2.5.19	37567	2433	Prof.R.N.Mis hra, Physics	Dept.Dev.
4	1064/29.1.1 9	30000	24/5.4.19	29905	95	Kesab Rout, Chargeman, Power house	Electrical Goods
5	1191/7.3.19	150000	1318/7.3.20	148629	1371	Dr. Kishore Kumar Das, Commerce	Dept.Dev. DBA
6	180/31.5.19	30000	394/6.8.19	29478	522	Dr. Dharmabrata Mohapatra,	Admission 19-20
8	358/1.8.19	20000	476/28.8.19	9735	10265	Mr. Raja Rao ,OS	Workshop/S eminar
9	443/14.8.19	50000	762/4.10.19	44575	5425	Dr.D.Mohap atra, Eco	Admission 19-20
	TOTAL	407000		379754	27246		

PARA 8.8

Illegal retention of university money (Memo no.105/9.2.20)

On checking of the paid vouchers/ records through MRs , audit came across the cases of refund of huge amount of cash by staffs. On further checking and entering in to the retrospective transactions it was ascertained that following persons had been given advance to the extent of amount as mentioned each since long .The statement below narrates the fact clearly.

SL.NO	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO/DATE OF PAYMENT	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO/DATE OF ADJUSTMENT
	2	3	4	5	6
	2013-14				
1	Mr. Kesab Chandra Rout, Chargeman ,Caretaker,PH	1643/22.11.13	4,849.00	purchase of Electrical goods	Refunded vide MR No-94663/28.8.19
2	Dr.Kishore Ku. Das,Comm	2724/13.3.14	9,025.00	PG,MPHILL,PHD	Refunded vide MR No-94657/7.8.19
	TOTAL		13,874.00		
	2014-15				
1	Dr. Anita Das,R/Socio	1232/13.9.14	10,000.00	BOS Meeting	Refunded vide MR No-94649/12.4.19
2	Dr.Ashok	2482/29.1.15	5,526.00	OLD Sem	Refunded vide

	Dansana,Edn				MR No-94648/9.4.19
	TOTAL		15,526.00		
	2015-16				
1	Dr.Mamata Swain,Eco	294/29.4.15	5,200.00	UG Exam	Refunded vide MR No-94666/25.10.19
2	Dr.Kishore Ku. Das,R/Comm	528/19.5.15	30,000.00	PG Exam	Refunded vide MR No-94658/8.8.19
3	Prof.Sangeeta Rath,R/Psy	1713/14.11.15	28,800.00	Lab Dev	417/8.8.19 Refunded(158.00) vide MR No-94661/13.8.19
	TOTAL		64,000.00		
	2016-17				
1	Prof.Sangeeta Rath,R/Psy	733/26.11.16	190.00	Dept.Dev	Refunded vide MR No-94652/5.7.19
2	Prof.Sangeeta Rath,R/Psy	733/26.11.16	296.00	Lab.Dev	Refunded vide MR No-94652/5.7.19
3	Dr.Madhusmita Pati,Eng	1147/25.3.17	30,000.00	Dept. Dev	999/9.12.19 Refunded(3778.00) vide MR No-94669/16.1.20
	TOTAL		30,486.00		
	2017-18				
1	Dipti Ranjan Behera,Tech.Asst.	177/5.5.17	300.00	Dev.	Refunded vide MR No 94653/23.7.20
2	Dr.Anjuman Ara,HOD,Hindi	254/22.5.17	45,000.00	PG.Entr.	1193/27.1.20 & Refunded(17504.00) vide MR No 94674 Dt.27.1.20
3	Dr.Anjuman Ara,HOD,Hindi	8/1.4.17	40,000.00	LD/DD/CF	Refunded vide MR No.94673 Dt.27.1.20
4	Prof.Sangeeta Rath,Psy	248/22.5.17	2,910.00	PG Entran	Refunded vide MR No.94664 dt.4.9.19
5	Sri Susanta Ku. Mishra,Co-Ord,IMBA	842/30.11.17	5,200.00	Dept.Dev	Refunded vide MR No. 94656 Dt.7.8.19
6	TOTAL		93,410.00		
	2018-19				

1	Dr. K.K.Das,Co-ordinator	323/7.7.18	1,00,000.00	UG Admission 18-19	Refunded(33527.00) vide MR No-94660/9.8.19
2	Prof.Rita Paikray,DSW	433/30.7.18	5,556.00	Orientation Programme.	Refunded vide MR No. 94667 Dt.21.11.19
3	Prof. S.Rath,CCD	636/6.9.18	20,000.00	Interview,GF	340/25.7.1919 & Refunded(2716.00) vide MR No-94655/26.7.19
4	Prof. S.Rath,CCD	866/10.11.18	1,55,000.00	Comm.day	251/26.6.1919 & Refunded(46045.00) vide MR No-94662/26.8.19
5	Smt.Sujata Das,Lib	947/7.12.18	57.00	Dept.Dev	Refunded vide MR No. 94671 Dt.20.1.20
6	Prof.Sangeeta Rath,CCD	1020/15.1.19	30,000.00	Interview GF/VF	475/28.8.191919 & Refunded(13721.00) vide MR No-94665/3.10.19
7	Mr.Biswaranjan Singh,Placement	1109/8.2.19	25,000.00	Placement	396/6.8.19 Refunded(1279.00) vide MR No. 94659 Dt.9.8.19
8	Dwitikrushna Behera,Math	1132/15.2.19	1,20,000.00	Conduct of Workshop	Refunded vide MR No. 94651 Dt.4.6.19
	TOTAL		4,55,613.00		
	2019-20				
4	Prof. Rita Paikray,Physics	495/29.8.19	50,000.00	Ganesh Puja	1146/18.1.20 & Refunded vide MR No. 94672/Dt.22.1.20
	TOTAL		50,000.00		
	GRAND TOTAL		7,22,909.00		

Through audit objection statement audit raised query & sought for clarification that why such amounts are being paid as advance without necessity and what administrative action taken against the persons who had illegally retained the University money for months together. Objection memo issued in this regards did not returned back from the concerned section who deals the advance matter (Cash section). But reply received from some of the person concerned. Hence the required clarification or information may be supplied to audit at the time of Exit Conference.

PARA 8.9

Advance outstanding for more than one year (Memo no. 92,93,94,95/dt.5.2.21)
The details of advances paid during 2018-19 but not adjusted till 31-03-2020 (Surchargeable advance) :-

As per instruction contained in Letter No.2221/F., dtd. 08-03-2002 of the Principal Secretary to Government in Finance Department, Odisha, Bhubaneswar, advance remain un adjusted for more than one year without any valid reason is treated as unsecured advance and loss to the auditee organization and may be surchargeable from the person(s) responsible. Further, as per Circular No.15179/DLFA, dtd. 28-09-2013 of the Director Local Fund Audit, Odisha,

Bhubaneswar, the advance sanctioning authority and the advance holders are equally responsible for outstanding advances for more than one year (surchargeable).

The Table below shows the outstanding advance pending for adjustment for more than one year i.e. as on 31.03.20 .

Hence, in total a sum of Rs.**35,07,676.00** only University account of outstanding advances relating to the year 2018-19 is suggested for recovery from the advance holders and advance sanctioning authority equally.

SL.no.	Name of the Cash book.	Advance outstanding for more than one year as on 31.03.19	Adjusted during the year 2019-20	Outstanding advance for more than one year i,e as on 31.03.20
1	General cash book	5151697.00	2462334	2689363
2	Examination cash book	100000	100000	0.00
3	UGC cash book	811707	0.00	811707.00
4	NSS cash book	4425.00	0.00	4425.00
5	YRC cash book	0.00	0.00	0.00
6	Investment cash book	25000.00	22819.00	2181.00
7	Self Finance cash book	0.00	0.00	0.00
	TOTAL	60,92,829.00	25,85,153.00	35,07,676.00

Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr, Debilal Mishra	Lecturer	Dept. of JMC Ravenshaw University Cuttack	2250
2	J.K.Swain	Co-ordinator,JMC	Ravenshaw University Cuttack	395468
3	Dr. Manorama Patri	H.O.D, Zoology Dept.	Dept. of Zoology Ravenshaw University Cuttack	45000

4	Sri Keshab Rout	CM,PH	CM,PH Ravenshaw University Cuttack	142
5	Dr. Khirod Ku Sahoo	Lecturer	Ravenshaw University Cuttack	104993
6	Dr.Sudarsan Mishra	HOD,Education	Dept. of Education Ravenshaw University Cuttack	380
7	Prof. S.P.Das	Chief Warden	Chief Warden Ravenshaw University Cuttack	5000
8	Prof. R. N. Mishra	HOD, Physics	Dept. of Physics Ravenshaw University Cuttack	1217
9	Prof. R. N. Mishra	HOD, Physics	Dept. of Physics Ravenshaw University Cuttack	5000
10	Dr.K.K.Das	HOD,Business Administration	Dept. of Business Administration Ravenshaw University Cuttack	235000
11	Sri Anjan Kumar Khuntia	Sports Officer	Sports Officer Ravenshaw University Cuttack	169500
12	Sri Anjan Kumar Khuntia	Sports Officer	Sports Officer Ravenshaw University Cuttack	90000
13	Sri Anjan Kumar Khuntia	Sports Officer	Sports Officer Ravenshaw University Cuttack	127500
14	Sri Keshab Rout	CM,PH	CM,PH Ravenshaw University Cuttack	48
15	Dr.raja Kumar Naik	HOD, Odia	Dept. of Odia Ravenshaw University Cuttack	7500
16	MR. RAJENDRA RAO	OFFICE SUPERITENDENT	EX. CASHIER CUM SUPERITENDENT, RAVENSHAW UNIVERSITY CUTTACK	10000
17	Sri Anjan Kumar Khuntia	Sports Officer	Sports Officer Ravenshaw University Cuttack	100000
18	Dr.K.K.Das	HOD,Business Administration	Dept. of Business Administration Ravenshaw University Cuttack	686
19	Dr.Jaya Prakash Das,	HOD, Chemistry	Dept. of Chemistry Ravenshaw University Cuttack	37500
20	Dr. Shamita Mohapatra.	HOD PSYCHOLOGY DEPT	Dept. of Psychology Ravenshaw University Cuttack	7500
21	Prof P.K. Mohapatra	HOD , Zoology	Dept. of Zoology Ravenshaw University Cuttack	25000

22	Dr.Dhananjay Soren	Asst. Prof, Zoology	Dept. of Zoology Ravenshaw University Cuttack	28354
23	Prof.Asima Sahu	HOD, Political science	Dept. of Political science Ravenshaw University Cuttack	15000
24	Dr.Somanath Khaosh	HOD,Geology	Dept. of Geology Ravenshaw University Cuttack	25000
25	Dr. P.P. Das	HOD, Philosophy	Dept. of Philosophy Ravenshaw University Cuttack	17500
26	Dr.D.Mohapatra	HOD, Economics	Dept. of Economics Ravenshaw University Cuttack	62500
27	Dr.raja Kumar Naik	HOD, Odia	Dept. of Odia Ravenshaw University Cuttack	25000
28	Dr. Shamita Mohapatra.	HOD PSYCHOLOGY DEPT	Dept. of Psychology Ravenshaw University Cuttack	30000
29	Dr.L.K.Mishra	HOD, History	Dept. of History Ravenshaw University Cuttack	50000
30	Dr.Pravat Kumar Sarangi	HOD, Statistics	Dept. of Statistics Ravenshaw University Cuttack	32500
31	Prof.Asima Sahu	HOD, Political science	Dept. of Political science Ravenshaw University Cuttack	30000
32	Dr.Netaji Abhinandan	Lecturer,Pol.Sc	Dept. of Political Science Ravenshaw University Cuttack	50000
33	Dr.Netaji Abhinandan	Lecturer,Pol.Sc	Dept. of Political Science Ravenshaw University Cuttack	15000
34	Dr. Yayati Nayak	HOD, Commerce	Dept. of Commerce Ravenshaw University Cuttack	2213
35	Dr. Rita Paikray	DSW	DSW Ravenshaw University Cuttack	1091
36	Prof. Issan Kumar Patra	V.C	EX VC Ravenshaw University Cuttack	1753834

PARA: 9 GRANTS

Ravenshaw University - 2019-2020

Sno	Grants Outstandin g as on (DD MM YYYY)	Grants Outstandin g (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
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1	01-04-2019	379246606.00	322830000.00	702076606.00	423609679.00	31-03-2020	278466927.00	
	GRAND TOTAL	379246606.00	322830000.00	702076606.00	423609679.00		278466927.00	

Comments :						
DETAILS OF GRANT POSITION :-						
Sl.No.	Head of Account	OB as on 01.04.19	Grant received during 2019-20	TOTAL	Grants spent during 2019-20	CB as on 31.03 2020
1	2	3	4	5	6	7
1	ID Grant	54,38,551.00	0.00	54,38,551.00	0.00	54,38,551.00
2	ID Grant for completion of convention centre.	1,02,00,000.00	0.00	1,02,00,000.00	0.00	1,02,00,000.00
3	ID Grant for 2 nd Academic Building at CDA,Cuttack	11,77,34,445.00	0.00	11,77,34,445.00	10,07,62,840.00	1,69,71,605.00
4	ID Grant for 2 nd Academic Block & Project.	74,030.00	0.00	74,030.00	0.00	74,030.00
5	ID Grant for renewal energy.	0.00	0.00	0.00	0.00	0.00
6	Block Grant Salary.					
i	Salary Grant	0.00	23,76,00,000.00	23,76,00,000.00	21,60,32,335.00	2,15,67,665.00
ii	Non-Salary Grant	0.00	2,50,00,000.00	2,50,00,000.00	2,26,48,587.00	23,51,413.00
	Total	0.00	26,26,00,000.00	26,26,00,000.00	23,86,80,922.00	2,39,19,078.00
7	Motor Vehicle.	10,00,000.00	0.00	10,00,000.00	0.00	10,00,000.00
8	12 th FCA	2,16,35,435.00	0.00	2,16,35,435.00	0.00	2,16,35,435.00
9	Infrastructure Improvement.	2,01,60,215.00	0.00	2,01,60,215.00	0.00	2,01,60,215.00
10	Repair & Renovation of Building.	6,53,173.00	0.00	6,53,173.00	0.00	6,53,173.00
11	Repair and Renovation of	32,25,000.00	0.00	32,25,000.00	0.00	32,25,000.00

	Heritage Building.					
12	Renovation of Building work.	3,34,138.00	0.00	3,34,138.00	0.00	3,34,138.00
13	Power & Supply.	1,00,00,000.00	0.00	1,00,00,000.00	0.00	1,00,00,000.00
14	Transfer to PL.A/C.	15,75,948.00	0.00	15,75,948.00	0.00	15,75,948.00
15	Other Grant.	7,94,587.00	0.00	7,94,587.00	0.00	7,94,587.00
16	Maintenance of Social Justice Empowerment(ID Grant)	2,30,84,500.00	0.00	2,30,84,500.00	0.00	2,30,84,500.00
17	Maint. Of tours & bachelor of Degree course.	10,00,000.00	0.00	10,00,000.00	0.00	10,00,000.00
18	UGC merged scheme.	82,78,613.00	0.00	82,78,613.00	0.00	82,78,613.00
19	RTGS	25,30,000.00	0.00	25,30,000.00	0.00	25,30,000.00
20	General Development Assistance scheme Grants.	4,87,59,805.00	0.00	4,87,59,805.00	0.00	4,87,59,805.00
21	OCA	4,92,000.00	2,30,000.00	7,22,000.00	0.00	7,22,000.00
22	Grant from DWO towards SC/ST Girls Hostel.	-59,73,700.00	0.00	-59,73,700.00	0.00	-59,73,700.00
23	Rastriya Uchhatar Sikhya Abhiyan.	2,80,56,820.00	2,00,00,000.00	4,80,56,820.00	23,13,917.00	4,57,50,903.00
24	Sports Infrastructure	1,68,30,000.00	0.00	1,68,30,000.00	0.00	1,68,30,000.00
25	GC Research Grant.	61,41,100.00	0.00	61,41,100.00	0.00	61,41,100.00
26	NACTI	2,29,200.00	0.00	2,29,200.00	0.00	2,29,200.00
27	ID Grant for Drainage System.	0.00	0.00	0.00	0.00	0.00
28	Civil Service	26,00,000.00	0.00	26,00,000.00	0.00	26,00,000.00
29	Mahila Vikash Samabaya Nigam.	2,45,500.00	0.00	2,45,500.00	0.00	2,45,500.00
30	AYUSH	4,00,000.00	0.00	4,00,000.00	0.00	4,00,000.00

31	Project	35,47,946.00	0.00	35,47,946.00	0.00	35,47,946.00
32	NALCO	34,300.00	0.00	34,300.00	0.00	34,300.00
33	Bikash Ravenshaw	75,000.00	0.00	75,000.00	0.00	75,000.00
34	Other Grant(Global IT Mumbai,IMFS)	40,000.00	0.00	40,000.00	0.00	40,000.00
35	ID Grant for construction of Research Scholar Hostel.	5,00,00,000.00	0.00	5,00,00,000.00	5,00,00,000.00	0.00
36	International conference	0.00	0.00	0.00	0.00	0.00
37	Odisha Mineral	50,000.00	0.00	50,000.00	0.00	50,000.00
38	Ministry of Youth affairs & Sports (Khelo India)	0.00	4,00,00,000.00	4,00,00,000.00	3,18,52,000.00	81,48,000.00
	TOTAL	37,92,46,606.00	32,28,30,000.00	70,20,76,606.00	42,36,09,679.00	27,84,66,927.00

DETAILS OF GRANT RECEIVED DURING THE YEAR 2019-20

Sl.no.	Grant received during 2018-19.	Amount	Letter no./date.
1	2	3	4
	Salary Grant	5,94,00,000.00	9209/22.4.19
		5,94,00,000.00	17559/28.8.19
		5,94,00,000.00	25601/19.11.19
		5,94,00,000.00	4948/3.2.20
	TOTAL		
2	Non Salary Grant	62,50,000.00	9203/27.4.19
		62,50,000.00	17553/28.8.19
		62,50,000.00	25590/19.11.19
		62,50,000.00	4942/3.2.20
	TOTAL		
3	RUSA Grant	2,00,00,000.00	10655/HE/SCH/2.3.20
5	Ministry of Youth affairs & Sports (Khelo India)	3,31,48,000.00	100-29/2015USIS/Dt.1.7.19
		68,52,000.00	100-29/2015USIS/Dt.29.3.19
	TOTAL		

	OCA Grant	2,30,000.00
	GRAND TOTAL	32,28,30,000.00

YEAR WISE BREAK UP OF GRANTS SPENT DURING THE YEAR 2019-20

SL. NO	YEAR	AMOUNT OF GRANT SPENT
1	2	3
1	Prior to 2016-17	1,07,62,840.00
2	2016-17	23,13,917.00
3	2017-18	9,00,00,000.00
4	2018-19	5,00,00,000.00
5	2019-20	27,05,32,922.00
	TOTAL	42,36,09,679.00

YEAR WISE BREAK UP OF GRANTS UN-SPENT DURING THE YEAR 2019-20

SL. NO	YEAR	AMOUNT OF GRANT UN- SPENT
1	2	3
1	Prior to 2016-17	17,17,41,695.00
2	2016-17	21,90,193.00
3	2017-18	2,21,87,961.00
4	2018-19	3,00,50,000.00
5	2019-20	5,22,97,078.00
	TOTAL	27,84,66,927.00

Negative balance of grants as on 31-03-20 (Memo no. 124/17.03.21) :-

From the grant position it is revealed that there is negative un utilized /balance grants to a tune of (-) Rs. 5973700.00 in respect of grant received from DWO towards SC/ST Girls Hostel. The negative balance is showing since last years. The local authority has not regularise the matter by complying the cause of such negativity.Objection statement issued in this regard did not return back. So the compliance may be reported to audit at the time of exit conference.

Poor utilization of grants/Low spending of Grants (Memo no. 124/17.03.21) :-

As per Rule 171 of the Odisha General Financial Rules(OGFR) (Volume I) and instructions contained in the sanction order, scheme funds were to be utilized in the year of receipt. Un-utilized fund, if any may either be refunded to the Government or utilized in subsequent year with prior approval of the Government. Unless it is otherwise ordered by Government, the grant shall be spent upon the object within a reasonable time, if, no time-limit has been fixed by the sanctioning authority (Rule 171(2) of OGFR). The expression "reasonable time" should ordinarily be interpreted to mean one year from the date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. Immediately on the expiry of the period of one year from the date of sanction. Any unspent balance out of the grant should be duly surrendered to Government.(Rule 171(3) of OGFR). The grantee institutions should maintain a register in form No. O.G.F.R.30-A of the permanent and semi-permanent assets acquired wholly or substantially out of Government grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority and a copy thereof furnished to the sanctioning authority annually(Rule page 171(5)(i) of O.G.F.R.). However old grants are still there in the University

for utilization. Timely expenditure of grants is one of the vital factors in achieving better progress in implementation of the fund. Further, interest money of the concerned schemes are part of grant, either it should be returned to the Funding Agency or utilized as Grant as prescribed in the concerned scheme guideline. Delay in receipt of grants, lack of supervision by the higher administrative authorities, lack of monitoring by the officials attribute to the poor utilization and low spending of grants. Year-wise break up of unspent grant could not be available to audit for verification. Due to non maintenance of Grant in Aid Register and also the year wise break up of unspent grant could not be worked out by audit. However basing on the grant position of last year and position relating to the year 2019-20 the year wise break up unspent grant 2018-19 and 2019-2020 are furnished above. The local authority is suggested to maintain the Grant in Aid Register and produce the break up of un utilized grants at the end of the financial year to audit for verification.

PARA: 10 UTILISATION CERTIFICATE

Ravenshaw University - 2019-2020

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2019	428776175.67	423609679.00	852385854.67	226854128.00	31-03-2020	625531726.67	
	GRAND TOTAL	428776175.67	423609679.00	852385854.67	226854128.00		625531726.67	

Comments :

DETAILS OF UC OF RAVENSHAW UNIVERSITY SUBMITTED DURING THE YEAR 2019-20

Sl.no.	Grant	Amount	UC sent vide Lr No/dt.	Year of Grant	Authority to whom sent
A	BLOCK GRANT				
1	Salary Grant	5,94,00,000.00	2324/16.7.19	19-20	Addl.secy, DHE
2	Non salary	62,50,000.00	2324/16.7.19	19-20	Addl.secy, DHE
3	Salary Grant	5,94,00,000.00	3872/21.10.19	19-20	Addl.secy, DHE
4	Non salary	62,50,000.00	3872/21.10.19	19-20	Addl.secy, DHE
5	Salary Grant	5,94,00,000.00	329/18.1.20	19-20	Addl.secy, DHE
6	Non salary	62,50,000.00	329/18.1.20	19-20	Addl.secy, DHE
7	Salary Grant	2,00,00,000.00	1377/6.4.19	18-19	Addl.secy, DHE
	Total	21,69,50,000.00			Addl.secy, DHE
B	RUSSA GRANT				
1		99,04,128.00	1826/29.5.19	17-18	
	Total	99,04,128.00			
	GRAND TOTAL	22,68,54,128.00			

YEAR WISE BREAK UP OF OUTSTANDING (PENDING) UC AS ON 31.3.2020

SL.NO	YEAR	AMOUNT
1	Prior to 2016-17	31,14,35,124.00
2	2016-17	7,80,02,281.67
3	2017-18	71,91,462.00
4	2018-19	22,43,180.00
5	2019-20	22,66,59,679.00
	TOTAL	62,55,31,726.67

As per Rule 173 of OGFR, Volume-I, Utilization Certificate (UC) is to be submitted to the proper quarter by 1st June of the succeeding year of expenditure. Further, as per para 5(1) of the O.M. No.21241/F, dtd. 17-07-2014 of Finance Department (deemed to be a part of OGFR), submission of U.C. to the sanctioning authority is required in respect of those grant-in-aid or grant sanctioned for specific purpose wherein the sanction order specially stipulates submission of such utilization certificates. Since grants on different development schemes received by the University, the University is required to submit U.C. against the grants received. The position of pending utilization position of University is alarming and needs early settlements. U.C.s in respect of major state and center sponsored flagship schemes have not been submitted to the proper quarters. As a result of such lapses, U.C.s to the tune of Rs. **62,55,31,726.67** are pending for submission at the end of the year, which should be submitted early. Delay in submission of U.C. is the indication of slow down of progress of scheme expenditure and can jeopardize the prospect of future grant. However, the Authority is once again suggested to clear up the pending position on a task basis and compliance reported to audit at the time of Exit conference.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Less Cash in hand shown in cash book :(osp-169-170)

Less cash in hand shown as on 31.3.20 by showing outstanding advance against employees and not entering the receipt in receipt side of cash book: (OMP-169-170)

While checking the cash book of **Lalitgiri Hostel** w.r.t. DCR , Bank pass book and salary register ,it is observed that the the cash in hand shown in cash book is less than the actual cash in hand by adjusting the same by not taking the receipt of Rs.45.00 into the receipt side and by showing Rs.2700.00 as outstanding advance against the hostel workers. The details given below.

Details :

Cash in hand as per audit as on 31.3.20	:Rs.2884.00 (2700.00 +45.00+139.00)
Cash in hand shown in cash book as on 31.3.20	:Rs.139.00
Less cash in hand shown	:Rs.2745.00 (2700 + 45)

a.Less credit of student collection to bank account :(Rs.45.00)

Actual collection on 30.9.19 as per DCR is	:Rs.22598.00
Amount taken to cash book and deposited in bank on 30.9.19 is	:Rs.22553.00
Less taken to cash book and less credited in bank a/c hand but not reflected in cash book)	:Rs.45.00 (kept as cash in

b.Excess cash withdrawn than the actual expenditure shown in cash book but adjusted by showing advance outstanding of employees in the cash book without and acknowledgement :(Rs.2700.00)

Vide chq.no.075923/2.8.19, Rs.53850.00 has been withdrawn for the salary of July'19 and food allowance of hostel staff for summer vacation, the details of which given below.

Salary of July	:Rs.39400.00
Food allowance	:Rs.11750.00
Total expenditure as shown in cash book	:Rs.51150.00
Cash withdrawn	:Rs.53850.00
Excess withdrawn	:Rs.2700.00

But the excess cash withdrawn is shown as advance to the following employees in the closing balance of the cash book as on 31.8.19, instead of cash in hand.

1.Sri.G.Nayak, Hostel worker - Rs.900.00

2.Sri.C.Nayak,Hostel worker - Rs.900.00

3.Sri.B.Nayak,hostel worker - Rs.900.00

But while checking the salary register ,it is found that there is no such advance given to the above said persons. And the same has not been adjusted from any of the persons till close of financial year 2019-20. Hence it is the cash in hand of Rs.2700.00 which has been adjusted by showing false advance outstanding of hostel workers in the cash book.

Hence the excess cash in hand of Rs.2745.00 needs to be recovered from the accountant Durga Prasad dakua, failing which the following persons will be held responsible.

a.Dr.Santosh Kumar Malwa - Rs.1372.5

b.Sri. Durga Prasad dakua - Rs.1372.5

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Santosh Kumar Malwa	Warden, Lalitgiri Hostel	Professor, Ravenshaw University	1373
2	Sri Durgaprasad Dakua	Accountant, Lalitgiri Hostel	Assistant, Examination section.	1372

11.2 - Less cash in hand shown in cash book:(omp-38)

While checking the cash book of **Bhargabi hostel** w.r.t. the Cheque issue register, paid vouchers and other related registers, it is observed that an amount of Rs.2287.00 has been less shown in cash book as on 30.7.19, details of which given below.

1. Cash in hand as on 1.4.19	:	33834.27
2. Cash withdrawn (Chq.no.080368/24.4.19)	:	34608.00
3. Total cash in hand	:	68442.27
4. Cash in hand as on 30.4.19	:	7878.27
5. Cash expenditure shown as on 31.7.19	:	
Vide page no.70 of cash book	:	5512.00
1. Cash in hand as on 31.7.19	:	2366.27
2. Cash in hand shown in cash book as on 31.7.19	:	79.27
3. Less shown	:	2287.00

The less cash in hand has been adjusted by showing excess expenditure in the cash book pg.no.54(b)against vr.no.24/7.5.19 for Staff salary. As per pay accutance the net salary vide vr.24 is Rs.92133.00 where as in the cash book Rs.94420.00 has been mentioned as Net salary against the same voucher.Hence the less cash in hand needs to be recovered .

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kedar Nayak	Hostel Accountant	C.O-Registrar Ravenshwa University,Cuttack	2287

11.3 - MISAPPROPRIATION OF CASH BY WITHDRAWAL OF EXCESS AMOUNT FROM BANK THROUGH CHEQUE (EXAMINATION CASHBOOK)(o.s.p –no. 37)

During scrutiny of the Examination Cashbook w.r.t bank statement of SBI bearing a/c no177170 , it is seen that a self cheque bearing ch no.571453/13.2.20 amounting to Rs. 5000.00 has been withdrawn from bank against Sri Krushna Chandra . As per cheque issue register the cheque has been issued to self means issued to the cashier. But in cashbook no such expenditure or receipt through cheque amount has been found out (credited or debited) during the year 2019-20. So through objection statement audit needs clarification regarding the amount debited from bank & non entry in cashbook and why such amount will not be recovered from the person responsible . In response to audit objection statement, the local authority recovered the excess amount from Mr. Prashanta Kumar Sahu, Examination section vide MR no.93993/10.12.20. Hence the para is dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No Comments.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Less collection/Non collection of energy charges : (Memo No108./LFA /Dated 19.02.2021)(omp:185-188)

On checking of Electricity consumer Register it is seen that a sum of Rs.1043343.00 is still outstanding on staff as on 31.3.20. Dues fixed by the Ravenshaw University is very nominal and most of the consumers consuming the electricity but not paying the nominal dues regularly. There was no revision of electricity duty during 2019 -20 despite its huge revenue burden on university exchequer in view of rising unit charges by the distribution companies. The attention of authorities is drawn on the matter and it is suggested that there should be a periodical revision of electricity duty proportionate to the consumption ratio of employees consuming from the energy pool of the university. Further the old outstanding electric dues as per the following list needs recovery from the consumers as given below

Sl. No.	Register page no.	Name of the staffs.	Amount due as on 31.3.20
1	2	3	4
1	75/Old register	Pabitra ranjan Das,Registrar office.	4420
2	62 New Reg	Arun kumar Tripathy	300
3	68 New Reg	Sports Gallery(I)	19857

4	69 New	Sports Gallery(II)	28308
5	70 New Reg	Post Office	3805
6	71 New Reg	SBI including ATM	445052
7	72New Reg	Axis bank ATM	23681
8	85 New Reg	Er. PWD	18000
9	86 New Reg	Bharat Chandra Behera,PWD	2000
10	96 New Reg	Pratima Naik,PHD	39380
11	97 New Reg	Shyam Sunder Barik, PHD	5500
12	105 New Reg	Japani Dei, Hostel staff	4755
13	106 New Reg	Khetrabasi Dalai, Hostel staff	600
14	99 New Reg	Susanta K Umar Singh,Hostel Staff	480
15	101 New Reg	Kumar Behera,Hostel Staff	7680
16	103 New Reg	Shyam Sethy, Hostel Staff	600
17	104 New Reg	Jana Dei, Hostel Staff	600
18	107 New Reg	Rabi Naik, Hostel Staff	8800
19	88 New Reg	Kumar Swain,PHD	5000
20	89 New Reg	Renubala Sahu,PHD	2760
21	92 NewReg	P.K.Behera,J.E.,PHD	1346
22	94 New Reg	Sudarsan Barik,PHD	6000
23	114 New Reg	Baban Barik, Hostel Staff	6280
24	115 New Reg	Pradeep ku. Barik, Hostel Staff	6120
25	117 New Reg	Benudhar Dash, Hostel Staff	5880
26	118 New Reg	Saria Devi, Hostel Staff	3270
27	119 New Reg	Rajani Dei, Hostel Staff	680
28	120 New Reg	Prafulla Barik, Hostel Staff	5940
29	122 New Reg	Nihar Ranjan Das, Hostel Staff	5260
30	123 New Reg	Kapilendra Diggal, Hostel Staff	600
31	124 New Reg	Pitambar Nayak, Hostel Staff	4600
32	121 New Reg	Raghunath Basantaja, Hostel staff	720
33	125 New Reg	Ajay ku.Dash, Hostel Staff	1080
34	126 NewReg	Pankaj Diggal, Hostel Staff	2920
35	127 New Reg	Chhabi Das, Hostel Staff	2230
36	128 New Reg	Raj kishore Sethy, Chhabi Das, Hostel Staff	2334

37	129 New Reg	Amulya Barik, Chhabi Das, Hostel Staff	11010
38	130 New Reg	Jharendra Barik, Chhabi Das, Hostel Staff	7710
39	131 New Reg	Krushna Barik, Chhabi Das, Hostel Staff	11350
40	132 New Reg	Papu Mallik, Chhabi Das, Hostel Staff	10800
41	176 Old Reg	Dhirendranath Khuntia, Chhabi Das, Hostel Staff	2520
42	133 New Reg	Kalpataru Das, Chhabi Das, Hostel Staff	9600
43	134 New Reg	Abhaya Chandra Das, Chhabi Das, Hostel Staff	640
44	135 New Reg	RamachandraSahoo, Chhabi Das, Hostel Staff	1036
45	136 New Reg	Khrista Das Pradhan, Chhabi Das, Hostel Staff	3360
46	137 New Reg	Dhruba Charan Barik, Chhabi Das, Hostel Staff	9500
47	138 New Reg	Pradeep Ku. Das, Chhabi Das, Hostel Staff	1780
48	139 New Reg	Hemanta Ku. Sarangi, Chhabi Das, Hostel Staff	600
49	140 New Reg	Dhanurdhara Das, Chhabi Das, Hostel Staff	3540
50	141 New Reg	Fakir Sahoo, Chhabi Das, Hostel Staff	7540
51	143 New Reg	Banamali Barik, Chhabi Das, Hostel Staff	1480
52	144 New Reg	Sunaram Soren, Chhabi Das, Hostel Staff	1420
53	146 New Reg	Radharani Barik, Chhabi Das, Hostel Staff	720
54	193 Old Reg	Niranjan Jena,Contractor,Lane-3	4419
55	148 New Reg	Subasini Panda	1574
56	151 New Reg	Tapan Naik(ECO)	400
57	120 Newd Reg	Prafulla Kumar Barik,New PG Hostel	5940
58	153 New Reg	Sudarsan Barik,East Hostel	3400
59	203 Old Reg	Sanjib Ku.Das (PHD)	36500
60	168 New Reg	Executive Er.PHD Div.I	125369
61	169 New Reg	Amarnath Dash,Contractor	26919

	TOTAL	965965
<p>On issue of objection memo in this regard ,the local authority replied that regarding less collection / less collection steps are being taken to streamline the collection of arrear dues and current dues from the electricity consumers. Hence till recovery of the less collected or non collected amount ,the amount of Rs.965965.00 is kept under objection.</p>		

13.2 - Less amount credited in the bank than the actual deposit by the student :(Memo No.114/24.2.21)(omp:208-209)

Less amount credited in the bank than the actual deposit by the student: (Memo No.114/24.2.21)(omp:208-209)

While checking the DCR w.r.t bank pass book it is seen that a sum of Rs.**278912.89** as detailed below has been less credited in the bank than the actual deposit by the students on account of online admission for the academic session 2019-20.

Details of deposits as per DCR are given below:

Less credit of collected amount in the Bank (Axis A/c no.1601)			
Date	Amt. Collected as per DCR /cash book	Amt. credited in Bank	Less credited
25.9.19	1295240	1289299.78	5940.22
26.9.19	2402084	2392411.13	9672.87
29.9.19	3199840	3188216.58	11623.42
30.9.19	26993064	26876256.97	116807.03
1.10.19	20785752	20704459.28	81292.72
3.10.19	4042524	4037180.05	5343.95
4.10.19	2412300	2403235.01	9064.99
5.10.19	3469640	3451713.01	17926.99
6.10.19	403980	403133.46	846.54
9.10.19	68290	67887.09	402.91
10.10.19	1090970	1090567.38	402.62
13.10.19	376250	374216.67	2033.33
14.10.19	242580	242147.3	432.7
16.10.19	509780	506025.8	3754.2
17.10.19	589734	586708	3026
18.10.19	688570	687430.12	1139.88
19.10.19	486374	484242.03	2131.97
21.10.19	988510	987219.54	1290.46
22.10.19	214120	213938.16	181.84
23.10.19	483070	482888.16	181.84
24.10.19	220080	219129.55	950.45
27.10.19	175910	174881.93	1028.07

29.10.19	67490	67303.44	186.56
30.10.19	84180	83963.94	216.06
1.11.19	36670	36453.65	216.35
2.11.19	114910	114232.03	677.97
4.11.19	103100	102726.88	373.12
5.11.19	231340	229975.08	1364.92
6.11.19	188150	187747.09	402.91
TOTAL	71964502	71685589.11	278912.89

In spite of issue of objection memo the Local authority remained silent till the closure of audit. Hence till the discrepancy is reconciled, the differential amount of Rs278912.89 or say Rs.278913.00 is kept under objection.

13.3 - Non credit of Bank Drafts in the Bank :(Memo No.114/24.2.21)(omp-210)

While checking the Bank statement w.r.t cashbook and DCR it is seen that the deposit position against a sum of Rs.52057.00 could not traced out in the pass book of concerned bank during the financial year 2019-20.

The details of draft amounts as per cash book and DCR are furnished below

BD No.	Date	Amount	Bank A/c
113320	6.9.19	1000	SBI-1616
78279	4.9.19	37200	SBI-1616
	10.1.20	13857	SBI-1616
	TOTAL	52057	

In response to audit objection statement issued , no compliance is furnished by the local authority citing the reasons of non-credit of draft amounts in the bank pass book. Hence Rs.52057.00 is kept under objection till the production of relevant document(s)/information regarding reasons of non-deposit of draft amounts in next audit

13.4 - Loss due to non investment of Endowment Fund : (Memo No.14/21.9.20))(omp-17)

Non investment of Endowment Fund :

On checking of the Investment Cash book w.r.t. Bank pass book of SBI A/c no.10508850979 , it is observed that Rs.500000.00 has been received vide chq. no.902342/dtd.8.11.19 from Dr. Bharati Behera towards Late Priyatamma Deo Endowment. But till date the amount is not invested but kept in the saving account. As a result of this the soul purpose of the Endowment Fund is not fulfilled. Again the Local body is incurring financial loss in the form of less interest received against the above said amount not being invested/fixed. Hence necessary steps need to be taken by the Local Body to invest the above said endowment fund as early as possible.

In response to audit objection statement issued , no compliance is furnished by the local authority citing the reasons of non investment of the endowment fund of Rs.500000.00 as mentioned above. Hence the total amount is kept under objection till receipt of compliance from the local body.

13.5 - Clarification wanting regarding collection of Admission fees from students of CIVIL SERVICE

COACHING CENTER without issue of M.R (o.s.p no-51):-

During the year 2019-20 A sum of Rs. 91000.00 has been received from students towards coaching fees for civil service. Regarding the collection No M.R books or Bank challan & D.C.R has been produced to audit for verification. From verification it is came to our knowledge that the admission fees neither collected through M.R nor through Bank challans. The amount (direct cash) collected from the students through cash & deposited in bank by the office bearer. Collection of fees or etc. without money receipt or Bank challan may lead misappropriation of cash.

In response to objection statement the local authority replied that the University did not provide any money receipt to the Civil Service Coaching Center. The students deposited the admission fee through bank challan.

The reply of the local authority is not convincing. So the local authority is suggested to received the admission fee as per Govt. guide lines.

13.6 - Less House Rent deducted from the staffs of Ravenshaw University (,Memo.No. 130 /31.3.20, OMP-240

Verification of the acquaintance roll of the staff of Ravenshaw University for the financial year 2019-20 ,it is seen that for similar type of Quarters , rent at different rate has been collected without adhering to a common policy or principle. In absence of a definite policy regarding fixation of license fees of allotted quarters the provisions laid down by the Govt. of Odisha in the matter of allotment and realization of license fees applies mutatis and mutandis for allotment and recovery of quarters dues from occupants . It is seen that faculties of Ravenshaw University have paid less amount of rent than the actual dues .As a result of which Rs.16512.00 was collected less during 2019-20.Details of short collection are given below. Hence Rs.16512.00 needs to be recovered from the occupants of the following quarters.

Sl.no.	Qr.type	Eligibility	To whom allotted.	Rent collected per month in Rs.	Rent recoverable as collected from other occupants per month in Rs.	Less collection per month in Rs.	Less collected in the year in Rs.
1	SO-12(A)	Professor	Tapas Ranjan Swain, Librarian	103	414	311	3732
2	SO-12(B)	-DO-	Asis Sahoo, Faculty in Odia Dept.	294	414	120	1440
3	SES-2	Reader	Naveen kumar Sahoo, Attendant	103	418	315	3780
4	SES-3	Reader	Hemant Kumar Khuntia, Security	103	418	315	3780
5	SES-4	Reader	Sura Mohanty, Attendant	103	418	315	3780
						TOTAL	16512

In response to audit objection statement issued , no compliance is furnished by the local authority. The local authority is therefore suggested to recover the less realization of license fees Rs 16512.00 from the staff

concerned and compliance reported.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sura Mohanty	Attendant	Attendant,Ravenshaw University,Cuttack.	3780
2	Naveen Kumar Sahoo	Attendant	Ravenshaw University, Cuttack.	3780
3	Hemant Kumar Khuntia	Security Guard	Security Guard, Ravenshaw University,Cuttack.	3780
4	Ashis Sahoo	Faculty, Deptt. of Odia	Deptt. of Odia,Ravenshaw University	1440
5	Tapas Ranjan Swain	Librarian	Librarian,Kanika Library,Ravenshaw University	3732

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Irregular payment made to DLR /NMR by violating the labour act (memo no. 68/15.1.20)

On checking of payment vouchers of General cash book it is seen that, the payment has been made to DLR/ NMR staffs for entire 7 days per week without allowing a weekly day rest which violates the labour Act "Letter no.8536-II-1(AR 2/12/ESI dtd.06.10.2012) that daily minimum rates of wages shall be inclusive of wages payable for the weekly day of rest".

On further scrutiny it is seen that wages to NMR/DLR has been paid even on holidays i.e Sundays, Holidays on various occasions including Dussharrah puja holidays and Educational holidays like Summer break and Winter break etc. No reasons were attributed for engagement of DLRs on holidays including Sundays in justifying payments for those days to DLR's employed in different sections and departments nor any documented evidence was made available to audit in this regard. This accomplishment has been carried out by the authorities round the year causing a sizable expenditure in the Revenue budget of the University and cast a significant downturn impact on the students academic improvement programmes.

Details of payment are given below.

SL NO	CASHBOOK PAGE. NO	VOUCHER NO	DATE	AMOUNT	PERIOD	PARTICULARS
1	3	14	03.4.19	7,07,446.80	Mar-19	N.SUTAR & Others
2	33	94	08.05.19	6,73,782.00	Apr-19	N.SUTAR & Others
3	55	187	03.06.19	7,13,170.00	May-19	N.SUTAR & Others
4	81	290	06.07.19	6,93,994.60	Jun-19	N.SUTAR & Others

5	102	363	02.08.19	7,14,035.10	Jul-19	N.SUTAR & Others
6	111	434	13.08.19	22,475.60	3/19,6/19,7/19	PRAMOD MUKHI.
7	125	517	04.09.19	6,95,556.90	Aug-19	N.SUTAR & Others
8	132	655	12.09.19	29,327.40	Aug-19	R.BEHERA & Others
9	147	707	01.10.19	7,03,075.00	Sep-19	N.SUTAR & Others
10	175	864	06.11.19	6,98,808.50	Oct-19	N.SUTAR & Others
11	200	978	04.12.19	7,03,240.20	Nov-19	N.SUTAR & Others
12	217	1076	04.01.20	7,03,485.90	Dec-19	N.SUTAR & Others
13	221	1106	10.01.20	7,085.00	Dec-19	PRAMOD MUKHI.
TOTAL				70,65,483.00		

Daily Wages From March 2019 to December 2019 paid to different persons and excess payment thereon

Wages Statement of Daily Wages employees for the month March-2019 to December 2019									
SL NO	NAME	PAY SCALE	PERIOD	PER DAY (RS)	TOTAL AMOUNT PAID	Amount for 262days due for payment annual excluding weekly day of rest of 44 days	AMOUNT EXCESS PAID	Dept.	REMARKS
1	NIRAKAR SUTAR	HIGH SKILLED	3/19 to 12/19	284.3	86,995.80	74,486.60	12,509.20	Cash Sec	
2	NARAYAN KATHUA	HIGH SKILLED	3/19 to 12/19	284.3	86,995.80	74,486.60	12,509.20	Dev Sec	
3	BIDYUT PRAVAM OHANTY	HIGH SKILLED	3/19 to 12/19	284.3	86,995.80	74,486.60	12,509.20	Library	
4	PRASANTA KUMAR KHUNTIA	HIGH SKILLED	3/19 to 12/19	284.3	86,995.80	74,486.60	12,509.20	Library	
5	ITISHREE PATTA	HIGH SKILLED	3/19 to 12/19	284.3	84,437.10	72,212.20	12,224.90	Biotech	

	NAYAK								
6	NIRANJAN TRIPATHY	HIGH SKILLED	3/19 to 12/19	284.3	85,005.70	72,780.80	12,224.90	Biotech	
7	DURGA PRASAD	HIGH SKILLED	3/19 to 12/19	284.3	86,995.80	74,486.60	12,509.20	IST-ETC	
8	RAJENDRA NARAYAN SAHOO	HIGH SKILLED	3/19 to 12/19	284.3	86,995.80	74,486.60	12,509.20	Commerce	
9	GIRIDHARI DASH	SKILLED	7/19 to 12/19	370	68,080.00	58,460.00	9,620.00	VC Office	
10	DEEPAK KUMAR NAYAK	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	Pol. Sc.	
11	B. LAXMI NARAYAN	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	Lawn	
12	B. KALABATI	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	Lawn	
13	ABHIMANYU SAHU	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	Sociology	
14	LOKANATH MALLICK	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	Psy Dept	
15	BHARAT BEHERA	SKILLED	3/19 to 12/19	264.3	76,118.40	65,282.10	10,836.30	ITM	
16	PRASANNA KUMAR PANDA	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	VC Resi.	
17	BALARAM PRADHAN	SKILLED	3/19 to 12/19	264.3	75,325.50	64,489.20	10,836.30	Issue Sec.	
18	SARAT CHANDRA OJHA	SKILLED	3/19 to 12/19	264.3	77,704.20	66,603.60	11,100.60	Issue Sec.	
19	BANIBHUSAN NAYAK	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	Exam Sec.	
20	PRAFULLA KUMAR SENAPATI	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	IST-ETC	
21	PITAMBER NAIK	SKILLED	3/19 to 12/19	264.3	80,611.50	68,982.30	11,629.20	Botany	
22	SAI	SKILLED	3/19 to	264.3	80,875.80	69,246.60	11,629.20	Estt.	

	SUDHA PUHAN		12/19					Section	
23	RAJALAXMI BEHERA	SKILLED	3/19 to 12/19	264.3	70,039.50	59,996.10	10,043.40	Guest House	23 days in Aug-19
24	SANDHAYA RANI BEHERA	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	Library	
25	PRATIMA MISHRA	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	DSW Sec	
26	RAJKISHORE SETHI	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	IST-ETC	
27	SUJATA SINGH	SKILLED	3/19 to 12/19	264.3	79,818.60	68,189.40	11,629.20	Business Management	
28	DEEPAK KUMAR DASH	SKILLED	3/19 to 12/19	264.3	75,969.50	64,340.30	11,629.20	Business Management	
29	MADHUSMITA NAYAK	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	ITM	
30	RENUBALA SENPATI	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	ITM	
31	ROSAN SAMAL	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	IST-ETC	
32	RAKESH KUMAR DASH	SKILLED	3/19 to 12/19	264.3	80,875.80	69,246.60	11,629.20	Commerce	
33	HEMANTA KUMAR ROUT	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Lawn	
34	DWIJABAR BARIK	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Lawn	
35	PRAVAKAR DAS	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Lawn	
36	SARAT KUMAR BARIK	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Lawn	
37	AJAY BHOLA	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Chief Warden	
38	BADAL NAIK	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	VC Resi.	
39	JHUNU DEI	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	VC Resi.	
40	SURESH	SEMI	3/19 to	244.3	74,755.80	64,006.60	10,749.20	VC Resi.	

	KUMAR ROUT	SKILLED	12/19						
41	LAXMIDH AR SAMAL	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Athletic Club	
42	JAYARA M SWAIN	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Athletic Club	
43	PRAKAS H MAHAR	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Geograph y	
44	SANJUK TA BEHERA	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Philosoph y	
45	ANANTA NAYAK	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	English Dept	
46	RADHA K RUSHNA BEHERA	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	English Dept	
47	ASHOK KUMAR BHOI	SEMI SKILLED	3/19 to 12/19	244.3	74,511.50	63,762.30	10,749.20	Biochemi stry	
48	SIBA PRASAD MOHARA NA	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Exam Sec.	
49	SIBA NAIK	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Chemistry	
50	TAPAN KUMAR NAYAK	SEMI SKILLED	3/19 to 12/19	244.3	66,938.20	57,410.50	9,527.70	Chemistry	not paid in Dec-19
51	DEEPAK NAIK	SEMI SKILLED	3/19 to 12/19	244.3	67,426.80	57,899.10	9,527.70	Academic BI-1	23 days in Nov-19
52	PRAMOD MUKHI	SEMI SKILLED	3/19 to 12/19	244.3	74,002.90	63,273.70	10,729.20	Zoology	
53	DHARME NDRA BARIK	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Library	
54	DIPTI RANJAN SAHOO	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Economic s	
55	SOMANA TH BEHERA	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Library	
56	MANOJ NAYAK	SEMI SKILLED	3/19 to 9/19	244.3	50,570.10	43,241.10	7,329.00	Library	209 working days
57	BUTU NAYAK	SEMI SKILLED	3/19 to 12/19	244.3	74,511.50	63,762.30	10,749.20	Library	

58	RANJAN KUMAR SAHOO	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Botany	
59	NARAYAN CHANDRA ARAKH	SEMI SKILLED	3/19 to 12/19	244.3	74,511.50	63,762.30	10,749.20	Biotech	
60	ARUN KUMAR TRIPATHY	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Physics	
61	SAROJ KUMAR DASH	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	MCA & Comp. Sc.	
62	RAJESH KUMAR SAHOO	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Education	
63	BIJAY KUMAR BEHERA	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	MSc Comp Sc	
64	BADAL NAYAK (GEOLOGY)	SEMI SKILLED	3/19 to 12/19	244.3	74,755.80	64,006.60	10,749.20	Geology	
65	AJAY NAIK	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	VC Office	
66	PABITRA RANJAN DAS	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Seven Pillar & Guest House	
67	CHANDAN NAYAK	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Geography	
68	SUSANTA KUMAR ROUTRAY	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Odia	
69	RINARANJAN BEHERA	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Legal Cell	
70	RAMACHANDRA SAHOO	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Lawn	
71	KAHNU CHARAN NAIK	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Seven Pillar & Guest House	
72	SANATAN DAS	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Registrar Off	
73	BARUN	UN-	3/19 to	224.3	66,841.40	57,196.50	9,644.90	Botany	

	KUMAR SAHOO	SKILLED	12/19						
74	HEMANT A KUMAR BARIK	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Lawn	
75	PANKAJ DIGAL	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Lawn	
76	PRASAN T KUMAR NAYAK	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Math	
77	PRAVAT KUMAR KHUNTIA	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Sports Complex	
78	DILIP KUMAR NAYAK	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	History	
79	ANANTA KUMAR DAS	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Registrar Office	
80	PRASANTA KUMAR SAHOO	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Botany	
81	GANESH SWAIN	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Dev Sec	
82	SUMAN NAIK	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	VC Office	
83	NIRANJAN DAS	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Commerce	
84	ANIL KUMAR MALLICK	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Lawn	
85	PRAKASH KUMAR JENA	UN-SKILLED	3/19 to 12/19	224.3	68,187.20	58,318.00	9,869.20	Business Management	
86	SOMNATH NAIK	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Sports Complex	
87	MUNASETHI	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Cash Sec	
88	GANESH ROUT	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	VC Resi.	
89	CHANDAN NAYAK (BOT)	UN-SKILLED	3/19 to 12/19	224.3	68,187.20	58,318.00	9,869.20	Botany	
90	AKSHAY A KUMAR	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Business Management	

	BEHERA								
91	PRATAP KUMAR SUTAR	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	JMC	
92	PRAKASH THAPA	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	ITM	
93	PRASANTH THAPA	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	ITM	
94	BIBEKANANDA DASH	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Centre for Language & Digital Studies	
95	BISHNU CHARAN PRADHAN	UN-SKILLED	3/19 to 12/19	224.3	68,635.80	58,766.60	9,869.20	Scholarship Sec. & DSW office	
		TOTAL		23,494.20	70,65,483.30	60,48,774.80	10,16,708.50		

Due to non allowing one day rest, there is violation of labour act which is a serious attempt of the university authority. Further the above employees are paid for 1 day per week in excess which a loss to the university. Considering the non engagement for 52 Sundays in the whole year @1 day /week the total engagement day comes to 262days (306-44). As such allowing wages for 306days at the rate admissible to each category of labourers , the differential amount as calculated above is considered as excess payment and a direct loss to the University to that extent.

Memo was issued to clarify the matter,But till close of audit the local authority remain silence without responding to the memo.

Local authority is also remained silent regarding payment of wages during Dussharrah puja holidays and Educational holidays like Summer break and Winter break. File regarding the payment of daily wages also not produced to audit for verification. In this context it is to be mentioned that no wage hour have been recorded nor the roster point has been maintained for employment of DLRs during holidays and other off days.

As it's a clear cut violation of Govt. Guidelines in this regard. Hence, the LA is impressed upon to adhere to the principle in this regard. As such the amount is treated as inadmissible expenditure and the same is kept under objection.

14.2 - Inadmissible expenditure towards less mileage of hired vehicle: (Memo No.109/LFA /Dated 19.02.2021)(omp-189)

As per file no. ACT-152/2011-12 vide order no.1280/29.3.19 of Ravenshaw University placed at page 142, Swift Dzire ,AC Diesel version car of Maa Jhankadabasini Travels ,Netaji Nagar ,Madhupatna,Cuttack is engaged temporarily as hiring vehicle for the use of V.C. on daily basis w.e.f. 01.2.2019 with hiring charge of Rs.20000/month and mileage of 10 km/lir of diesel.Accordingly vehicle no. OD-05AF-3637(Swift Dzire,A/C,Diesel) is engaged for use by V.C for his transportation. But as per Office Memorandum No.27037/F/08.10.2015, para-2 for revision of hiring charge and mileage of private vehicle for use of offices under the State Govt.,the mileage for

Swift Dzire (Diesel) is fixed at 17 km/ltr.

Hence on scrutiny of the log book of the said vehicle, it reveals that the vehicle shows an underrated mileage i.e 10 km/litre in place of 17km/litre. Taking this aspects into consideration, audit worked out the financial implication causing excess payment to the University as here under and issued memo seeking clarification about the matter. The vehicle is discontinued on July'19 after purchase of own vehicle of the University on June'2019.

Details:

Sl.No.	Month	Vr.no./date	Distance covered in Km	Fuel consumed @ 10 km/ltr	Fuel to be consumed @ 17 km/ltr	Price(Rs.) of Diesel /ltr	Payment made @10km/ltr	Payment to be made @17 km/ltr	Excess payment made
1	Feb'19	50/15.4.19	1533	153.30	90.17	72	11038	6,492	4545
2	March'19	50/15.4.19	1322	132.20	77.76	72	9518	5,599	3919
3	April'19	142/23.5.19	2368	236.80	139.29	71.8	17002	10,001	7001
4	May'19	239/25.6.19	1533	153.30	90.18	71.74	10998	6,469	4528
5	June'19	346/26.7.19	1862	186.20	109.53	71.42	13298	7,823	5476
								TOTAL	25470

No compliance is received from the local authority against the issued memo. As the loss is due to underrated mileage ,which is allowed at the time of engaging the vehicle on hiring basis as per the approval of the higher authorities of the university, and the payment is made through proper channel after proper scrutiny of the internal auditor, the total excess expenditure of Rs.25470.00 needs to be recovered from the following persons .

- 1.Controllers of Finance :Sri Suvendu subarneswar Roy..
- 2.Registrar :Sri.Ashok Kumar Dash
- 3.Internal Auditor :Smt.Sanjibani Sudha Sarangi

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt.Sanjibani Sudha Sarangi	Internal auditor	Ravenshaw University,Cuttack.	8490
2	Sri Suvendu Subarneswar Roy	COF	Ex.COF,Ravenshaw University,Cuttack.	8490
3	Sri Ashok Kumar Dash	Registrar	Ex.Reristrar, Ravenshaw University, Cuttack	8490

14.3 - Inadmissible expenditure towards less mileage of own vehicle:
Inadmissible expenditure towards less mileage of own vehicle: (MEMO.NO.109/19.2.21)(omp-190)

As per Govt.of Odisha Finance Department Office Memorandum No.30464/F /6.9.2019 (Para-2,column-5), the minimum average mileage is fixed at 12 km/ltr for Honda City Petrol version Car.

But on scrutiny of the Log book of Honda City (Petrol) car no.OD-05-3443, engaged for VC of the University, it reveals that the vehicle shows an underrated mileage i.e 10 km/litre in place of 12km/litre. Taking this aspects into consideration, audit worked out the financial loss to the University as here under and issued memo seeking clarification about the matter.

Sl.No.	Fuel bill vr.no/date	Month	Distance covered in Km	Fuel consume d @ 10 km/ltr	Fuel to be consume d @ 12 km/ltr	Price(Rs.) of Petrol /ltr	Total cost of fuel @10km/ltr	Total cost of fuel @12 km/ltr	Excess ex penditure made
1	771/5.10. 19	June'19	463	46.30	38.58	69.35	3211	2,676	535
2	771/5.10. 19	July'19	2161	216.10	180.08	71.55	15462	12885	2577
3	780/5.10. 19	Aug'19	1904	190.40	158.67	71.41	13596	11,330	2266
4	823/30.10 .19	Sept'19	1632	163.20	136.00	71.83	11723	9,769	1954
5	1024/21.1 2.19	Oct'19	1287	128.70	107.25	72.89	9381	7,817	1563
6	1024/21.1 2.19	Nov'19	1520	152.00	126.67	73.04	11102	9,252	1850
7	1184/29.1 .20	Dec'19	1368	136.80	114.00	73.98	10120	8,434	1687
8	1296/04.3 .20	Jan'19	2080	208.00	173.33	74.31	15456	12,880	2576
								TOTAL	15008

No compliance is received from the local authority against the issued memo. Hence the total excess expenditure of Rs.25470.00 needs to be recovered from the following persons .

- 1.Controllers of Finance :Sri Suvendu subarneswar Roy..
- 2.Registrar :Sri.Ashok Kumar Dash
- 3.Internal Auditor :Smt.Sanjibani Sudha Sarangi

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Suvendu Subarneswar Roy	COF	Ex.COF,Ravenshaw University,Cuttack.	5003
2	Sri Ashok Kumar Dash	Registrar	Ex.Reristrar, Ravenshaw	5003

			University, Cuttack	
3	Smt.Sanjibani Sudha Sarangi	Internal auditor	Ravenshaw University,Cuttack.	5002

14.4 - Excess purchase of Petrol than the tank capacity:(Memo No.109/19.2.21)(omp-190)

On scrutiny of the Log book of VC's newly purchased vehicle no. OD-05-3443 (Honda City,Petrol), it is observed that on the first day of the running of the car, 43.25 ltr petrol is purchased and filled in the car fuel tank on dtd.26.6.19. But as the capacity of the fuel tank is 40 ltr, it may be clarified to audit ,how 43.25 ltr of petrol is filled in the tank.

As no reply is obtained from the local authority ,the cost of excess petrol shown to be filled than the tank capacity i.e. 3.25 ltr (43.25 - 40) needs to be recovered from the personal assistance of VC .

cost of petrol per litre in june'19 = 70.00

cost of 3.25 ltr of petro = 70 x 3.25 = 227.5

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manoranjan Sethi	PA to VC	Ravenshaw University, Cuttack.	227

14.5 - Use of University vehicle for private purpose :(Memo No.109/19.2.21, omp-191)

On checking of the Log book of vehicle no.OD-05-3443, it is observed that on dtd.4.7.2019, the VC, Ranvenshaw has travelled to Puri and Konark for private purpose. The fuel consumed for this journey is 22.7 ltr. As the journey is made on private ground the cost of fuel consumed (22.7 x 69.53=1578.00) needs to be recovered from the VC, Ravenshaw .

No reply is received from the local body against the issued memo till the closure of audit. Hence the cost of the fuel consumed needs to be recovered from the VC, Ravenshaw University.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	PROF. ISSAN KUMAR PATRA	V.C	EX.V.C RAVENSHAW UNIVE RSITY,CUTTACK	1578

14.6 - Excess payment due to erroneous exhibition of teaching period on holidays (o.s.p no-222&223) :-

While checking the remuneration bill of Guest faculties/Visiting faculties of different department, it is noticed that in the following cases, the payment to different faculties have been made in excess than due as per their no. of classes they have taken due to erroneous exhibition of teaching period on holidays.

The details of calculation showing excess payment is furnished below.

Sl.no	Name of the Deptt.	Name of the GF/VF	Vr no./dt	Month	No. Of classes taken as per bill	No. Of classes taken on holidays.	Date	Excess paid @500/per class	Remarks
1	Buisenes s admini stration	Mr.Dhana njaya Banthia	57/20.4.19	3/19	16	1	10.3.19	500.00	Recovere d vide MR no-11078 0/12.4.21
2	Educatio n	Prof.G.C. Nanda	57/20.4.19	3/19	40	3	4.3.19	1500.00	Recovere d vide MR no-11058 4/31.3.21
3	Compute r Science	Er. Tanuja Prusty	205/13.6.19	3/19	40	1	5.3.19	500.00	Recovere d vide MR no-11064 9/07.4.21
4	Educatio n	Dr.Sanjay a Ketan Swain	668/13.9.19	8/19	40	4	12.8.19	2000.00	Recovere d vide MR no-11058 6/31.3.21
5	History	Neha sharma	668/13.9.19	8/19	40	2	23.8.19	1000.00	
6	Rural De velopme nt	Subhrans u Sekhar Pani	668/13.9.19	8/19	40	2	24.8.19	1000.00	
7	Rural De velopme nt	Jyotirmay ee saho	668/13.9.19	8/19	40	3	24.8.19	1500.00	
8	Buisenes s admini stration	Mr.Dhana njaya Banthia	865/6.11.19	10/19	20	4	28.10.19	2000.00	Recovere d vide MR no-11084 1/12.4.21
9	Chemistr y	Prof. Prakash Mohanty	865/6.11.19	9/19	10	2	8.9.19	1000.00	
10	Philosop hy	Subrata Kumar Parida	865/6.11.19	9/19	40	1	2.10.19	500.00	
11	Chemistr y	Prof.Ajay a Ku Patnaik	1003/11.12.19	10/19	3	3	2.10.19	1500.00	
							TOTAL	13000.00	

1. In response to audit objection statement, Business administration Dept, Education & Computer Science Dept. recovered the amount from the person concerned & deposited through MR no. mentioned above. Hence the para is dropped against the mentioned dept.
2. And the rest of the Dept neither returned the memo nor any compliance reported to audit. Hence the above mentioned amount needs recovery from the H.O.D of the concerned dept. As payments are usually made on the basis of the certificate given by the concerned H.O.D. So they may be requested to make good of any such deficiency.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Prof.Subrata Kumar Acharya	H.O.D, Dept. of History	H.O.D, Dept.of history Ravenshaw University Cuttack .	1000
2	Dr. Dharmabrata Mohapatra	H.O.D, Dept. of Rural Development	H.O.D, Dept.of Rural Development Ravenshaw University Cuttack .	2500
3	Prof.Jaya Prakash Das	H.O.D, Dept. of Chemistry	H.O.D, Dept. of Chemistry Ravenshaw University Cuttack .	2500
4	Dr.Jaya Prakash Das	H.O.D, Dept. of Chemistry	H.O.D, Dept. of Chemistry Ravenshaw University Cuttack .	500

14.7 - Excess payment made to Guest Faculty (o.s.p no-224&225) :-

While checking the remuneration bill of Guest faculties/Visiting faculties of different department w. r. t their corresponding attendance sheet/Progress Register, it is noticed that in the following cases, the payment to different faculties have been made in excess than due as per their no. of classes they have taken. The detail list of excess payment for Rs. 19000.00 are furnished below.

Sl.no	Name of the Deptt.	Name of the GF/VF	Vr no./dt	Month	No. Of classes taken as per bill	Amt	No. Of classes taken as per attendance /progress Register	Amt@500/per class	Excess paid	Remarks
	Applied Geography	Niranjan Dash	206/13.6 .19	4/19	19	9500	17	8500	1000.00	

	Botany/ Bio-Chemistry	Om sumit Kumar	205/13.6 .19	3/19	20	10000	19	9500	500.00	The issue is settled basing upon the reply of the Local Authority .
	Botany/ Bio-Chemistry	Dr.Seema Tripathy	774/5.10 .19	8/19	27	13500	26	13000	500.00	-Do-
	Botany/ Bio-Chemistry	Swati shree Padhy	865/6.11 .19	10/19	22	11000	17	8500	2500	-Do-
	Botany/ Bio-Chemistry	Swati shree Padhy	865/6.11 .19	9/19	21	10500	17	8500	2000	-Do-
	Botany/ Bio-Chemistry	Swati shree Padhy	1241/14. 2.20	9/19	12	6000	0	0	6000	-Do-
	Computer Science	Mr. Arabinda Rath	205/13.6 .19	3/19	19	9500	18	9000	500.00	-Do-
	Computer Science	Mr. Arabinda Rath	206/13.6 .19	4/19	8	4000	2	1000	3000.00	Recovered vide MR no-1 10585/3 1.03.21
	Computer Science	Mr. Surajit Mohanty	774/5.10 .19	8/19	19	9500	18	9000	500.00	Recovered vide MR no-1 10650/7. 4.21
	Computer Science	Mr. Surajit Mohanty	1003/11. 12.19	11/19	14	7000	13	6500	500	Recovered vide MR no-1 10650/7. 4.21
	Psychology	Dr.Nirupama Bhuyan	205/13.6 .19	3/19	40	20000	39	19500	500	Recovered vide MR no-1 10636/6. 4.21
	Psychology	Dr.Nirupama Bhuyan	774/5.10 .19	8/19	35	175000	34	17000	500	Recovered vide MR no-1 10636/6. 4.21
	Psychology	Dr.Sibanda	1003/11. 12.19	10/19	35	17500	33	16500	1000	Recovered vide

		Mishra								MR no-1 10637/6. 4.21
								Total	19000	

1. In response to audit objection statement, Computer Science & Psychology Dept. recovered the amount from the person concerned & deposited through MR no. mentioned above. Hence the para is dropped against the mentioned dept.
2. In response to the objection statement, The Bio-chemistry Dept & the Computer Science Dept. replied that the days are differ as mentioned in the payment vouchers but the attendance sheet is agreed with the vouchers. But on verification of the attendance sheet audit observed that, the date mentioned in the attendance sheet, payment vouchers & the progress register differ from each other. Most of the dates mentioned in the attendance sheet are not matched with each other. But the no. of classes mentioned in the attendance sheet is more than that mentioned in Progress register & body of the vouchers.

Hence the para is settled considering the no. of classes taken during the period. But again the local authority is suggested to keep a close view while submitting the vouchers for payment to avoid such type of difficulties in future.

3. The Applied Geography Dept neither returned the memo nor any compliance reported to audit. Hence a sum of Rs 1000.00 needs recovery from the H.O.D of the concerned dept. As payments are usually made on the basis of the certificate given by the concerned H.O.D. So they may be requested to make good of any such deficiency.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Preetirekha Das Pattanaik	H.O.D, Dept. of Applied Geography	H.O.D, Dept. of Applied Geography Ravenshaw University Cuttack .	1000

14.8 - Excess payment made to GF/VF/VP of different faculties by violating Govt Guide lines (o.s.p no-226&227) :-

As per **letter No. HE-FE-II-(A)POL-0048/2015 25338/HE,Dt.7.9.16** of Govt of Odisha, Department of Higher Education , the rate of honorarium of the Guest/ Visiting faculties is fixed as **Rs. 500/- only per class/Lecturer subject to a maximum ceiling of Rs.20,000/- P.M(40 classes) per month.**

But during scrutiny of the Consolidated remuneration bill of Guest faculties/Visiting faculties of different department, it is noticed that in the following cases, the payment to different faculties have been made in excess i.e payment made for more than 40 classes per month by violating Govt. Guideline. The details of calculation showing excess payment is furnished below.

Sl.no	Name of the Deptt.	Name of the GF/VF	Vr no./dt	Month	No. Of classes taken as	Amt Paid	Maximum ceiling	Amt@500/per class	Excess paid	Remarks

					per bill	limit				
1	HINDI	PARBAT I BARIK	58/20.4. 19	2/19	47	23500	20000	40x500	3500.00	Recover ed vide MR no-1 10746/9. 4.21
2	COMPU TER SCI ENCE	RAJKUM AR BERA	1003/11. 12.19	9/19	7	3500				
3	ENGLIS H	RAJKUM AR BERA	774/5.10 .19	9/19	40	20000				
		TOTAL NO OF CLASSES TAKEN INTHE MONTH OF SEPTEMBER-19			47	23500	20000	40x500	3500.00	
4	COMPU TER SCI ENCE	RAJKUM AR BERA	1003/11. 12.19	10/19	6	3000				
5	ENGLIS H	RAJKUM AR BERA	865/6.11 .19	10/19	40	20000				
		TOTAL NO OF CLASSES TAKEN INTHE MONTH OF OCTOBER -19			46	23000	20000	40x500	3000.00	
6	SOCIOL OGY	Dr.PRAH ALLAD KUMAR KAR	57/20.4. 19	3/19	33	16500				
		Dr.PRAH ALLAD KUMAR KAR	206/13.6 .19	3/19	11	5500				
		TOTAL NO OF CLASSES TAKEN INTHE MONTH OF MARCH-19			44	22000	20000	40x500	2000.00	
								GRAND TOTAL	12000.0 0	

1. In response to audit objection statement, H.O.D of Hindi Dept. recovered the amount from the person

concerned & deposited through MR no. 110746/9.4.21 mentioned above. Hence the para is dropped against the mentioned dept.

2. In response to the objection statement, The H.O.D of Sociology Dept.replied that Prof Anita Dash, the then H.O.D, sociology has not handed over any document regarding Guest/ visiting faculty remuneration during her tenure as H.O.D(2017-19) she has retired from service in April 2019. The dept. does not have her contact details. The University office may be contacted regarding this.
3. The reply of the local authority is not satisfactory. As per the reply mentioned above the vr 57/20.4.19 belongs to the period of H.O.D Anita Das. But the payment vide vr. no.206/13.6.19 is paid by the current H.O.D.As it is an arrear payment, Previously payment was made or not must be analysed first & then payment should be made. So it is the responsibility of the H.O.D. to look out the matter.
4. Hence a sum of Rs 2000.00 needs recovery from the H.O.D of the Sociology dept. as payments are usually made on the basis of the certificate given by the concerned H.O.D. So they may be requested to make good of any such deficiency.
5. And the rest of the Dept neither returned the memo nor any compliance reported to audit. (The reply regarding Raj kumar Bera is not received) . Voucher is produced to the accounts section by both the dept. as he taken classes of both the depts. So it is the accounts section who will first checked the vouchers after that payment will be made. As the person taking classes of both depts. It is necessary to mention here that the total no of classes must be checked as he has paid for 40 or more than 40 classes. As excess payment made to Mr. Bera due to totalling mistake ,So the entire amount of Rs.3500 needs recovery from Smt Sanjibini Sudha Sarangi, So they may be requested to make good of any such deficiency.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt.Sanjibani Sudha Sarangi	Internal auditor	Ravenshaw University,Cuttack.	6500
2	Dr.Bikram Mishra	H.O.D, Dept. of Sociology	H.O.D, Dept. of Sociology Ravenshaw University Cuttack .	2000

14.9 - Excess payment made to GF/VF/VP of different faculties due to arithmetical inaccuracy (o.s.p no-228&229) :-

On scrutiny of the Consolidated remuneration bill of Guest faculties/Visiting faculties of different department as per the voucher guard file , it is noticed that in the following cases, the payment to different faculties have been made in excess due to arithmetical inaccuracy. The details of calculation showing excess payment is furnished below.

Sl.no	Name of the Deptt.	Name of the GF/VF	Vr no./dt	Month	No. Of classes taken as per bill	Amt Paid	No. of classes taken as per audit	Amt@500/per class	Excess paid	Remarks
1	MATHEMATICS	Prof.Tarini Charan Panda,VF	865/6.11.19	10/19	26	13000	24	12000	1000.00	As per progress register 26 nos of classes taken.He

										nce the issue is settled.
2	ENGLISH	Mr.Raj Kumar Bera,GF	206/13.6 .19	4/19	25	12500	24	12000	500.00	
								TOTAL	1500.00	

1. In response to audit objection statement, the local authority replied that as per progress register 26 nos of classes has been taken by Prof.Tarini Charan Panda, VF. On verification of the progress register it was found that Prof Panda has taken 26 no's of classes during the month. Hence the para is settled.
2. Audit objection statement or any compliance has not been received from the English Dept. Hence a sum of Rs 500.00 needs recovery from the H.O.D of the English dept. as payments are usually made on the basis of the certificate given by the concerned H.O.D. So they may be requested to make good of any such deficiency.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Sandeep Panigrahi	H.O.D, Dept. of English	H.O.D, Dept. of English Ravenshaw University Cuttack .	500

14.10 - Clarification wanting regarding the Payment made to the VF without mentioning the Date wise classes taken during the month.(Dept. Of ENGLISH) (o.s.p no-228) :-

On scrutiny of the Consolidated remuneration bill of Guest faculties/Visiting faculties of English department as per the voucher guard file , it is seen that vide vr no. 206/13.06.19 a sum of Rs.500.00 paid to Sri Hadibandhu Satapathy, VF of English Dept for the month of April 2019. But against the payment the statement attached to the guard file is remain silent about the date on which such class was taken. So in objection statement audit needs clarification regarding the payment without mentioning the date wise class taken by the faculty member & for compliance. But neither memo was returned back nor any compliance received. So the local authority is requested to produced the Progress register & the attendance sheet at the time of exit conference. Till then the total amount of Rs.500.00 is kept under objection.

14.11 - Excess payment made to Mr. Dhananjay Banthia, VF.Dept. of Business Administration by way of paying double payment for the same month/period (o.s.p no-228) :-

On scrutiny of the Consolidated remuneration bill of Guest faculties/Visiting faculties of Business Administration department as per the voucher guard file , it is seen that vide vr no. 57/20.04.19 a sum of Rs. 16000.00(8000.00+8000.00 paid twice) paid towards remuneration bill for the period March-19. But Mr. Dhananjay Banthia, VF, of Business Administration Dept. has taken total 16 no's of classes during the month. So excess payment to the tune of Rs. 8000.00 (@ 500/ per class) made to Mr. Banthia.

In response to audit objection statement, the local authority recovered the excess amount from Mr. Banthia vide

MR no.110852/12.4.21. the amount collected vide MR needs be accounted for in the general cashbook. Which could not be verified by audit due to non update of cashbook. So the amount of Rs.8000.00 remain held under objection till verification of the cashbook for the year 2021-2022.

14.12 - Excess payment made to Guest Faculty (o.s.p no-264-265) :-

While checking the remuneration bill of Guest faculties/Visiting faculties of different department w. r. t their corresponding attendance sheet/Progress Register, it is noticed that in the following cases, the payment to different faculties have been made in excess than due as per their no. of classes they have taken. The detail list of excess payment for Rs. 58000.00 are furnished below.

Sl.no	Name of the Deptt.	Name of the GF/VF	Vr no./dt	Month	No. Of classes taken as per bill	Amt	No. Of classes taken as per attendance /progress Register	Amt@500/per class	Excess paid	Remarks
1	Geology	Mr.Sridhar Sahu	1314/7.3.20	2/20	40	20000	9	4500	15500	Objection settled
2	Philosophy	Prof. Rama Chandra Majhi	58/20.4.19	2/19	28	14000	14	7000	7000	
3	Philosophy	Dr. Ashok Kumar Roy	774/5.10.19	9/19	38	19000	26	13000	6000	
4	Philosophy	Dr. Ashok Kumar Roy	865/6.11.19	10/19	32	16000	0	0	16000	
5	Philosophy	Archanarani sahu	1241/14.2.20	1/20	40	20000	16	8000	12000	
6	Psychology	Dr.Girish Chandra Mishra	1241/14.2.20	1/20	28	14000	25	12500	1500	Objection settled
				Total		103000		45000	58000	

i) In response to the objection statement, The H.O.D of Geology Dept. replied that Mr. Sahu has taken 56 no's of classes in the month of Feb-20 and the no. of classes had been correctly reflected in the attendance register. However, the same could not be properly reflected in the progress register owing to the COVID -19 situations that ensued during the time owing to mental & physical uncertainties.

The attendance register was verified & found correct. Hence the para is settled.

ii) In response to the objection statement, The H.O.D of the Psychology Dept. replied that Dr.Girish Chandra Mishra has actually taken the classes as mentioned in the remuneration bills for the month of January 2020. But the discrepancies in the classes taken& remuneration noticed because of the practical classes taken by him. As

each practical classes consists of two periods, the remuneration becomes double i.e Rs.1000(500 x 2).

So considering the above facts, the attendance register is again calculated\ verified by considering one practical class = two periods & found correct. i.e the no. of classes mentioned in the remuneration bill agreed with the attendance register. Hence the objection is settled.

iii) But the Philosophy Dept neither returned the objection memo nor any compliance reported to audit. Hence a sum of Rs 41000.00 needs recovery from the H.O.D of the Philosophy dept. as payments are usually made on the basis of the certificate given by the concerned H.O.D. So they may be requested to make good of any such deficiency.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Patitapaban Das	H.O.D, Dept. of Philosophy	H.O.D, Dept. of Philosophy Ravenshaw University Cuttack .	41000

14.13 - Excess payment made to Guest Faculty (PSYCHOLOGY DEPT.)(o.s.p no-266-267) :-

While checking the remuneration bill of Dr. Girish Chandra Mishra ,Visiting faculty of Psychology department w. r. t his corresponding attendance sheet, it is noticed that in the following months, excess payment has been made to Dr.Mishra than due as per the no. of classes he has taken. The detail list of excess payment for Rs. 4500.00 are furnished below.

Sl.no	Name of the Deptt.	Name of the VF	Vr no./dt	Month	No. Of classes taken as per bill	Amount	No. Of classes taken as per attendance Register	Amt@500/per class	Excess paid	Remarks
1	Psychology	Dr.Girish Chandra Mishra	205/13.6 .19	3/19	38	19000	37	18500	500	
2			774/5.10 .19	8/19	18	9000	15	7500	1500	
3			865/6.11 .19	9/19	24	12000	22	11000	1000	
4			1003/11.12.19	10/19	19	9500	17	8500	1000	
5			1078/7.1 .20	11/19	18	9000	17	8500	500	
				Total		58500		54000	4500	

In response to the objection statement, The H.O.D of the Psychology Dept. replied that Dr. Girish Chandra Mishra has actually taken the classes as mentioned in the remuneration bills for the month of March, August, September & October 2019. But the discrepancies in the classes taken& remuneration noticed because of the practical classes taken by him. As each practical classes consists of two periods, the remuneration becomes double i.e

Rs.1000(500 x 2).

So considering the above facts, the attendance register is again calculated\ verified by considering that one practical class = two periods & found correct. i.e the no. of classes mentioned in the remuneration bill agreed with the attendance register except in the month August 2019. As per attendance register total 17 no's of classes taken during the month of August (considering one practical class = two period), But in remuneration bill payment has been made for 18 no of classes. So excess payment of Rs 500.00 (18- 17 = 1 x500 =500) made during the month.

Hence amount of Rs.500.00 needs recovery from the H.O.D , Psychology dept. as payments are usually made on the basis of the certificate given by the concerned H.O.D. So they may be requested to make good of any such deficiency.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Shamita Mohapatra.	HOD PSYCHOLOGY DEPT	Dept. of Psychology Ravenshaw University Cuttack	500

14.14 -

SHIFTED TO PARA 11.3

14.15 - Inadmissible expenditure towards payment of RCM bill (o.s.p no-212) :

On checking of the payment vouchers w.r.t General cashbook it is noticed that a sum of Rs.36052.00 has been shown as expenditure towards reimbursement cost of medicine to Prof. Issan Kumar Patra, Ex.VC. But on scrutiny of the File bearing No.ACT-153/2011-12 of VC's medicine bill it was revealed that during the year 2018-19 reimbursement of medicine cost was disallowed due to non availability of allotment from Govt. Besides University Budget was also in deficit for reimbursement of medicine bill. (Ref.- As per N/S page no.25/28.3.18, 26/16.4.18,27/5.5.18,28/18.5.18 & 29/3.7.18). On further study of the file it is also noticed that during the year 2019-20 no allotment regarding reimbursement of medicine bill has been received from the Govt. nor also there is any separate provision in Budget for reimbursement of medicine bill. As such the payment towards reimbursement is totally unilateral decision and approval of VC for himself. As per general principle of financial management without allotment & budgetary provision, RCM bill must not be entertained. Therefore the expenditure to the tune of Rs.36052.00 is considered as inadmissible expenditure.

Details of expenditure given below.

Vr no/Date	Amount
834 to 850/2.11.19	27502.00
1304/4.3.20	3200.00
1305/2.11.19	5350.00

Total

36052.00

Audit objection memo was issued in this regards did not returned back. Any compliance in this regards also not received till closure of the audit. So the para stands on its own merits. Hence the entire amount of Rs.36052.00 is suggested recovery from Prof. Issan Kumar Patra, Ex-VC, as he himself has approved and received payment over riding the suggestions of all his subordinate officers. So he may be requested to make good of any such deficiency.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	PROF. ISSAN KUMAR PATRA	V.C	EX.V.C RAVENSHAW UNIVE RSITY,CUTTACK	36052

14.16 - Irregular Expenditure towards purchase of Vehicle(o.s.p no-213) :-

On checking the paid voucher w.r.t General cashbook it is noticed that a sum of Rs.13,73,344.00 has been paid to Honda Cars India Ltd towards purchase of one Honda city ZX Petrol Manual Transmission Car **vide voucher no.283 to 285/6.7.19 &286 to289/6.7.19** .

On scrutiny of the File bearing No.ACT-343/2019 "Purchase of Vehicle" it reveals that as per Note Sheet Page no.1 & 2/Dtd.1.7.19 the expenditure to the tune of Rs.1143062.00 has been sanctioned from UGC fund which was earlier diverted to General Fund a/c amounting to Rs. 60,00,000.00. Vide N/S page no. 1/25.6.19 & N/S page no.3/dtd 12.7.19 a sum of Rs .174282.00 paid to Aditya Motors towards payment of Insurance, Regd. Fee. & RTO fees. A sum of Rs. 4484.00 has been sanctioned for accidental repair & Painting of the vehicle vide N/s pg no-5/19.11.19 .

On scrutiny of the UGC cashbook & General Cashbook it is found that vide vr.no. 41/3.6.19 A sum of Rs 60,00,000. 00 has been transferred from UGC to Gen. Fund & vide vr no.485/29.8.19 a sum of Rs.6000000 has been transferred from Gen Fund to UGC cashbook. So here the simple conclusion is that, the entire amount is spent from General fund not from UGC Fund.

As per Govt. Of Odisha, Department of Higher Education Letter No.HE-FE1B-MISC-0024-2016-4048/HE, Dt.18.02.2019 the local authority is permitted for purchase of a new Honda city car for official use of the Vice Chancellor, Ravenshaw University, Cuttack subject to the following condition that "the amount shall be met out of the own resources of the University without any financial burden on Govt.

So through audit objection statement audit sought for clarification that from which source/ fund the expenditure is met. What kind of the own resources/ own fund University have also intimated to audit. The information regarding income & expenditure from own source may be produced to audit for verification.

But neither memo was returned back nor any compliance received till closure of audit. So it is conclude that, the local authority violated the Govt. Order by purchasing the vehicle from General fund/ Students fund not from own source. So the purchase is irregular & inadmissible. Hence the entire amount of Rs.13,73,344. 00 is kept under objection.

14.17 - Excess payment made to Sri A.K. Khuntia for Lawn Maintenance (o.s.p no-146) .

During scrutiny of the paid voucher w.r. t General cashbook it is revealed that excess payment to the tune of Rs.1000.00 made to Sri A.K. Khuntia due to arithmetical inaccuracy. **Vide vr no. 115/15.5.19** a sum of

Rs.68660.00 has been paid to Sri Khuntia instead of Rs. 67660.00 for maintenance of University Lawn for the period from OCT 2018-March 2019. Due to totaling mistake Rs. 1000.00 paid excess.

The local authority produced the file bearing no- ACT-121, YEAR 2009 .From the file it was observed that, The amount of Rs.1000.00 has been approved by V.C Vide page 15 N of the file.

As far as the amount is concerned, the objection is withdrawn on the basis of approval of the VC.

14.18 - LOSS OF FUND DUE TO EXCESS AMOUNT DEBITED FROM BANK (Examination cashbook)(memo no. 12/10.9.20)

On scrutiny of the Examination cashbook w.r.t bank statement & its related vouchers it is found that vide vr no. 159/dt.13.9.19 (pg no. 66) bearing cheque no.180257/ dt.13.9.19 a sum of Rs.2500.00 has been paid to Dr.B.Alam as 2nd Examiner. But during scrutiny of the bank statement it is seen that a sum of Rs.25000.00 has been debited from the bank vide the same cheque no.180257/dt.17.10.19. From this it is clear that, excess amount of Rs.22500.00 (25000.00 -2500.00) has been debited from bank/ excess payment made to Dr. B. Alam.

In response to audit objection statement a sum of Rs.22500.00 has been refunded by Dr.B.Alam through bank transfer on dt.6.10.20. Hence the Para is dropped.

14.19 - Non-Production of Purchase File (o.s.p no. 127-128)

On checking the paid vouchers related to General cashbook it is noticed that a sum of Rs.687119.00 has been paid to M/S Steel Raj Steel, Furniture Company towards purchase of dual desk bench **vide voucher no.53/18.4.19** .Therefore the purchase file was asked to be produced before audit for verification.

Memo was issued in this regards did not return back. The related file also not produced to audit till completion of the audit. Hence the local authority again impressed upon to produced the file to next audit for verification.Till then the entire amount of Rs.687119.00 is kept under objection.

14.20 - Non- Production of voucher , Stock Register, related File etc(o.s.p no.-153) :-

On checking of the paid voucher no. 682/17.9.19 with reference to General cash book , it came to notice that a sum of Rs.147300.00 has been adjusted against Dr. Asima Sahu, Pol. Sc (adv paid vide vr no. 1035/16.1.19) for Gender Sensitization programme. But the vouchers in support of the expenditure has not been available in the guard file for verification. Only one UC certificate is attached with the guardfile. Therefore, it was asked by audit about the vouchers and the circumstances under which the advance was adjusted without the vouchers supporting the payment. In absence of non production of vouchers the total amount shall not be treated as genuine and admitted in audit.

Memo was issued to local authority to produce all the adjustment vouchers, stock register and the bills/vouchers accepted to be adjusted against the advance. But memo issued in this regards did not returned back nor any compliance received till closure of the audit. As adjustment of advance is equivalent as expenditure, the want of vouchers in that support do not justified the adjustment. As such the amount Rs.147300.00 is not admitted as genuine adjustment and the transaction made reducing the closing balance is not admitted in audit.

However the local authority again suggested to produced the voucher before next audit for verification. Till then the amount of Rs. 147300.00 is held under objection.

14.21 - Non-Production of voucher (o.s.p no.-153) :-

On checking of the paid voucher w.r.t General cashbook it is noticed that **vide voucher no.789-A/7.10.19** a sum of Rs.3000.00 of advance has been paid to Dr. S. K. Nayak for carrier counselling. But in support of the payment or expenditure made, no voucher has been produced to audit for verification.

Objection memo issued in this regards did not return back. Therefore the local authority is suggested to produced the vouchers in support of the payment before audit for verification. Till then amount of Rs.3000.00 is kept under objection.

14.22 - Non-Production of voucher , Stock Register, Purchase File etc(o.s.p no.-153-154) :-

On checking the paid voucher w.r.t General cashbook it is noticed that **Vide vr. no-1318/7.3.20** a sum of Rs.148629.00 was paid to Dr. K.K Das, (Commerce dept) for departmental development. During scrutiny of the voucher it was revealed that

(i) vide sub vr. no.55 a sum of **Rs.14160.00** was paid to Kunal books for purchase of books . So the stock register, purchase file produced before audit for verification.

(ii) Similarly vide sub vr no. 44 A sum of **Rs.28344.00** was paid to Ashok Ku Sahoo for payment of News Paper & Magazine bill for the period March 2018 to May 2019.

But memo issued in this regards did not return back nor any compliance received till closure of the audit. However the local authority again impressed upon to produced the voucher , stock register & purchase file before next audit for verification. Till then the amount of Rs. 148629.00 is held under objection.

14.23 - Non - Production of voucher , Stock Register, Purchase File etc(o.s.p no.-153-154) :

On checking of the paid vouchers w.r.t General cashbook it is noticed that **Vide vr. no-1340/16.3.20** a sum of Rs.23724.00 has been paid to Prof Asima Sahu, (Pol Sc. dept) for contingency expenditure. During scrutiny of the voucher it was revealed that **(i) vide sub vr. no.1** a sum of **Rs.6204.00** has been paid to Kitab Mahal for purchase of books .

But memo issued in this regards did not return back nor any compliance received till closure of the audit. However the local authority again impressed upon to produced the voucher, stock register before next audit for verification. Till then the amount of Rs. 6204.00 is held under objection.

14.24 - Non-Production of voucher , Stock Register & its related File etc(o.s.p no.-127-128) :-

A sum of Rs. 27000.00 has been paid to M/S Shutter SKY a kolkata based company for TA& DA **vide voucher no.40/5.4.19** bearing Cheque no. 389799/ dt.25.4.19. The cheque was received by Sri Sudarshan Pradhan , Deptt of History but in the invoice the name referred to Prof. C. P. Nanda & payment received by Rahul Roy on dt.30.12.18. The invoice produced to audit is a hand written invoice & no seal & signature of the Company is found in the invoice. TIN no. also not found in the invoice. Through audit objection statement Audit sought for clarification the payment & production of the file bearing no. ACS-69/N104 & its related documents in support of the payment for verification.

But memo issued in this regards did not return back nor any compliance received till closure of the audit. However the local authority again impressed upon to produced the file & its related documents to next audit for verification. Till then the amount of Rs. 27000.00 is held under objection.

14.25 - Non- Production of Stock Register, Purchase File etc(o.s.p no.-148) :-

A sum of Rs. 47406.00 has been paid to Dr. Sudarshan Mishra. HOD, Education for organising National Seminar **vide voucher no.69/20.4.19** . The following documents in support of the payment has not been produced to audit for verification.

Details given below.

1. File regarding the payment
2. Stock Register (Folder & etc)

But memo issued in this regards did not return back nor any compliance received till closure of the audit. However the local authority again impressed upon to produced the file & its related documents before next audit for verification. Till then the amount of Rs. 47406.00 is held under objection.

14.26 - Acknowledgement wanting (o.s.p no.-180) :-

On checking of paid vouchers w.r.t General cashbook it is noticed that a sum of Rs.1071.00 has been shown as expenditure towards worshipping of new vehicle model Honda City zx petrol manual after purchasing at Chandi Mandir **vide vr no.696/26.9.19 Sub voucher no. 28**. But regarding the expenditure, MR (acknowledgement) issued by Chandi Mandir Puja Committee is not available to audit for verification. On scrutiny of the voucher it is also revealed that the amount for puja is spent from Imprest Money. Objection was raised for production of the receipt & sought for clarification that is it permitted to use the Imprest money for offering Puja & etc.

But memo issued in this regards did not return back nor any compliance received till closure of the audit. So the objection holds on its own merits Hence the entire amount of Rs. 1071.00 is suggested recovery from Sri Manoranjan Sethy, PA to VC as he is the custodian of Impressed money. So he may be requested to make good of any such deficiency.

Responsible Person for this paragraph :-

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manoranjan Sethi	PA to VC	Ravenshaw University, Cuttack.	1071

14.27 - Clarification regarding payment of electric bills (o.s.p no-69 to 74):-

On checking the payment voucher of electric bill for the year 2019-20 it is noticed that , the payment of electric bill has been paid to CESU, where in it is noticed that the bill amount includes meter charges, over drawl penalty, delay surcharge and unit cost of the electricity . The month wise payment and collection has been worked out to display the status of payment to the authorities of University. From the statement it can be visualized that against the collection of Rs.3782848.00 during the year 2019-20 a total payment of Rs. 21588242.00 has been made

which marginalized the collection/ receipt amount to a great extent to the total payment. The amount of payment is too high than the receipt which puts huge financial burden to the University.

It is also reminded through the objection memo regarding justification of payment of meter rent as the period for collection was already over and seeking clarification and taking necessary action for stoppage of payment.

The details are given below

Sl.no.	Month	Vr.no/date	Payment to CESU	Consumer ID	Over drawal Penalty	Meter charges	Delay sur charge payment	Collection of electric charges	Difference.
1	2	3	4	5	6	7		8	9
1	Mar-19	7/3.4.19	2000000	PI02-65761		1000			
2		8/3.4.19	243950	PI02-69780		1000			
3		9/3.4.19	133072	PI02-68032		1000			
4		10/3.4.19	506339	PI02-45178		1000			
5		11/3.4.19	717143	PI02-09793		1000			
6		51/16.4.19	94567	MPI02-22901		0			
		Total	3695071			5000	0.00	81090	3613981
1	Apr-19	120/16.5.19	109124	PI02-68032		1000			
2		121/16.5.19	285666	PI02-69780		1000			
3		122/16.5.19	579304	PI02-45178	8750	1000			
4		123/16.5.19	913626	PI02-09793	21500	1000			
5		129/17.5.19	95523	MPI02-22901		0			
		Total	1983243		30250	4000	0.00	81404	1901839
1	May-19	191/3.6.19	712816	PI02-09793	41500	1000	31.90		
2		192/3.6.19	304270	PI02-45178	11750	1000	18.40		
3		193/3.6.19	83210	PI02-68032		1000	8.00		
4		194/3.6.19	194355	PI02-69780		1000			

5		214/13.6. 19	94575	MPI02-22 901			7.70		
		Total	1389226		53250	4000	66.00	269826	1119400
1	Jun-19	292/9.7.1 9	195077	PI02-697 80		1000	2.75		
2		293/9.7.1 9	255672	PI02-680 32	51390	1000			
3		294/9.7.1 9	176469	PI02-451 78	7250	1000	6.35		
4		295/9.7.1 9	737132	PI02-097 93		1000			
5		327/23.7. 19	88515	MPI02-22 901					
		Total	1452865		58640	4000	9.10	1578820	-125955
1	Jul-19	436/14.8. 19	477328	PI02-451 78	1250	1000			
2		437/14.8. 19	252715	PI02-697 80		1000			
3		438/14.8. 19	158159	PI02-680 32		1000			
4		439/14.8. 19	732606	PI02-097 93		1000			
5		459/27.8. 19	95524	MPI02-22 901		0	1.55		
		Total	1716332		1250	4000	1.55	490560	1225772
1	Aug-19	644/11.9. 19	132214	PI02-680 32		1000	0.90		
2		645/11.9. 19	258133	PI02-697 80		1000	7.05		
3		646/11.9. 19	535832	PI02-451 78	4250	1000	15.80		
4		647/11.9. 19	748015	PI02-097 93		1000	27.75		
5		681/17.9. 19	12104	New- con nection					
6		697/30.9. 19	95765	MPI02-22 901			243.05		
		Total	1782063		4250	4000	294.55	239940	1542123
1	Sep-19	796/22.10 .19	609282	PI02-451 78	11600	1000	37.65		
2		797/22.10	118419	PI02-680		1000	0.75		

		.19		32					
3		798/22.10 .19	744179	PI02-097 93		1000	66.00		
4		799/22.10 .19	277808	PI02-697 80		1000	16.85		
5		963/29.11 .19	95733	MPI02-22 901			210.05		
		Total	1845421		11600	4000	331.30	94270	1751151
1	Oct-19	1011/18.1 2.19	191457	PI02-229 01			201.45		
2		1012/18.1 2.19	823069	PI02-097 93			626.50		
3		1013/18.1 2.19	412557	PI02-451 78	8900	1000	496.45		
4		1014/18.1 2.19	110256	PI02-680 32		1000	92.60		
5		1015/18.1 2.19	233923	PI02-697 80		1000	240.00		
		Total	1771262		8900	3000	1,657.00	141414	1629848
1	Nov-19	1035/31.1 2.19	97024	PI02-229 01			1,401.75		
2		1036/31.1 2.19	823126	PI02-097 93					
3		1037/31.1 2.19	458960	PI02-451 78	7250	1000	1,952.95		
4		1038/31.1 2.19	108917	PI02-680 32		1000	536.10		
5		1039/31.1 2.19	234715	PI02-697 80		1000	1,176.75		
		Total	1722742		7250	3000	5,067.55	420761	1301981
1	Dec-19	1111/16.1 .20	192656	PI02-697 80		1000	3,102.05		
2		1112/16.1 .20	103416	PI02-680 32		1000	1,416.15		
3		1113/16.1 .20	290688	PI02-451 78		1000	5,359.40		
4		1114/16.1 .20	833376	PI02-097 93			10,232.40		
		1185/27.1 .20	31468	MPI02-22 901		150	736.05		
		Total	1451604		0	3150	20,846.05	162365	1289239
1	Jan-20	1277/24.2	823151	PI02-097			6.95		

		.20		93					
2		1278/24.2 .20	169375	PI02-697 80		1000			
3		1279/24.2 .20	99615	PI02-680 32		1000			
4		1280/24.2 .20	256064	PI02-451 78		1000			
		Total	1348205		0	3000	6.95	161528	1186677
1	Feb-20	1329/16.3 .20	174025	PI02-697 80		1000	507.25		
2		1330/16.3 .20	111939	PI02-680 32		1000	292.90		
3		1331/16.3 .20	817633	PI02-097 93			2,310.30		
4		1332/16.3 .20	299230	PI02-451 78		1000	717.00		
5		1333/16.3 .20	27381	PI02-229 01		150			
		Total	1430208		0	3150	3,827.45	60870	1369338
		Grand Total	21588242			44300	32,107.50	3782848	17805394

The above statement is self explanatory about the picture of payment and collection status of electricity charges .Audit examined the entire scenario of collection and payment of bills on demand and came to learnt hat, such huge margin of escalated amount of payment of bills was attributed to the reason of non-installation of meters in the residential quarters which are occupied by the staff. To exemplify the matter it can be stated that, in the present scenario minimum electricity for a 2 KVA domestic consumer in urban area is not less than one thousand even in the winter season and this raises up to 3 to 4 thousand per month in summer if a single AC is used. It is a naked truth that by collecting at nominal rates without installing meters,University has to pay cores of money for the sake of staff which could have been easily stopped.This hidden aspect has caused unnecessary financial loss for so many years and has drained out a mammoth amount from the University exchequer. So it is both high time and also the need of the time as well, that authorities should no more throw squint look rather deal the matter with due sincerity and appropriate will power. This audit has put statistical data for 2019-20 only and this is self establishing what would be the amount if it is counted since inception.Though the matter appears to be speculative but carries ample substantiality to attract the attention of the authority to ponder over it. Audit hopes the matter will be duly and effectively addressed this time for larger interest of the University,the general public and the students as well.

Audit objection memo was issued seeking clarification regarding the sources from which such huge amount is being met and why the authority are not bothering about such incurrence which is continues for years together. But objection memo did not return back till close of Audit.

The local authority is suggested to take necessary & effective steps regarding the matter & compliance reported before audit .

14.28 - Clarification wanting regarding excess payment to CESU towards meter rent than the actual due

(o.s.p no-75).

On checking of electric bill with reference to General Cash book, it is noticed that a sum of Rs. 19000.00 has been paid excess to CESU as the number of installation charges of meter has been over since long. As per provision of Govt. Which is followed by CESU the consumers are liable to pay the meter cost in sixty instalments. But surprisingly University is paying the meter charges of all the meters even after 5years which is not admitted in Audit.

The details of inadmissible payment is calculated in the table below.

Sl.no.	Consumer no.	Cost of meter	No. of instalments for cost recovery.	Amount of instalments i.e meter rent.	Date of installation.	Date of final instalment(completion of 60 instalment.)	Amount paid during 2019-20
	PI02-09793	60000	60	1000	18.01.05	18.01.10	7000
	PI02-45178	60000	60	1000	18.01.06	18.08.11	12000
	Total						19000

Audit objection memo was issued seeking clarification regarding the excess payment .But objection memo did not return back till close of Audit.

However the Local Authority is suggested once again to take steps at the earliest possible time to avoid further loss of University fund. Further it is suggested that the above excess meter rent paid to CESU may be adjusted from the future energy bills or demand by CESU.

14.29 - Non-Production of Electricity installation files(o.s.p no-75):-

On checking of electric bill with reference to General Cash book, it is noticed that a sum of Rs.22150.00 has been paid towards meter rent to CESU. . Details given below

Sl.no.	Consumer no.	Amount paid during 2019-20
	PI02-65761	1000.00
	PI02-69780	12000.00
	PI02-68032	12000.00
	PI02-22901	300.00
	Total	25300.00

Audit objection memo was issued for production of Installation files of the above mentioned Meter. Neither the files were produced to audit nor the objection memo was returned back till close of Audit. Hence the Local Authority is again requested to produce the above files before next audit for verification. Till then the amount of Rs. 25300.00 remain held under objection.

14.30 - Clarification wanting regarding Remuneration paid to teaching staffs(getting UGC Scale) for Examination work (EXAMINATION SECTION)(o.s.p.no-245-261) :-

As per UGC guidelines published in the **Orissa Gazette No.1546 dt.3.11.89** approved through Resolution **No.44032/VE/N/115/89(pt.)/EYS dated.6.10.89** by the Govt. in the erstwhile EYS Dept. with concurrence of the

Finance Dept. vide U.O.R.No.620/PCC dated 6.10.89 has expressly prohibited payment of remuneration towards examination duties such as invigilation, setting of question paper valuation of Answer `scripts and other examination purposes to the employees covered under UGC scale. Teachers shall discharge their duties relating to examination including valuation and tabulation, question setting and moderation as part of their academic function.

Commissioner-cum-Secretary, Higher Education, Govt. of Odisha, vide his letter No. **XVIII. HE(A)42/10 30050(19)/HE .dated 16/10/2010** prohibited payment of remuneration for examination related work to examiners getting UGC scale of pay.

The same was also clarified by the Higher Education Dept. vide its **Lr.No.532(27)/HE.Dt.6.1.2011.**

However, It has been observed from the payment vouchers that during the year 2019-20, payment has been made to the teachers of the University covered under UGC Scale as remuneration for examination work.

Details of payment made during the year 2019-20 given below.

Sl. no	Vr.No /Date	Amount	Purpose	Name of the Person	Amount
1	02/3.4.19	12930	Valuation	Dr.Ranjan Bajpayee and Others	12,930.00
					12,930.00
2	04/6.4.19	65097	Exam.Bill	Dr. B.L.Dash and Others	
				1-Raj Kumar Naik	480.00
				Total	480.00
3	05/6.4.19	85000	Exam.Bill	Dr.S.Pani and Others	
				1-Dr.Debadhyan Behera	825.00
				2-Dr.Jaya Praakash Das	690.00
				3-Dr.K.S.K.Verdwaj	690.00
				4-Dr.Lipika Pattnaik	375.00
				5-Dr.Dipti Rout	375.00
				Dr.Somanath Khaosh	600.00
				Dr.Pravat Kumar Sarangi	300.00
				Total	3,855.00
4	06/6.4.19	30000	Exam.Bill	Dr.B.L.Mallik and others	30,000.00
5	09/10.4.19	29969	Practical Examination	Dr.Alok Ranjan Tripathy	5,010.00

				Total	35,010.00
6	20/16.4.19	290000	Valuation	Dr.B.Majhi and others	
				1-Dr.Binodini Majhi	3,000.00
				2.Dr.Sibasankar Sahoo	2,970.00
				3. Dr.Kapil Kumar gavaskar	3,210.00
				4.Dr.Nihar Ranjan Singh-	720.00
				5.Dr.Sanhita Padhi	1,620.00
				6.Dr.Umesh Ch.Naik	690.00
				7.Dr.Durga Prasad Barik	900.00
				8.Dr.Pabitra Kumar Mahapatra	2,310.00
				9.Dr.B.C. Mallik	690.00
				10.Dr.Jayaprakash Das	1,200.00
				11.Dr.K.S.K.Varadwaj	1,860.00
				12.Dr.Dillip Senapati	1,560.00
				13.Dr.Alok Ranjan Tripathy	1,860.00
				14.Dr.Bhagabat Behera	2,070.00
				15.Dr.Suprava Sahu	2,460.00
				16.Dr.Sanjay Kumar Satpathy	3,450.00
				17.Dr.Kishore Kumar Das	5,790.00
				18.Dr.Lipishree Das	4,380.00
				19.Dr.Dharmabrata Mahapatra	3,900.00
				20.Dr.Manod.Kumar Das	2,430.00
				21.Dr.Sarat Kumar Rout	960.00
				22.Dr.Sudarshan	1,410.00

				Mishra	
				23.Dr.Sabita Padhi	2,160.00
				24.Dr.S.P.Das	300.00
				25.Dr.Gurudev Meher	3,180.00
				26.Dr.Khagendra Sethi	3,210.00
				27.Dr.Patita Paban Mishra	570.00
				28.Dr.Priyadarhi Kar	1,080.00
				29.Dr.Umishree Bedamata	3,390.00
				30.Dr.S.K. Acharya	1,770.00
				31.Dr.Abhisek Sharma	1,530.00
				32.Dr.Anjuman Ara	2,070.00
				33.Dr.Jnanee Debasis Mishra	2,160.00
				34.Dr.S.Bhattacharyee	1,470.00
				34.Dr.Bijayladmi Das	2,520.00
				35.Dr.Raj Ku Naik	2,700.00
				36.Dr.Himansu Sekhar Samal	1,380.00
				37.Dr.Nandini Mishra	1,320.00
				38.Dr.Debadhyan Behera	300.00
				39.Dr.Bibekanda Sundray	2,340.00
				40.Dr.Sudhansu Sekhar Bishwal	1,410.00
				41.Dr.Pranati Satpathy	2,490.00
				42.Dr.Netaji Abhinandan	2,880.00
				43.Dr.Jajneswar Sethi	1,860.00
				44.Dr.Subhashree Dash	2,430.00

				45.Dr.Judhistira Sahu	3,540.00
				46.Dr.Pravat Kumar Sarangi	1,080.00
				47.Dr.Srikanta Jena	1,350.00
				48.Dr.Dhananjay Soren	1,770.00
				49.Dr.Dipti Rout	660.00
				50.Dr.Patitapaban Das	1,590.00
				51.Dr.Luna Samanta	780.00
				Total	1,04,730.00
7	25/20.4.19	25340	Exam.Bill	Dr.R.N. Mishra and Others	
				1.Dr.Bibekanda Sundray	5,760.00
				2.Dr.Debadhyan Behera	3,710.00
				3.Dr.Sudhansu Sekhar Biswal	2,390.00
				Total	11,860.00
8	35/1.5.19	123228	Valuation	Dr.Trilochan Mishra and Others	
				1.Dr.Dwiti Ranjan Behera	5,328.00
				2.Dr. Durga Prasad Barik	6,016.00
				Total	11,344.00
9	46/16.5.19	19550	Exam.Bill	Dr.S.Mahapatra and Others	
				1.Dr.Smita Mahapatra	2,450.00
				2.Dr.Pranati Satpathy	4,040.00
				3.Dr.Sangita Rath	1,660.00
				Total	8,150.00
10	48/17.5.19	73230	Exam.Bill	Dr.B.K.Panda and Others	
				1.Dr.Bibekanda Sunderray	4,750.00
				2.Dr.Dibyananda Behera-	3,750.00

				3.Dr.Sudhansu Sekhar Biswal-	5,150.00
				Total	13,650.00
11	65/6.6.19	3078	Exam.Bill	Dr.Anjuman Ara	700.00
				Total	700.00
12	78/3.7.19	378012	Valuation	Dr.S.Das and others	
				1.Dr.Ranjan Bajpayee	150.00
				2.Dr.Pritirekha Das Pattnaik	630.00
				3.Dr.Kapil Kumar Gavaskar	390.00
				4.Dr.D.K.Barik	330.00
				5.Dr.Nihar Ranjan Singh	330.00
				6.Dr.K.S.V.Varad waj	1,350.00
				7.Dr.Rashmi Rekha Satpathy	1,520.00
				8.Dr.Purnendu Padhi	1,230.00
				9.Dr.Dillip Senapati	810.00
				10.Dr.Bhagabata Behera	450.00
				11.Dr, Yajati Nayak	1,080.00
				12.Dr.Suprava Sahu	650.00
				13.Dr.Debabrata Mohapatra	2,700.00
				14.0dr.Chittaranjan Nayak	240.00
				15.Dr.Ashis Ku Senapati	1,770.00
				16.Dr.Lipishree Das	570.00
				17.Dr.Sudarshan Mishra	450.00
				18.Dr.Patitapaban Mishra	390.00
				19.Dr.Gurudev Meher-	540.00

				20.Dr.Somanath Khaosh	590.00
				21.Dr.Anjuman Ara	870.00
				22.Dr.Abhisek Sharma	870.00
				23.Dr.S.Bhattacharjee	1,440.00
				24.Dr.Raja Naik	100.00
				25.Dr.Jnanee Debasis Mishra	1,770.00
				26.Dr.Nandin Mishra	390.00
				27.Dr.Sudhansu S.Bishwal	100.00
				28.Dr.Debadhyan Behera	300.00
				29.Dr.Netaji Abhinandan	1,680.00
				30.DrPranati Satpathy	1,030.00
				31.Dr.Judhisthira Sahu	1,200.00
				32.Dr.Pravat Kumar Sarangi	630.00
				33.Dr.Suprava Mohanty	1,190.00
				34.Dr.Dhananjay Soren	450.00
				35.Dr.Srikant Jena	420.00
				36.Dr.Dipti Rout	300.00
				37.Dr.Luna Samanta	600.00
				38.Dr.Lipika Pattnaik	300.00
				39.Dr.Alok Ranjan Tripathy	930.00
				Total	30,740.00
13	109/29.7.19	1650	Valuation	Dr.Raj Kumar Nayak and others	
14	113/29.7.19	550	Valuation	Dr.Santosh Kumar Paul	550.00
15	114/29.7.19	550	Valuation	Dr.Rabindranath	550.00

				Mishra	
16	115/29.7.19	690	Valuation	Dr.Soumendra Ku Naik	690.00
17	140/22.8.19	30864	Exam.Bill	Dr.Somanath Khaosh	5,280.00
				1.Dr.Patitapaban Mishra	6,540.00
				Total	13,610.00
18	154/10.9.19	32054	Valuation	Dr.P.K.Mahapatra and Others	
				1.Dr.P.K.Mahapata tra	1,740.00
				2.Dr.S.Padhi	1,200.00
				3.Dr.Khirod Ku Sahu	960.00
				4.Dr.D.P.Barik	990.00
				5.Dr.U.C.Naik	1,050.00
				6.Dr.Abani Kumar Bhanja	1,110.00
				7.Dr.N.R.Singh	1,110.00
				Total	8,160.00
19	155/10.9.19	4247	Exam.Bill	Dr.P.K.Jena and Others	
				1.Dr.N.R.Singh	920.00
				Total	920.00
20	188/26.9.19	1250	Exam.Bill	Dr.P.Kar and others	1,250.00
				Total	1,250.00
21	213/27.9.19	57200	Valuation	Dr.J.P.Das and oths	
				1.Dr.Bairagi Charan Mallik	2,070.00
				2.Dr.Purnendu Padhi	3,690.00
				3.Dr.Rashmi Rekha Satpathy	1,830.00
				4.Dr.K.S.K.Bhara dwaj	1,890.00
				5.Dr.Alekh Ku Sutar	7,160.00
				6.Dr.Sabita Nayak	1,860.00
				7.Dr.sasmita Pattnaik	1,860.00
				8.Dr.Smrutiprava	1,830.00

				Das	
				9.Dr.Seetaram Mohapatra	1,960.00
				Total	24,150.00
22	222/3.10.19	756489	Valuation	Dr.Ranjan Bajpayee and Others	
				1.Dr.Ranjan Bajpayee	930.00
				2.Dr.Binodini Majhi	900.00
				3.Dr.Nihar Ranjan Singh	1,590.00
				4.Dr.D.K.Barik	900.00
				5.Dr.Pradipta Ku Mahapatra	900.00
				6.Dr.Soumendra Naik	720.00
				7.Dr.Rashmirekha Satpathy	1,440.00
				8.Dr.A.K.Sutar	1,470.00
				9.Dr.B.C.Mallik	690.00
				10.Dr.Sabita Nayak	1,470.00
				11.Dr.Smrutiprava Das	1,470.00
				12.DrSashi Bhusan Nayak	750.00
				13.Dr.Alok Ranjan Tripathy	1,020.00
				14.Dr.Dillip Kumar senapati	960.00
				15.Dr.Suprava Sahu	231.00
				16.Dr.Sanjeeb Ku Dey	2,310.00
				17.Dr.Bhagabat Behera	2,310.00
				18.Dr.Chitta Ranjan Nayak	2,550.00
				19.Manoj Ku Das	2,220.00
				20.Dr.Dharmabrata Mohapatra	1,050.00
				21.Dr.Asis Ku Senapati	4,620.00

				22.Dr.Neeena dash	1,050.00
				23.Dr.Gurudev Meher	2,250.00
				24.Dr.Khagendra Sethi	2,350.00
				25.Dr.Umishree Bedamata	3,030.00
				26.Dr.Somanath Khaosh	510.00
				27.Dr.Santosh Ku Malua	1,530.00
				28.Dr.Anjuman Ara	660.00
				29.Dr.Abhisek Sharma	660.00
				30.Dr.sanghamitra Behera	1,680.00
				31.Dr Raja Naik	1,680.00
				32.Dr.Netaji Abhinandan	1,710.00
				33.Dr.Sudarshan Mishra	1,710.00
				34.Dr.Pranati satpathy	1,110.00
				35.Dr.Himansu sekhar samal	2,100.00
				36.Dr.Patita Paban Mishra	900.00
				37.Dr.Debadhyan Behera	1,230.00
				38.Sudhansu Sekhar Biswal	1,200.00
				39.Dr.Pravat Kumar Sarangi	990.00
				40.Dr.Bikram Keshari Mishra	780.00
				41.Dr.James Kindo	780.00
				42.Dr.Priyadarshi Kar	1,380.00
				43.Dr.Subhashree Dash	1,380.00
				44.Dr.Luna Samanta	720.00
				45.Dr.Srikanta	1,410.00

				Jena	
				46.Dr.Khirood Ku Saho	750.00
				47.Dr.Bhagabat Behera	2,340.00
				Total	66,391.00
23	234/01.11.19	69748	Exam.Bill	Dr.R.N. Mishra and Others	
				1.Dr.Bibekananda Sundray	3,580.00
				2.Dr.Debadhyan Behera	5,870.00
				3.Dr.Suprava Sahu	2,340.00
				4.Dr.Sudhansu sekhar Biswal	800.00
				Total	12,590.00
24	238/7.11.19	11223	Exam.Bill	Dr.S.Mohapatra and others	
				1.Dr.Pranati Satpathy	1,300.00
				Total	1,300.00
25	239/7.11.19	34269	Exam.Bill	Dr.S.Mohapatra and others	34,269.00
				Total	34,269.00
26	299/9.12.19	21985	Exam.Bill	Dr.Ranjan Bajpayee and Others	
				1.Dr.Siba Shankar Sahu	1,130.00
				2.Dr.Kapil Kumar Gavaskar	1,080.00
				3.Dr.Ranjan Bajpayee	1,430.00
				4.Dr.Sibabrata Das	1,040.00
				5.Dr.Pradipta Ku Mahapatra	20.00
				6.Dr.Binodini Majhi	1,340.00
				Total	6,040.00
27	300/9.12.19	35867	Exam.Bill	Dr.Dillip Senapati and others	
				1.Dr.Alok Ranjan Tripathy	4,650.00

				2.Dr.Dillip Senapati	2,240.00
				3.Dr.Himansu Sekhar Asharya	1,015.00
				Total	7,905.00
28	304/20.12.19	21609	Exam.Bill	Dr.P.K.Sarangi and others	
				1.Dr.P.K.Sarangi	5,750.00
				Total	5,750.00
29	324/9.1.2020	7940	Exam.Bill	Dr.D.K.Behera and others	
				1.Dr.D.K.Behera	1,065.00
				Total	1,065.00
30	338/16.1.20	20545	Exam.Bill	Dr. P.K.sarangi and others	
				1.Dr.P.K.Sarangi	6,240.00
				Total	6,240.00
31	340/21.1.20	26000	Exam.Bill	Dr.Pranati Satpathy and others	
				1.Dr.Pranat Satapathy	985.00
				2.Dr.Sanhita Mahapatra	5,210.00
				3.Dr.Somanath Khaosh	4,995.00
				Total	11,190.00
32	343/21.1.2020	29051	Exam.Bill	Dr.Somanath Khaosh and others	
				1.Dr.Patitapaban Mishra	4,925.00
				Total	4,925.00
33	361/4.2.2020	8235	Exam.Bill	Course Coordinator and others	
				1.Dr.N.R.Singh	1,680.00
				Total	1,680.00
34	383/20.2.2020	2090	Exam.Bill	Controller of Examination and others	
				1.Dr.Dwiti Krushna Behera	660.00
				Total	660.00
35	384/20.2.2020	1196467	Exam.Bill	Dr.B.M.Majhi	

				and others	
				1.Dr.Binodini Majhi	810.00
				2.Dr.Sibasankar sahu	930.00
				3.Prof.Pritirekha Das Pattnaik	930.00
				4.Dr.Ranjan Bajpayee	2,040.00
				5.Dr.Umesh Chandra Naik	720.00
				6.Dr.Sanhita Padhi	930.00
				7.Dr.D.P.Barik	4,350.00
				8.Dr.Soumendra kumar Naik	1,830.00
				9.Dr.Pradipta Kumar Mohapatra	2,580.00
				10.Dr.Nihar Ranjan Singh	1,380.00
				11.Dr.Khirod Kumar Sahu	1,410.00
				12.Dr.B.C.Mallik	570.00
				13.dr.Jay Prakash das	1,680.00
				14.Dr.Purnendu Padhi	2,160.00
				15.Dr.K.S.K.Vara dwaj	2,100.00
				16.Dr.Rashmirek ha Satpathy	1,050.00
				17.Dr.Kishore Kumar das	5,460.00
				18.Dr.Suprava Sahu	4,230.00
				19.Dr.sanjeeb Ku Dey	270.00
				20.Dr.Sanjay Kumar Satpathy	2,280.00
				21.Dr.Bhagabat Behera	2,700.00
				22.Dr.Dillip Senapati	1,650.00
				23.Dr.Alok Ranjan Tripathy	3,120.00

				24.Dr.Gurudev Meher	3,030.00
				25.Dr.Umishree Bedamata	3,240.00
				26.Dr Manoj Kumar Das	5,730.00
				27.Dr.Chittranjan Nayak	4,200.00
				28.Dr.Asis Kumar Senapati	4,620.00
				29.Dr.Nirupama	2,460.00
				30.Dr.Lipishree das	3,840.00
				31.Dr.Dharmabrat Mahapatra	4,170.00
				32.Dr.B.C.Das-5101.00	5,101.00
				33.Dr.Sudarshan Mishra	1,230.00
				34.Dr.Sarat Kumar Rout	1,050.00
				35.Dr.Praveen Bobby Bhanja	300.00
				36.dr.Ashok Dansana	1,950.00
				37.Dr.Patitapaban Mishra	3,300.00
				38.Dr.Somanath Khaosh	480.00
				39.Dr.Santosh Kumar Malua	2,190.00
				40.Dr.Anjuman Ara	1,800.00
				41.Dr.Abhisek Sharma	660.00
				42.Dr.Priyadarshi Kar	1,080.00
				43.Dr.Subarna Bhattacharjee	1,410.00
				44.Dr.Raj Kumar Naik	1,800.00
				45.Dr.Sanghamitra Behera	1,770.00
				46.Dr.Bijaylaxmi Dash	4,320.00
				47.Dr.Jnanee	1,890.00

				Debasis Mishra	
				48.Dr.Jajneswar Sethi	2,760.00
				49.Dr.Bibekanan da Sundray	2,970.00
				50.Dr.Debadyan Behera	480.00
				51.Dr.S.S.Bishwal	1,790.00
				52.Dr. Himansu Sekhar Biswal	2,190.00
				53.Dr.Nandini Mishra	2,760.00
				54.Dr.Pranati Satpathy	2,280.00
				55.Dr.Bikram Keshari Mishra	2,040.00
				56.Dr.Subhashree dash	2,160.00
				57.Dr.Judhisthira Sahoo	3,750.00
				58.Dr Pravat Kumar Sarangi	1,470.00
				59.Dr.Dhananjay Soren	1,350.00
				60.Dr.Dipti Rout	660.00
				61.Dr.Lipika Pattnaik	660.00
				62.Dr.Luna Samanta	2,040.00
				Total	1,36,161.00
36	403/3.3.2020	136013	Valuation	Dr.Trilochan Mishra and Others	
				1.Dr.Trilochan Mishra	16,616.00
				2.Dr.Dwiti Krushna Behera	11,110.00
				3.Dr. Durga Prasad Barik	5,506.00
				Total	33,232.00
37	426/12.3.2020	33301	Valuation	HOD Botany and others	
				1.Dr.N.R.Singh	2,480.00
				2.Dr.Durga Prasad Barik	1,740.00

				3.Prof.P.K.Mahap atra	1,200.00
				4.Dr.U.C.Naik	540.00
				5.Dr.Sanhita Padhi	540.00
				6.Dr.Khirod Kumar Sahu	1,880.00
				Total	8,380.00
38	430/16.3.2020	43975	Valuation	HOD Physics and others	
				1.Dr.Debadhyan Behera	4,020.00
				2.Dr.S.S.Bishwal	765.00
				Total	4,785.00
			Guest Faculty		
	20/16.4.19	290000	Valuation	Dr.Sudarshan Pradhan	1,860.00
				Dr.Soymbhu Kumar Mishra	1,050.00
	234/1.11.19	2340	Examination	Dr.Shanti Narayan Rout	2,340.00
	430/16.3.2020	930	Valuation	DR Shanti Narayan Rout	930.00
	384/20.2.2020	2160	Examination	Dr.Sudarshan Pradhan	2,160.00
	78/3.7.19	1020	Valuation	Dr.Biswaroop Singh	1,020.00
					9,360.00
				Grand Total	6,33,462.00

Audit objection memo was issued seeking clarification regarding the payments made to the teaching staffs by adhering UGC norms & condition & for early compliance. But objection memo did not return back till close of Audit. Any compliance regarding this matter also not produced to audit. So the entire amount of **Rs.6,33,462.00** is kept under objection till production of the compliance before audit.

14.31 - Clarification wanting regarding Remuneration paid to teaching staffs(getting UGC Scale) for Examination work (GENERAL CASHBOOK) (o.s.p no-262-263) :-

As per UGC guideline published in the **Orissa Gazette No.1546 dt.3.11.89** approved through Resolution **No.44032/VE/N/115/89(pt.)/EYS dated.6.10.89** by the Govt. in the erstwhile EYS Dept. with concurrence of the **Finance Dept. vide U.O.R.No.620/PCC dated 6.10.89** has expressly prohibited payment of remuneration towards examination duties such as invigilation, setting of question paper valuation of Answer `scripts and other

examination purposes to the employees covered under UGC scale. Teachers shall discharge their duties relating to examination including valuation and tabulation, question setting and moderation as part of their academic function.

Commissioner-cum-Secretary, Higher Education, Govt. of Odisha, vide his letter No. **XVIII. HE(A)42/10 30050(19)/HE .dated 16/10/2010** prohibited payment of remuneration for examination related work to examiners getting UGC scale of pay.

The same was also clarified by the Higher Education Dept. vide its **Lr.No.532(27)/HE.Dt.6.1.2011**.

However, It has been observed from the payment vouchers that during the year 2019-20, payment has been made to the teachers of the University covered under UGC Scale as remuneration for examination work.

Details of payment made during the year 2019-20 given below.

Sl .no	Voucher No	Amount	Purpose	Name of the Person	Deptt.	Amount
1	219/17.06.20	103625	Examination	Dr.N.R.Singh	Botany	285.00
				Dr.S.Padhi	Botany	285.00
				Dr.Somanath Khaosh	Geology (Reader)	630.00
				Dr.Spmanath Khaosh	Geology	630.00
				Dr.Luna Samanta	Zoology	345.00
				Dr.R.N.Mishra	Reader in Physics	750.00
				Dr.Pranati Satpathy	Lect.in Physics	480.00
				Dr.Prumendu Pairhi	Chemesty	465.00
				Dr.Birendra Panda	Physics	465.00
				Dr.Debadhyan Behera	Physics	465.00
				Dr.Manorama Patri	Zoology	345.00
				Dr.R.Paikray	Physics	750.00
					Total	5,895.00
				2	1193/23.01.20 20	27496
Dr.Pranati Satpathy	Physics	500.00				
Dr.Abhisek Sharma	Hindi	1,500.00				
Dr.Anjuman Ara	Hindi	3,430.00				
	Total	5,430.00				

	Grand Total	11,325.00
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Audit objection memo was issued seeking clarification regarding the payments made to the teaching staffs by adhering UGC norms & condition & for early compliance. But objection memo did not return back till close of Audit. Any compliance regarding this matter also not produced to audit. So the entire amount of **Rs.11,325.00** is kept under objection till production of the compliance before audit.

14.32 - -

Para is settled at POM Level.

14.33 - -

Para is settled at POM Level.

14.34 - Production of Guidelines for Clarification wanting regarding appointment of Resource persons & Production of Guidelines & It's related Files of "CIVIL SERVICE COACHING CENTRE"(o.s.p no.-50):-

On scrutiny of the Civil Service Coaching Centre Cashbook w.r.t it' expenditure vouchers it is seen that during the year 19-20 a sum of Rs.54000.00 has been paid to Sri Chinmaya Ku Barik towards remuneration charge. He is a Resource person teaching Mathematics & Reasoning to the students of Civil service coaching centre. Details given below.

SI .No.	Voucher No./Date	Period	Amount	No. of Classes taken by Sri Barik.
1	10/13.9.19	August-2019	1000.00	01
2	12/5.10.19	Sept-2019	12000.00	12
3	14/2.11.19	Oct-2019	10000.00	10
4	16/19.12.19	Nov-2019	6000.00	06
5	17/5.2.20	Jan-2020	12000.00	12
6	18/11.3.20	Feb-2019	13000.00	13
TOTAL			54000.00	54

As per the carrier bio-data supplied by the Local authority , Sri Chinmaya Ku. Barik is a Science Graduate & taking classes of Mathematics and Reasoning to the aspirants of IAS and taking Rs.1000.00 per class.

So through objection statement audit seeks clarification regarding the appointment of Resource Persons & the guidelines for recruitment of the Resource persons may produced before audit for verification. In response to audit objection statement the local authority replied that

1. The new syllabus of UPSC/OPSC requires the students should be taught reasoning/verbal-nonverbal.
2. In University education system appropriate teachers from the above subject not there.
3. Mr. Chinmaya Ku Barik is a Graduate(IST) in which descriptive Mathematics is part of it. Further he also runs a coaching centre in College Square. Where he gives coaching for Arithmetic & reasoning.

The reply of the local authority is not satisfactory. From the above point it is conclude that

There was no specific guidelines were followed by the University authorities in appointment of resource persons for such challenging examination. Further the preliminary result of enrolled students of last two years is not encouraging . One of the reasons may be attributed to the fact of non recruitment of qualified resource persons. Further the monitoring aspect as contemplated in

“Opening of Civil Service Coaching Centre.” Therefore the University Authority is suggested to meticulously follow the guideline in selection and appointment of resource persons.

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14.35 - Irregular Expenditure(payment made to Sri Gyana Ranjan Biswal of civil Service Coaching Center by violating Govt. Guideline.o.s.p no-50-51):-

While checking the cash book with reference to expenditure vouchers of Civil Service coaching center, it is seen that a sum of Rs.18000.00 has been paid to Sri Gyana Ranjan Biswal, Asst. Librarian for the year 2019-20 as detailed below.

SI .No.	Voucher No./Date	Period	Amount
1	10/13.9.19	August-2019	3000.00
2	12/5.10.19	Sept-2019	3000.00
3	14/2.11.19	Oct-2019	3000.00
4	16/19.12.19	Nov-2019	3000.00
5	17/5.2.20	Jan-2020	3000.00
6	18/11.3.20	Feb-2019	3000.00
		TOTAL	18000.00

In support of payment the following information's may produced to audit for verification.

1. Whether ear-mark Library room for Civil Service coaching center present in Ravenshaw University or not.
2. Total number of books purchased till now.
3. Issue register of library books.
4. Library stock register.
5. Purchase voucher of News papers, Magazines and Journals.

Audit also verified the cash book w.e.f dt.01.04.2019 to dt.31.3.2020 regarding the purchase of Books, Journals and News papers. On verification it is seen that, only one or two books were purchased during the year but not a single News papers or Journals were purchased for Library of Civil Service Coaching Center. Which imply that without provision of infrastructure the payment has been made by violating Lr. No.4328/HE-PTC-SCHM-0001/2015/HE dt.16.2.17.

In response to audit objection statement issued local authority stated that, “The Library which was with the IAS Coaching Center is now with the Civil Service Coaching Center. Mr. Gyanaranjan Biswal is being engaged in the Library. Students are referring the books and other study materials in the library. As Sri Biswal has the experience of working in IAS Coaching Center, he is being given the charge of the part time Library Assistant of the Library of Civil Service Coaching Center.”

The reply of the local authority is not convincing at all. Because after closer of IAS Study Center neither stock of books nor stock of Computers, Xerox machine, Printer etc were handed over to Civil Service Coaching Center nor the stock register of contingent and books were produced to audit for verification. Audit also asked to produce the Library stock and issue register of books issued to students of Civil Service Coaching Centre through issue of objection statement. In this regard memo is return back with nil reply. In absence of the reply of the Local Authority it could not be ascertained whether the stock of books meant for erstwhile IAS coaching center were utilized for the purpose of Civil Service coaching. Hence the stock and issue register may be produced to audit for verification. Till then the amount of Rs. 18,000.00 paid to Sri Gyanaranjan Biswal, Part time Library assistant which is regarded as idle salary is kept under objection.

14.36 - NON-PRODUCTION OF VOUCHERS OF NSS NORMAL CASHBOOK (o.s.p no-61):-

During scrutiny of the NSS Normal cashbook it is seen that vide voucher no.122/31.3.20 cashbook pg no-53 a sum of Rs.12000.00 has been paid to Sri Tapas Ranjan Swain, NSS Asst. towards remuneration for the period 2016-17 to17-18. But regarding this expenditure the voucher produced to audit is not counter signed by the competent authority of the Institution. This is irregular & inadmissible. So the voucher is not at all treated as genuine voucher in support of the expenditure made by the local authority.

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. Hence the Para stands on it's own merit . The entire amount of Rs 12000.00 is suggested for recovery from Sri Tapas Ranjan Swain, I/C NSS Asst Cum Library Asst..

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Tapas Ranjan Swain	Librarian	Librarian, Kanika Library, Ravenshaw University	12000

14.37 - CLARIFICATION WANTING (NSS cashbook) o.s.p no-61:-

During scrutiny of the NSS Normal cashbook it is seen that vide voucher no.123/31.3.20 cashbook pg no-53 a sum of Rs.450.00 advance adjustment shown against Sri Subrata Acharya, Programme Co-Ordinator against advance amount of Rs. 15000.00 . But on scrutiny of the bank passbook w.r.t cashbook it is seen that vide cheque no.605346/dt.5.9.20 a sum of Rs 15000.00 has been cash withdrawn by Sri Tapas Ranjan Swain. But in cashbook it is shown as adv paid to programme Co-ordinator 2019-20. Audit needs clarification regarding the withdrawal of money & who against the advance amount will be shown.

Objection memo was issued in this regards did not return back. The voucher produced to audit is not counter signed by the competent authority .So the voucher is not at all accept by audit as expenditure voucher.

Hence the local authority is suggested to produce the same before next audit for verification. Till then the entire amount of Rs.15000.00 is kept under objection.

14.38 - CLARIFICATION WANTING REGARDING ADVANCE ADJUSTMENT SHOWN AGAINST Prof.P.R.Daspatanaik (NSS cashbook) o.s.p no-61.:-

On scrutiny of the NSS Special cashbook it is seen that vide vr.no.20/25.6.19, pg no.45 a sum of Rs.11250.00 advance adjustment shown against Sri P.R. Daspattanaik, programme co-ordinator,2016-17.But as per Audit Report no such advance has been paid to Sri Das Pattanaik during the year 16-17.

So in objection statement audit sought for production of the files regarding the advance payment made, the bank statement for the year 2016-17 & its related documents for verification. The vouchers produced to audit against the expenditure is also not signed/ countersigned by the competent authority of the Institution. (shown as expenditure towards Bus tickets & others)

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. Hence the local authority is suggested to produce the same before next audit for verification. Till then the entire amount of Rs.11250.00 is kept under objection.

14.39 - LOSS OF FUND DUE TO EXCESS AMOUNT DEBITED FROM BANK BUT NOT BOOKED AS EXPENDITURE IN CASHBOOK(o.s.p no-197).

During scrutiny of the UGC Cashbook w.r.t bank statement of **UBI bearing A/C NO – 407102020000183** ,it is seen that on dtd. 1.6.19 A sum of Rs 3250.00 has been debited from bank. But in cashbook no such expenditure has been reflected & the corresponding voucher regarding the expenditure made also not available in the voucher guard file. So in objection memo audits sought for clarification about the amount debited from bank & non entry in cashbook. And also requested to produce the voucher regarding the expenditure (if any expenditure made during the period).

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. Not a single voucher in support of the expenditure/ withdrawal made available to audit for verification. Hence the para stands on its own merit.Hence the entire amount of Rs. 3250.00 needs recovery from the person responsible.

As Mr. Rajendra Rao was the custodian of the accounts during the year 2019-20,The amount will be recovered from him.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	MR. RAJENDRA RAO	OFFICE SUPERITENDENT	EX. CASHIER CUM SUPERITENDENT, RAVENSHAW UNIVERSITY CUTTACK	3250

14.40 - Clarification regarding transfer of fund from UGC to General fund cashbook (o.s.p no-192).

On checking the payment vouchers w.r.t UGC cashbook it is noticed **that vide vr.no.41/3.6.19** a sum of Rs.60,00,000.00 has been shown as transfer to SBI General Fund a/c no. 30114001616 & on **dtd.4.9.19** the same amount has been refunded back from Gen. fund to UGC Cashbook vide ch no. **078255/29.8.19, vr no. 485/29.8.19.**

So in objection memo audit asked the reason for which such type of transactions are made & needs clarification that why it will not be treated as diversion of fund.

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. Hence the local authority is suggested to produce the information to audit without delay, till then the entire amount is kept under objection.

14.41 - Non - Production of file (o.s.p no-192).

On checking the payment vouchers w.r.t UGC cashbook it is noticed that a sum of Rs. 16,00,000.00 paid to CPWD-II, BBSR for construction of multipurpose indoor hall vide vr no.98/6.10.19. On scrutiny of the cashbook it is found that on dtd. 29.7.19 a sum of Rs.20,00,000. 00 has been received from CPWD, BBSR as refund back amount. But during scrutiny of the General Cashbook it is revealed that the amount of Rs. 20,00,000.00 has been transferred from Gen to UGC cashbook vide ch no. 390025/17.7.19 & vr no.315/17.7.19 (transferred to UGC a/c no.0183 form ID grant head). Therefore its concerned file may be produced before audit for verification.

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. The file regarding the transfer of fund also not produced to audit for verification. Hence the local authority is suggested to produce the information to audit without delay, till then the entire amount is kept under objection.

14.42 - Non- Production of related files & stock register (o.s.p no-193).

On checking the payment vouchers w.r.t UGC cashbook it is noticed a sum of Rs.36677 paid to different firm towards balance payment (arrear payment) regarding purchase of Library books &etc. on scrutiny of the vr no.89/4.9.19 it is revealed that as per the voucher attached to the Guard file first payment was made on dt. 29.8.19 amounting to Rs.47796.00, but no such payment is found out in the cashbook as well as in bank statement during the year 2019-20.

Therefore in objection statement audit sought for production of the concerned purchase file/tender or quotation file of both the payments along with stock register to produced before audit for verification.

Details of expenditure given below.

SL.NO	VR.NO/ DATE	NAME OF THE AGENCY	BALANCEPA YMENT MADE (during the year 2019-20)	TOTAL PAYMENT DUE	1 ST PAYMENT A MOUNT/DATE (AS PER VOUCHER)	REMARK
1	88/4.9.19	MITTAL ENTE RPRISES	19981	199815	179834/20.4.17	Bill no.010/2017-18 dt.20.4.17
2	89/4.9.19	OVERSEAS PRESS INDIA PVT.LTD	16696	64492.49	47796.00/29.8.19	neither such amount debited from bank nor such amount shown as exp. in cashbook.
		Total	36677.00			

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. The related files regarding the expenditure made also not produced to audit for verification. Hence the local authority is suggested to produce the information to audit without delay, till then the entire amount is kept under objection.

14.43 - Non-Production of EMD register & its concerned files (o.s.p no-193-194).

On checking the following payment vouchers w.r.t General cashbook it is noticed that a sum of Rs.345275.00 has been shown as expenditure towards refund of EMD to different firms during the year 2019-20. Therefore the EMD Register & its concerned files may be produced before audit for verification. The details are given below.

Vr.no./date	Amount	Remarks
1/1.4.19	331730	BIO TECHNICA
2/1.4.19	13545	LABTEK
TOTAL	345275.00	

Therefore EMD Register & its concerned files was asked to produced before audit through objection statement. But neither objection memo nor the related documents produced to audit for verification. Hence the local authority is suggested to produce to next audit for verification. Till then the entire amount is kept under objection.

14.44 - Non-Production of quotation/ tender file & stock register (o.s.p no-194).

On checking the paid voucher w.r.t UGC cashbook it is revealed that in the following vouchers so many items like scientific equipments, Lab equipments, chemicals, Aqua guard ,UPS system etc. have been procured from different firms against which quotation/tender file, purchase order , stock register were asked to produced before audit for verification.

The details are given below.

Sl no.	Vr.no./date	Amount	Remarks	Items
1	18,19,20/14.5.19	313113	ORISSA SCINTIFIC COMPANY	SCIENTIFIC EQUIPMENTS
2	53/16.7.19	85000	GLOBAL ASSOCIATES	AQUAGUARD
3	59,60/29.7.19	227588	SRICO PVT. LTD	SCIENTIFIC EQUIPMENTS
4	61,62,63/29.7.19	530460	SPANCO TEK	LAB EQUIPMENTS
5	64,65,66/29.7.19	306600	BIO TECHNICA	CHEMICALS
6	67,68,69/29.7.19	190680	MAHAVEER AGENCY	SCIENTIFIC EQUIPMENTS
7	70,71/30.8.19	106200	IR.TECH.SERVICE PVT LTD	SCIENTIFIC EQUIPMENTS
8	90,91/22.9.19	75443	MAHAVEER AGENCY	SCIENTIFIC EQUIPMENTS
9	92,93/22.9.19	37760	BIO CARE LIFE SCIENCE	SCIENTIFIC EQUIPMENTS
10	103,104/22.11.19	119637	LAB CHEMICALS PVT LTD	SCIENTIFIC EQUIPMENTS
11	105,106/23.12.19	94574	SCIENTIFIC TRADERS	SCIENTIFIC EQUIPMENTS
12	107/23.12.19	25488	INDOCHEMICALS & INSTRUMENTS	SCIENTIFIC EQUIPMENTS
13	108,109/23.12.19	32025	FRONT LINE	SCIENTIFIC

			TECHNOLOGIES	EQUIPMENTS
14	110 TO 112/5.2.20	959997	ACCVEIL SOL.PVT LTD	UPS & ETC
15	116/11.3.20	59578	UNION SCIENTIFIC MART	LAB EQUIPMENTS
16	117/11.3.20	9135	FRONT LINE TECHNOLOGIES	LAB EQUIPMENTS
	TOTAL	3173278.00		

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. The local authority did not produce full fledged relevant records for which audit could not scrutinize the voucher and arrived at a final conclusion regarding the regularity of expenditure. Hence it is suggested that all the records linked to purchase process may be produced full fledgely to next audit for verification. Till then the amount is held under objection.

14.45 - Non- Production of purchase order & tender file (UGC cashbook) (o.s.p no-195).

On checking the following payment vouchers w.r.t UGC cashbook it is noticed that a sum of Rs. 50,01,640.00 has been shown as expenditure towards purchase of library books. As it includes money values more than lakhs, the file regularising the purchase, the tender/quotation, agreement with the supplier were asked to be produced before audit to examine the procedural correctness & the financial benefits availed there on.

The details are given below

SL.NO	VR.NO/DATE	NAME OF THE AGENCY	AMOUNT
1	7/10.5.19	SAGE PUBLISHING PVT. LTD	23160
2	21/30.5.19	AMIT BOOK DEPOT	1195605
3	22/30.5.19	SARAT BOOK HOUSE PVT.LTD	23068
4	23/ 30.5.19	SABNAM PUSTAK MAHAL	2579355
5	24/ 30.5.19	TECHNIC BOOK INTERNATIONAL	184114
6	25/30.5.19	RATNA SAGAR PVT.LTD	57739
7	26/30.5.19	CHANNEL PUBLICATION	274324
8	27/30.5.19	NEW CENTRAL BOOK AGENCYPVT.LTD	72278
9	28/30.5.19	AAMA ODISHA	19425
10	29/30.5.19	ADITYA BOOK PVT.LTD	145464
11	30/30.5.19	ACADEMIC MEDIA	93434
12	31/30.5.19	MANORAMA	36348

		PUBLICATION	
13	32-33/30.5.19	OVERSEAS PRESS INDIAN PVT.LTD	297326
		TOTAL	5001640

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. The local authority did not produce relevant records for which audit could not scrutinize the voucher and arrived at a final conclusion regarding the regularity of expenditure. Hence it is suggested that all the records linked to purchase process may be produced full fledgy before next audit for verification. Till then the amount is held under objection.

14.46 - Non-Production of sub voucher (o.s.p no-195):-

On checking the paid voucher w.r.t General cashbook it is revealed that in the following vouchers, concerned sub vouchers are not made available in the guard file. Therefore the sub vouchers mentioned below were asked to be produced before audit for verification.

The details are given below.

Vr.no./date	Amount	Sub voucher no.	Amount	Particulars
124/16.5.19	60000	9	483.90	Paid to Dr. P.K. Jena, Botany for Dept. Development
140/21.5.19	19594	9	6000.00	Paid to Dr. P.K. Jena, Botany for Seminar
173/29.5.19	162449	13	100.00	Paid to Prof. Asima Sahu , Pol. Sc.for Dept. Development
Total	527213.00		6583.90	

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. Hence it is suggested that all the vouchers linked to this expenditure may be produced full fledgy to next audit for verification. Till then the amount is held under objection.

14.47 - Non-Production of file (o.s.p no-138):-

The following files of different section/wings were asked to be produced to audit for verification. Details are given below.

Sl no.	Vr.no./date	Amount	Name	Particulars
1	340/25.7.19	17284	Prof . S. Rath,CCD	Interview/Recruitment
2	379/5.8.19	266473	Dr. k.K. Das,Comm	Admission 2018-19
3	396/6.8.19	23721	Mr.B.RSingh,Placem ent	Campus Drive Recruitment
4	457/22.8.19	45000	Dr.S.K Nayak,Co- ordinator	Carrier counselling

5	475/28.8.19	56279	Prof . S. Rath,Psy	CAS promotion/Recruitment
6	762/4.10.19	44575	Dr.D.Mohapatra,HOD , Edu	Admission
	TOTAL	453332.00		

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. The local authority did not produce relevant records for which audit could not scrutinize the voucher and arrived at a final conclusion regarding the regularity of expenditure. Hence it is suggested that all the records linked to the above process may be produced full fledgy before next audit for verification. Till then the amount is held under objection

14.48 - Non - Production of file bearing no.N-61(NSS file) & Stock register (General Cashbook)(o.s.p no- 145 &280

On checking the paid voucher w.r.t General cashbook it is found that Vide Voucher no. 1028/24.12.19 a sum of Rs. 11125 .00 has been paid to Krishna Brijabhoomi Printers & publishers (UP), Brundaban Gate Mathura. ForNSS work. The payment has been made through Dr.S.K. Acharya, Co-ordinator, NSS bureau. So the concerned file bearing no. NSS file/N61 & the stock register was asked to be produced to audit for verification.

Objection memo issued in this regards did not return back. The required file &the stock register also not produced to audit for verification till completion ofaudit. So the local authority again impressed to produce the same before audit for verification. Till then the amount of Rs.11125 .00 kept under objection.

14.49 - Clarification wanting for payment made without GST Bill to the Shop Keeper (o.s.p no-145) :-

On checking the paid voucher w.r.t General cashbook it is revealed that payment made to the Shopkeeper without GST Number/GST Bill . So clarification were wanting regarding the payment & compliance reported before audit.

Details given Below.

Vr. no/Date	Amount	Sub Voucher No.	Amount	Particulars	Remarks
391/6.8.19	52067	1	26747	Paid to Mahalaxmi Sweets Stall & South Indian For Kesar Laddu On the Occasion of Republic Day	Advance Adj. Against Mr. R. Rao, O.S
391/6.8.19	52067	6	22200	Patra Light & Decoration	Advance Adj. Against Mr. R. Rao, O.S
392/6.8.19	5455	1	5100	Paid to Mahalaxmi Sweets Stall & South Indian for Tiffin packets On	Advance Adj. Against Mr. R. Rao, O.S

				the Occasion of ICCR Programme.	
	TOTAL		54047.00		

Neither reply of the objection memo nor any compliance was received by the local authority till closure of audit. Hence the amount kept under objection till production of the same before audit.

14.50 - Non - Production of file (o.s.p no-145) :-

The following files of different section/wings were asked to be produced before audit for verification.

Details are given below.

SI no.	Vr.no./date	Amount	Name	Particulars
1	805/29.10.19	265000.00	OFDC, BBSR	As per revised estimate payment made to OFDC for maintenance of Land Scaped Garden of Ravenshaw University for the period 1.02.2019 to 31.5.2019
2	830/1.11.19	456546.00	TDS payment by Hardev Singh, Advocate	TDS payment by Hardev Singh, Advocate for period 2015-16 to 2018-19
3	750/4.10.19	210000.00	V. Mohapatra, Advocate	Fees for the month of 2/2019 to 7/2019
4	991/5.12.19	680000.00	HB solution Pvt Ltd.	For internet (Quick heal Antivirus)
5	1000/10.12.19	175000.00	Mr. M.P. Rout & others	For Admission-2019
7	1033/31.12.19	102138.00	Chanakya Printers & Suppliers	ID card(File & stock Register Wanting)
8	1084/7.1.20	50000.00	AMRI Hospital	For Insurance
9	1089/8.1.20	236758.00	The New India Ass. Co. Ltd.	For Insurance
10	1147/8.1.20	102865.00	Dr. D. Mohapatra, Economics	Admission(Advance Adjustment)
11	1172& 73/22.1.20	39451.00	Maple Furniture (P) Ltd.	Purchase of Furniture
12	1309& 1310/6.3.20	74220.00	Cabella Marketing	Purchase of Inverter
13	1323& 1324/12.3.20	257299.00	Seventh Avenue	Paid to Seventh Avenue for convocation(concerned file, quotation /tender file,

				Attendance Sheet of the members attended the convocation produced to audit for verification.
14	1328-A/13.3.20	8148000.00	MO SPORTS through PFMS	Paid to Mo Sports
15	1341/30.3.20	65695.00	Pradipta Ku Jena	Honey Combs (Brick zally) for 4 nos of parking area in the ravenshaw university (concerned file, estimate etc produced to audit for verification.)
	Total	10862972.00		

Objection memo was issued in this regards did not return back. Compliance also not received till closure of the audit. The local authority did not produce relevant records for which audit could not scrutinize the voucher and arrived at a final conclusion regarding the regularity of expenditure. Hence it is suggested that all the records linked to the above process may be produced full fledgy before next audit for verification. Till then the amount is held under objection.

14.51 - Clarification wanting regarding payment made to the Shop Keeper without GST Bill (Memo no 139/8.8/4.21) :-

On checking the paid voucher w.r.t UGC cashbook it is revealed that payment made to the Shopkeeper without GST Number/GST Bill . So through objection memo audit sought for clarification regarding the payment & early compliance. Details given below.

SI no	Voucher No./Date	Department	Invoice No.	Date	Amount
1	21/30.5.19	Political science	IN2619	23.03.2019	7,420.00
2	Amit Book Depot	Sociology	IN2624	23.03.2019	30,793.00
3		Botany	IN2597	23.03.2019	52,566.00
4		English	IN2604	23.03.2019	23,449.00
5		English	IN2605	23.03.2019	13,927.00
6		Mass communication	IN2614	23.03.2019	48,421.00
7		Mass communication	IN2615	23.03.2019	36,876.00
8		Political science	IN2620	23.03.2019	33,854.00
9		Psychology	IN2621	23.03.2019	56,281.00

10		Psychology	IN2622	23.03.2019	23,354.00
11		Sociology	IN2623	23.03.2019	57,348.00
12		Applied geography	IN2674	23.03.2019	2,235.00
13		Geography	IN2684	23.03.2019	2,997.00
14		Chemistry	IN2677	23.03.2019	2,243.00
15		Botany	IN2676	23.03.2019	29,601.00
16		Botany	IN2675	23.03.2019	4,542.00
17		Commerce	IN2678	23.03.2019	20,030.00
18		Economics	IN2679	23.03.2019	2,548.00
19		English	IN2682	23.03.2019	1,465.00
20		Education	IN2680	23.03.2019	33,949.00
21		Education	IN2681	23.03.2019	8,841.00
22		ETC/IST	IN2683	23.03.2019	1,686.00
23		Geology	IN2685	23.03.2019	5,612.00
24		Math	IN2686	23.03.2019	3,971.00
25		MBA	IN2687	23.03.2019	26,821.00
26		MBA	IN2688	23.03.2019	2,997.00
27		Mass Media	IN2690	23.03.2019	1,594.00
28		Mass Media	IN2691	23.03.2019	8,392.00
29		Philosophy	IN2692	23.03.2019	1,163.00
30		Physics	IN2693	23.03.2019	4,076.00
31		Physics	IN2694	23.03.2019	19,324.00
32		Political science	IN2695	23.03.2019	42,539.00
33		Psychology	IN2696	23.03.2019	3,741.00
34		Psychology	IN2697	23.03.2019	5,994.00
35		Sociology	IN2698	23.03.2019	7,797.00
36		Sociology	IN2699	23.03.2019	16,478.00
37		Zoology	IN2700	23.03.2019	1,754.00
				TOTAL	6,46,679.00
1	21/30.5.19	Geography	IN2607	23.03.19	32,969.00
2	Amit Book Depot	Geography	IN2608	23.03.19	639.00
3		Applied Geography	IN2594	23.03.19	36,563.00
4		Applied Geography	IN2595	23.03.19	22,423.00
5		Botany	IN2596	23.03.19	4,122.00
6		Chemistry	IN2598	23.03.19	15,615.00
7		Commerce	IN2599	23.03.19	81,503.00

8		Economics	IN2600	23.03.19	14,273.00
9		Economics	IN2601	23.03.19	40,631.00
10		Education	IN2602	23.03.19	14,136.00
11		Education	IN2603	23.03.19	39,063.00
12		ETC/ICT	IN2606	23.03.19	9,135.00
13		History	IN2609	23.03.19	11,163.00
14		History	IN2610	23.03.19	80,020.00
15		MBA	IN2613	23.03.19	98,356.00
16		MBA	IN2612	23.03.19	12,562.00
17		Math	IN2611	23.03.19	17,137.00
18		Philosophy	IN2617	23.03.19	6,222.00
19		Philosophy	IN2616	23.03.19	7,641.00
20		Physics	IN2618	23.03.19	15,209.00
21		Zoology	IN2625	23.03.19	1,621.00
				TOTAL	5,61,003.00
1	31/30.5.19	Philosophy & Chemistry	MP-114/19	14.03.19	16,000.00
2	Manorama Publications	Odia	MP-114/19	14.03.19	13,662.00
3		Miscellaneous	MP-115/19	14.03.19	7,428.00
				TOTAL	37,090.00
1	28/30.5.19/ AMA ODISHA	Odia	230	22.02.19	19,425.00
				TOTAL	19,425.00
				Grand Total	12,64,197.00

Neither reply of the objection memo nor any compliance was received by the local authority till closure of audit. Hence the amount kept under objection till production of the same before audit.

14.52 - Non-Production of Progress Register & Attendance Register (DEPT. OF ZOOLOGY) o.s.p no-109

On checking of paid vouchers with reference to General cash book it is noticed that a sum of Rs. 311000.00 has been paid towards remuneration of GF/VF/VP for the year 2019-20. Hence

- 1) Progress Register certified by H.O.D of the concerned Department
- 2) Attendance Register of each faculty member (no. of classes taken) certified by H.O.D of the concerned Department
- 3) Time Table allotted by the concerned Department was asked to be produced to audit for verification.

The details of persons engaged as Guest Faculty/ Visiting Faculty of the concerned Department during the year

2019-20 given below.

NAME OF THE DEPTT.	SL NO.	NAME OF THE PERSON	DESIGNATION	MONTH	NO. OF CLASSES TAKEN	classes as per audit	AMOUNT
ZOOLOGY							
vr.no.57/20.4.19	1	Dr.Bhupesh Patel	GF	Mar'19	40		20000
		Total			40		20000
vr.no.774/5.10.19	1	Ashok Kumar Mallick	GF	Aug-19	21		10500
	2	Ashok Kumar Mallick	GF	Sep-19	32		16000
	3	Sushil Kumar Sahu	GF	Aug-19	41		20000
	4	Dr.Bhupesh Patel	GF	Aug-19	40		20000
	5	Dr.Bhupesh Patel	GF	Sep-19	40		20000
		Total			174		86500
vr.no.865/6.11.19	1	Sushil Kumar Sahu	GF	Sep-19	40		20000
		Total			40		20000
vr.no.1003/1.1.12.19	1	Ashok Kumar Mallick	GF	Oct-19	22		11000
	2	Ashok Kumar Mallick	GF	Nov-19	40		20000
	3	Sushil Kumar Sahu	GF	Oct-19	40		20000
	4	Sushil Kumar Sahu	GF	Nov-19	40		20000
	5	Dr.Bhupesh Patel	GF	Oct-19	40		20000
	6	Dr.Bhupesh Patel	GF	Nov-19	40		20000
		Total			222		111000
vr.no.1078/7.1.20	1	Sushil Kumar Sahu	GF	Dec-19	20		10000
	2	Dr.Bhupesh Patel	GF	Dec-19	20		10000
		Total			40		20000
vr.no.1241/1	1	Ashok	GF	Jan-20	16		8000

4.2.20		Kumar Mallick					
	2	Sushil Kumar Sahu	GF	Jan-20	40		20000
		Total			56		28000
vr.no.1314/7.3.20	1	Dr.Swarnalata Mishra	VF	Aug-18	6		3000
	2	Dr.Swarnalata Mishra	VF	Sep-18	7		3500
	3	Dr.Swarnalata Mishra	VF	Oct-18	7		3500
	4	Dr.Swarnalata Mishra	VF	Nov-18	3		1500
	5	Dr.Swarnalata Mishra	VF	Jan-19	5		2500
	6	Dr.Swarnalata Mishra	VF	Feb-19	4		2000
	7	Dr.Swarnalata Mishra	VF	Mar-19	9		4500
	8	Dr.Swarnalata Mishra	VF	Apr-19	10		5000
		Total			51		25500
		Grand Total			623		311000

In reply to audit objection memo local authority replied that all the documents have been submitted on monthly basis to the office of the Register for payment of remuneration. The account section may be contacted for verification of original records. Henceforth, this type of query should not be sold to the office of the HOD as no office assistance was allotted during the tenure and all documents are submitted in office.

The reply of the local authority is not satisfactory. During scrutiny no documents except the payment voucher in support of the payment available to audit for verification. Audit sought for production of progress register & attendance register duly signed by the HOD of the dept. for verification. But the same were not produced till completion of audit.

Hence the above documents produced before audit for verification .Till then the amount of Rs.3,11,000.00 kept under objection.

14.53 - Non-Production of Progress register & attendance Register (Memo no. 55,58,61,64-b,64-d, 64- g, 64 -n)

On checking of paid vouchers with reference to General cash book it is noticed that a sum of Rs. 35,56,000.00 has been paid towards remuneration of GF/VF/VP for the year 2019-20. Hence

- 1) Progress Register certified by H.O.D of the concerned Department
- 2) Attendance Register of each faculty member (no. of classes taken) certified by H.O.D of the concerned Department

3) Time Table allotted by the concerned Department were asked to be produced to audit for verification.

The details of persons engaged as Guest Faculty/ Visiting Faculty of the concerned Department during the year 2019-20 given below.

VOUCHER NO/DT	SL NO.	NAME OF THE PERSON	DESIGNATION	MONTH	NO. OF CLASSES TAKEN	AMOUNT	
1. DEPARTMENT OF ENGLISH (OSP NO-88-89)							
vr.no.57/20.4.19	1	Mr.Rajani K. Nayak	VF	Mar'19	40	20000	
	2	Mr Hadibandhu Satpathy	VF	Mar'19	15	7500	
	3	Dr.Bhagabat Nath	VF	Mar'19	23	11500	
	4	Mosarrap Hossain Khan	GF	Mar'19	34	17000	
	5	Mr.Gopinath Khutia	GF	Mar'19	40	20000	
	6	Mr.Raj Kumar Bera	GF	Mar'19	40	20000	
		Total			192	96000	
vr.no.206/13.6.19	1	Mr.Rajani K. Nayak	VF	Apr-19	9	4500	
	2	Mr Hadibandhu Satpathy	VF	Apr-19	1	500	
	3	Mosarrap Hossain Khan	GF	Apr-19	20	10000	
	4	Mr.Gopinath Khutia	GF	Apr-19	14	7000	
	5	Mr.Raj Kumar Bera	GF	Apr-19	25	12500	
		Total			69	34500	
vr.no.774/5.10.19	1	Dr.Subhra Prakash Das	VF	Aug-19	4	2000	
	2	Dr.Subhra Prakash Das	VF	Sep-19	6	3000	
	3	Mr.Rajani K. Nayak	VF	Aug-19	21	10500	

	4	Mr.Rajani K. Nayak	VF	Sep-19	31	15500	
	5	Mr.Gopinath Khutia	GF	Sep-19	18	9000	
	6	Mr.Gopinath Khutia	GF	Aug-19	21	10500	
	7	Mr.Raj Kumar Bera	GF	Aug-19	38	19000	
	8	Mr.Raj Kumar Bera	GF	Sep-19	40	20000	
	9	Mr.Sakti Sekhar Dash	GF	Aug-19	11	5500	
	10	Mr.Sakti Sekhar Dash	GF	Sep-19	31	15500	
	11	Dr.Bhagabat Nath	VF	Sep-19	17	8500	
	12	Dr.Bhagabat Nath	VF	Aug-19	6	3000	
	13	Mr.Hadiband hu Satpathy	VF	Sep-19	2	1000	
	14	Mr.Hadiband hu Satpathy	VF	Aug-19	6	3000	
		Total			252	126000	
vr.no.865/6.11.19	1	Mr.Hadiband hu Satpathy	VF	Oct-19	9	4500	
	2	Mr.Rajani K. Nayak	VF	Oct-19	10	5000	
	3	Dr.Subhra Prakash Das	VF	Oct-19	6	3000	
	4	Mr.Sakti Sekhar Dash	GF	Oct-19	24	12000	
	5	Mr.Raj Kumar Bera	GF	Oct-19	40	20000	
	6	Mr.Gopinath Khutia	GF	Oct-19	15	7500	
		Total			104	52000	
vr.no.1003/1.12.19	1	Mr.Raj Kumar Bera	GF	Nov-19	20	10000	
	2	Dr.Bhagabat Nath	VF	Nov-19	11	5500	
	3	Mr.Hadiband hu Satpathy	VF	Nov-19	16	8000	
	4	Mr.Rajani K. Nayak	VF	Nov-19	22	11000	
	5	Dr.Subhra Prakash Das	VF	Nov-19	2	1000	

	6	Mr.Sakti Sekhar Dash	GF	Nov-19	14	7000	
		Total			85	42500	
vr.no.1078/7 .1.20	1	Mr.Gopinath Khutia	GF	Nov-19	11	5500	
	2	Dr.Bhagabat Nath	VF	Oct-19	7	3500	
		Total			18	9000	
vr.no.1241/1 4.2.20	1	Dr.Bhagabat Nath	VF	Jan-20	16	8000	
	2	Mr.Hadiband hu Satpathy	VF	Jan-20	11	5500	
	3	Mr.Rajani K. Nayak	VF	Jan-20	22	11000	
	4	Dr.Subhra Prakash Das	VF	Jan-20	3	1500	
	5	Mr.Sakti Sekhar Dash	GF	Jan-20	25	12500	
		Total			77	38500	
vr.no.1314/7 .3.20	1	Dr.Bhagabat Nath	VF	Feb-20	40	20000	
	2	Mr.Hadiband hu Satpathy	VF	Feb-20	20	10000	
	3	Mr.Rajani K. Nayak	VF	Feb-20	27	13500	
	4	Dr.Subhra Prakash Das	VF	Feb-20	4	2000	
	5	Mr.Sakti Sekhar Dash	GF	Feb-20	40	20000	
		Total			131	65500	
		Grand Total			928	464000	
2. DEPARTMENT OF HISTORY (OSP NO-93)							
vr.no.57/20. 4.19	1	Laxmikanta Mishra	GF	Mar'19	27	13500	
	2	Dr.SamuelLi mma	GF	Mar'19	46	20000	
	3	Mr Sudarshan Pradhan	GF	Mar'19	48	20000	
	4	Ms.Neha Sharma	GF	Mar'19	40	20000	
		Total			161	73500	
vr.no.206/13	1	Laxmikanta	GF	Apr-19	25	12500	

.6.19		Mishra					
	2	Dr.SamuelLi mma	GF	Apr-19	40	20000	
	3	Mr Sudarshan Pradhan	GF	Apr-19	40	20000	
	4	Ms.Neha Sharma	GF	Apr-19	40	20000	
		Total			145	72500	
vr.no.668/13 .9.19	1	Laxmikanta Mishra	GF	Aug-19	15	7500	
	2	Ms.Neha Sharma	GF	Aug-19	40	20000	
	3	Mr Sudarshan Pradhan	GF	Aug-19	47	20000	
	4	Dr.SamuelLi mma	GF	Aug-19	40	20000	
		Total			142	67500	
vr.no.774/5. 10.19	1	Ms.Neha Sharma	GF	Sep-19	42	20000	
	2	Mr Sudarshan Pradhan	GF	Sep-19	43	20000	
	3	Dr.SamuelLi mma	GF	Sep-19	40	20000	
	4	Laxmikanta Mishra	GF	Sep-19	25	12500	
		Total			150	72500	
vr.no.865/6. 11.19	1	Ms.Neha Sharma	GF	Oct-19	34	17000	
	2	Mr Sudarshan Pradhan	GF	Oct-19	37	18500	
	3	Dr.SamuelLi mma	GF	Oct-19	35	17500	
	4	Laxmikanta Mishra	GF	Oct-19	16	8000	
		Total			122	61000	
vr.no.1003/1 1.12.19	1	Ms.Neha Sharma	GF	Nov-19	37	18500	
	2	Mr Sudarshan Pradhan	GF	Nov-19	40	20000	
	3	Dr.SamuelLi	GF	Nov-19	39	19500	

		mma					
	4	Laxmikanta Mishra	GF	Nov-19	15	7500	
		Total			131	65500	
vr.no.1221/6 .2.20	1	Ms.Neha Sharma	GF	Jan-20	40	20000	
	2	Mr Sudarshan Pradhan	GF	Jan-20	40	20000	
	3	Mr Sudarshan Pradhan	GF	Dec-19	7	3500	
	4	Dr.SamuelLi mma	GF	Jan-20	42	20000	
	5	Laxmikanta Mishra	GF	Jan-20	8	4000	
		Total			137	67500	
vr.no.1314/7 .3.20	1	Ms.Neha Sharma	GF	Feb-20	40	20000	
	2	Mr Sudarshan Pradhan	GF	Feb-20	40	20000	
	3	Dr.SamuelLi mma	GF	Feb-20	40	20000	
	4	Laxmikanta Mishra	GF	Feb-20	19	9500	
		Total			139	69500	
		Grand Total			1127	549500	
3. DEPARTMENT OF ODIA (OSP NO-98)							
vr.no.57/20. 4.19	1	Dr. Babaji Charana Pattnayak	VF	Mar'19	24	12000	
	2	Ms.Suchismिता Moharana	GF	Mar'19	50	20000	
	3	Dr.Aurobindo Das	GF	Mar'19	55	20000	
	4	Dr.Rudra Prasad Mishra	GF	Mar'19	47	20000	
		Total			176	72000	
vr.no.205/13 .6.19	1	Prof Ranjita Kumari Nayak	VF	Mar'19	30	15000	

					30	15000	
vr.no.206/13 .6.19	1	Dr. Babaji Charana Pattnayak	VF	Apr-19	16	8000	
	2	Ms.Suchismi ta Moharana	GF	Apr-19	40	20000	
	3	Dr.Aurobind o Das	GF	Apr-19	40	20000	
	4	Dr.Rudra Prasad Mishra	GF	Apr-19	40	20000	
		Total			136	68000	
vr.no.668/13 .9.19	1	Ms.Suchismi ta Moharana	GF	Aug-19	40	20000	
	2	Dr.Aurobind o Das	GF	Aug-19	40	20000	
	3	Dr.Rudra Prasad Mishra	GF	Aug-19	40	20000	
		Total			120	60000	
vr.no.774/5. 10.19	1	Dr. Babaji Charana Pattnayak	VF	Aug-19	20	10000	
	2	Prof Ranjita Kumari Nayak	VF	Aug-19	21	10500	
	3	Ms.Suchismi ta Moharana	GF	Sep-19	40	20000	
	4	Dr.Aurobind o Das	GF	Sep-19	40	20000	
	5	Dr.Rudra Prasad Mishra	GF	Sep-19	40	20000	
		Total			161	80500	
vr.no.865/6. 11.19	1	Ms.Suchismi ta Moharana	GF	Oct-19	40	20000	
	2	Dr.Aurobind o Das	GF	Oct-19	40	20000	
	3	Dr.Rudra Prasad Mishra	GF	Oct-19	40	20000	
	4	Prof. Bijay kumar Satapathy.	VF	Aug-19	23	11500	
	5	Prof. Bijay kumar	VF	Sep-19	27	13500	

		Satapathy.					
	6	Dr. Babaji Charana Pattnayak	VF	Sep-19	28	14000	
	7	Prof Ranjita Kumari Nayak	VF	Aug-19	36	18000	
		Total			234	117000	
vr.no.1003/1 1.12.19	1	Dr. Babaji Charana Pattnayak	VF	Oct-19	27	13500	
	2	Prof Ranjita Kumari Nayak	VF	Oct-19	27	13500	
	3	Prof. Bijay kumar Satapathy.	VF	Oct-19	25	12500	
	4	Ms.Suchismita Moharana	GF	Nov-19	40	20000	
	5	Dr.Aurobindo Das	GF	Nov-19	40	20000	
	6	Dr.Rudra Prasad Mishra	GF	Nov-19	40	20000	
		Total			199	99500	
vr.no.1078/7 .1.20	1	Prof Ranjita Kumari Nayak	VF	Apr-19	25	12500	
		Total			25	12500	
vr.no.1221/6 .2.20	1	Ms.Suchismita Moharana	GF	Dec-19	12	6000	
	2	Dr.Aurobindo Das	GF	Dec-19	12	6000	
	3	Dr.Rudra Prasad Mishra	GF	Dec-19	12	6000	
	4	Dr. Babaji Charana Pattnayak	VF	Nov-19	17	8500	
		Total			53	26500	
vr.no.1241/1 4.2.20	1	Ms.Suchismita Moharana	GF	Jan-20	40	20000	
	2	Dr.Aurobindo Das	GF	Jan-20	40	20000	
	3	Dr.Rudra Prasad	GF	Jan-20	40	20000	

		Mishra					
	4	Dr. Babaji Charana Pattnayak	VF	Jan-20	20	10000	
	5	Prof Ranjita Kumari Nayak	VF	Jan-20	13	6500	
		Total			153	76500	
vr.no.1314/7.3.20	1	Ms.Suchismिता Moharana	GF	Feb-20	40	20000	
	2	Dr.Aurobindo Das	GF	Feb-20	40	20000	
	3	Dr.Rudra Prasad Mishra	GF	Feb-20	40	20000	
		Total			120	60000	
		Grand Total			1407	687500	
4. DEPARTMENT OF POLITICAL SCIENCE (O.S.P.NO-103)							
vr.no.57/20.4.19	1	Dr Shaym Sunder Acharya	VF	Mar'19	29	14500	
	2	Dr. Bijaya Kumar Bohidar	VF	Mar'19	14	7000	
	3	Dr.Pramod Kumar Mangaraj	VF	Mar'19	31	15500	
	4	Dr.Biswapriya Jena	GF	Mar'19	37	18500	
	5	Dr.Omkar Rout	GF	Mar'19	48	20000	
		Total			159	75500	
vr.no.206/13.6.19	1	Dr Shaym Sunder Acharya	VF	Mar'19	14	7000	
	2	Dr.Pramod Kumar Mangaraj	VF	Mar'19	25	12500	
	3	Dr.Biswapriya Jena	GF	Mar'19	28	14000	
	4	Dr.Omkar Rout	GF	Mar'19	29	14500	
		Total			96	48000	

vr.no.668/13 .9.19	1	Dr.Omkar Rout	GF	Aug-19	20	10000	
	2	Dr.Biswapriy a Jena	GF	Aug-19	30	15000	
	3	Dr. Bijaya Kumar Bohidar	VF	Aug-19	7	3500	
	4	Dr.Pramod Kumar Mangaraj	VF	Aug-19	19	9500	
	5	Dr Shaym Sunder Acharya	VF	Aug-19	18	9000	
		Total			94	47000	
vr.no.774/5. 10.19	1	Dr.Biswapriy a Jena	GF	Sep-19	39	18500	
	2	Dr.Omkar Rout	GF	Sep-19	37	18500	
	3	Dr Shaym Sunder Acharya	VF	Sep-19	20	1000	
		Total			96	47000	
vr.no.865/6. 11.19	1	Dr.Pramod Kumar Mangaraj	VF	Sep-19	20	10000	
	2	Dr.Pramod Kumar Mangaraj	VF	Oct-19	14	7000	
	3	Dr. Bijaya Kumar Bohidar	VF	Sep-19	12	6000	
	4	Dr. Bijaya Kumar Bohidar	VF	Oct-19	6	3000	
	5	Dr.Biswapriy a Jena	GF	Oct-19	32	16000	
	6	Dr.Omkar Rout	GF	Oct-19	31	15500	
		Total			115	57500	
vr.no.1003/1 1.12.19	1	Dr Shaym Sunder Acharya	VF	Oct-19	10	5000	
	2	Dr Shaym Sunder Acharya	VF	Nov-19	10	5000	
	3	Dr.Biswapriy a Jena	GF	Nov-19	30	15000	

	4	Dr.Omkar Rout	GF	Nov-19	24	12000	
	5	Dr. Bijaya Kumar Bohidar	VF	Nov-19	15	7500	
	6	Dr.Pramod Kumar Mangaraj	VF	Nov-19	11	5500	
		Total			100	50000	
vr.no.1221/6 .2.20	1	Dr Shaym Sunder Acharya	VF	Jan-20	16	8000	
	2	Dr. Bijaya Kumar Bohidar	VF	Jan-20	10	5000	
	3	Dr.Pramod Kumar Mangaraj	VF	Jan-20	11	5500	
	4	Dr.Omkar Rout	GF	Jan-20	35	17500	
		Total			72	36000	
vr.no.1314/7 .3.20	1	Dr Shaym Sunder Acharya	VF	Feb-20	22	11000	
	2	Dr. Bijaya Kumar Bohidar	VF	Feb-20	10	5000	
	3	Dr.Pramod Kumar Mangaraj	VF	Feb-20	30	15000	
	4	Dr.Omkar Rout	GF	Feb-20	43	20000	
		Total			105	51000	
		Grand Total			837	412000	
5. DEPARTMENT OF SANSKRIT (O.S.P.NO-103)							
vr.no.57/20. 4.19	1	Prof. Braja Kishore Nayak	VF	Mar'19	26	13000	
	2	Dr.Rabi Prasad Mishra	VF	Mar'19	25	12500	
	3	Dr.Narayan Prasad Dash	VF	Mar'19	25	12500	
	4	Dr.Manoja Tripathy	GF	Mar'19	50	20000	

	5	DR.Mahesh Prasad Behera	GF	Mar'19	46	20000	
	6	Dr.Prasanta Kumar Dash	GF	Mar'19	52	20000	
	7	Dr.Subrat Sarangi	GF	Mar'19	56	20000	
		Total			280	118000	
vr.no.58/20.4.19	1	Dr.Rabi Prasad Mishra	VF	Feb-19	25	12500	
	2	Dr.Narayan Prasad Dash	VF	Feb-19	27	13500	
		Total			52	26000	
vr.no.206/13.6.19	1	Prof. Braja Kishore Nayak	VF	Apr-19	28	14000	
	2	Dr.Rabi Prasad Mishra	VF	Apr-19	7	3500	
	3	Dr.Narayan Prasad Dash	VF	Apr-19	16	8000	
	4	Dr.Manoja Tripathy	GF	Apr-19	40	20000	
	5	DR.Mahesh Prasad Behera	GF	Apr-19	40	20000	
	6	Dr.Prasanta Kumar Dash	GF	Apr-19	40	20000	
	7	Dr.Subrat Sarangi	GF	Apr-19	41	20000	
		Total			212	105500	
vr.no.774/5.10.19	1	DR.Mahesh Prasad Behera	GF	Aug-19	57	20000	
	2	DR.Mahesh Prasad Behera	GF	Sep-19	50	20000	
	3	Dr.Manoja Tripathy	GF	Aug-19	50	20000	
	4	Dr.Manoja Tripathy	GF	Sep-19	48	20000	
	5	Dr.Rabi Prasad Mishra	VF	Aug-19	15	7500	
	6	Dr.Rabi Prasad	VF	Sep-19	17	8500	

		Mishra					
	7	Prof. Braja Kishore Nayak	VF	Aug-19	50	20000	
	8	Prof. Braja Kishore Nayak	VF	Sep-19	46	20000	
	9	Dr.Prasanta Kumar Dash	GF	Aug-19	50	20000	
	10	Dr.Prasanta Kumar Dash	GF	Sep-19	45	20000	
	11	Dr.Simanchari Panda	VF	Sep-19	15	7500	
		Total			443	183500	
vr.no.1003/1 1.12.19	1	Dr.Manoja Tripathy	GF	Oct-19	40	20000	
	2	Dr.Manoja Tripathy	GF	Nov-19	42	20000	
	3	Dr.Prasanta Kumar Dash	GF	Oct-19	40	20000	
	4	Dr.Prasanta Kumar Dash	GF	Nov-19	44	20000	
	5	Suchismita Prusty	GF	Oct-19	32	16000	
	6	Suchismita Prusty	GF	Nov-19	41	20000	
	7	DR.Mahesh Prasad Behera	GF	Oct-19	42	20000	
	8	DR.Mahesh Prasad Behera	GF	Nov-19	43	20000	
	9	Prof. Braja Kishore Nayak	VF	Oct-19	40	20000	
	10	Prof. Braja Kishore Nayak	VF	Nov-19	42	20000	
	11	Dr.Rabi Prasad Mishra	VF	Oct-19	32	16000	
	12	Dr.Rabi Prasad Mishra	VF	Nov-19	21	10500	
	13	Dr.Simanchari Panda	VF	Oct-19	10	5000	
	14	Dr.Simanchari Panda	VF	Nov-19	36	18000	

		I Panda					
		Total			505	245500	
vr.no.1221/6 .2.20	1	Suchismita Prusty	GF	Aug-19	40	20000	
	2	Suchismita Prusty	GF	Sep-19	50	20000	
		Total			90	40000	
vr.no.1241/1 4.2.20	1	Dr.Prasanta Kumar Dash	GF	Jan-20	40	20000	
	2	Suchismita Prusty	GF	Dec-19	17	8500	
	3	Suchismita Prusty	GF	Jan-20	62	20000	
	4	DR.Mahesh Prasad Behera	GF	Jan-20	46	20000	
	5	Prof. Braja Kishore Nayak	VF	Jan-20	44	20000	
	6	Dr.Rabi Prasad Mishra	VF	Dec-19	12	6000	
	7	Dr.Rabi Prasad Mishra	VF	Jan-20	18	9000	
	8	Dr.Simancha I Panda	VF	Jan-20	23	11500	
		Total			262	115000	
vr.no.1314/7 .3.20	1	Prof. Braja Kishore Nayak	VF	Feb-20	40	20000	
	2	Dr.Rabi Prasad Mishra	VF	Feb-20	31	15500	
	3	Dr.Simancha I Panda	VF	Feb-20	36	18000	
	4	Dr.Prasanta Kumar Dash	GF	Feb-20	40	20000	
	5	Suchismita Prusty	GF	Feb-20	40	20000	
	6	DR.Mahesh Prasad Behera	GF	Feb-20	40	20000	
		Total			227	113500	
		Grand Total			2071	947000	

6. DEPARTMENT OF CHEMISTRY (OSP NO. 110)							
vr.no.58/20.4.19	1	Prof. Prakash Mohanty	VF	Feb-19	12	6000	
	2	Prof. Ajaya Ku Patnaik	VF	Feb-19	16	8000	
	3	Dr.Subhraseema Das	GF	Feb-19	38	19000	
	4	Prof. shreelekha Dash Bhattamishra	VF	Feb-19	8	4000	
		Total			74	37000	
vr.no.205/13.6.19.	1	Prof. Prakash Mohanty	VF	Mar-19	19	9500	
	2	Prof. Ajaya Ku Patnaik	VF	Mar-19	31	15500	
	3	Dr.Subhraseema Das	GF	Mar-19	30	15000	
	4	Prof. shreelekha Dash Bhattamishra	VF	Mar-19	10	5000	
		Total			90	45000	
vr.no.206/13.6.19	1	Prof. shreelekha Dash Bhattamishra	VF	Apr-19	9	4500	
		Total			9	4500	
vr.no.307/15.7.19	1	Prof. Ajaya Ku Patnaik	VF	Apr-19	12	6000	
	2	Prof. Prakash Mohanty	VF	Apr-19	10	5000	
		Total				11000	
vr.no.774/5.10.19	1	Prof. Ajaya Ku Patnaik	VF	Aug-19	10	5000	
	2	Prof. Ajaya Ku Patnaik	VF	Aug-19	18	9000	
	3	Prof. Prakash Mohanty	VF	Aug-19	21	10500	

	4	Dr. Nibedita Das	GF	Aug-19	16	8000	
	5	Dr. Nibedita Das	GF	Aug-19	28	14000	
	6	Dr.Subhraseema Das	GF	Aug-19	48	20000	
	7	Dr.Subhraseema Das	GF	Aug-19	40	20000	
	8	Prof. shreelekha Dash Bhattamishra	VF	Aug-19	4	2000	
	9	Prof. shreelekha Dash Bhattamishra	VF	Aug-19	6	3000	
	10	Sujata Rani Panda	GF	Aug-19	29	14500	
		Total			242	106000	
vr.no.865/6.11.19	1	Prof Prakash Mohanty	VF	Sep-19	10	5000	
		Total			10	5000	
vr.no.1003/1.1.12.19	1	Sujata Rani Panda	GF	Nov-19	12	6000	
	2	Sujata Rani Panda	GF	Oct-19	28	14000	
	3	Dr. Nibedita Das	GF	Oct-19	24	12000	
	4	Dr.Subhraseema Das	GF	Oct-19	26	13000	
	5	Prof. Ajaya Ku Patnaik	VF	Oct-19	21	10500	
	6	Prof. Prakash Mohanty	VF	Nov-19	6	3000	
	7	Prof. Prakash Mohanty	VF	Oct-19	3	1500	
	8	Prof. shreelekha Dash Bhattamishra	VF	Nov-19	4	2000	
	9	Prof. shreelekha	VF	Oct-19	2	1000	

		Dash Bhattamishra					
		Total			126	63000	
vr.no.1078/7.1.20	1	Dr. Nibedita Das	GF	Nov-19	20	10000	
	2	Prof. Ajaya Ku Patnaik	VF	Nov-19	24	12000	
		Total			44	22000	
vr.no.1241/14.2.20	1	Dr.Subhrasema Das	GF	Jan-20	26	13000	
	2	Prof. Prakash Mohanty	VF	Jan-20	6	3000	
	3	Prof. Ajaya Ku Patnaik	VF	Jan-20	17	8500	
	4	Dr. Nibedita Das	GF	Jan-20	23	11500	
		Total			72	36000	
vr.no.1314/7.3.20	1	Prof. Ajaya Ku Patnaik	VF	Feb-20	14	7000	
	2	Prof. Prakash Mohanty	VF	Feb-20	13	6500	
		Total			27	13500	
		Grand Total			694	343000	
7. DEPARTMENT OF ENVIRONMENTAL SCIENCE							
vr.no.668/13.9.19	1	Smaranika Mohapatra	GF	Aug-19	21	10500	
	2	Dr.Mangalika Mohapatra	GF	Aug-19	31	15500	
	3	Dr.Narendra Kumar Sahoo	GF	Aug-19	18	9000	
		Total			70	35000	
vr.no.774/5.10.19	1	Dr.Mangalika Mohapatra	GF	Sep-19	47	20000	
	2	Dr.Narendra Kumar Sahoo	GF	Sep-19	6	3000	
	3	Smaranika Mohapatra	GF	Sep-19	43	20000	
		Total			96	43000	

vr.no.865/6. 11.19	1	Smaranika Mohapatra	GF	Oct-19	30	15000	
	2	Dr.Mangalika Mohapatra	GF	Oct-19	41	20000	
		Total			71	35000	
vr.no.1003/1 1.12.19	1	Smaranika Mohapatra	GF	Nov-19	54	20000	
	2	Dr.Mangalika Mohapatra	GF	Nov-19	45	20000	
		Total			99	40000	
		Grand Total				35,56,000.00	

Objection memo issued in this regards did not return back. Not a single compliance was received from the above mentioned departments. So the local authority again impressed to produce the same before audit for verification. Till then the amount of Rs.35,56,000 .00 kept under objection.

14.54 - VOUCHER WANTING REGARDING AMOUNT DEBITED FROM BANK BUT NOT BOOKED AS EXPENDITURE IN CASHBOOK (osp no.-33)

During scrutiny of the General Cashbook w.r.t bank statement of **AXIS bank bearing a/c no1601** , it is seen that during the year 19-20 a sum of Rs.72290.00 has been debited from bank towards clearing of cheques & Rs. 21000.00 for payment of tax . But in cashbook no such expenditure has been booked during the year 2019-20. So the expenditure related vouchers ,files regarding payment made were asked to be produced to audit for verification as early as possible and non entry of expenditures needs clarification. Details given below.

SL.NO	CHEQUE NO./DATE	AMOUNT	PARTICULARS
1	078214/31.8.19	1360.00	Paid to Sourav Ranjan
2	078946/05.03.20	22313.00	Paid to The Samaj
3	078699/13.12.19	48617.00	Paid to Harvil Media
	Total	72290.00	
4	078504/3.1019	21000.00	Tax payment
	Total	21000.00	
	GRAND TOTAL	93290.00	

But objection memo issued in this regards did not return back. No compliance furnished by the local authority in this regards till closure of audit. Hence the local authority is suggested to produced the above mentioned requirements before next audit for verification.Till then the amount of Rs.93290.00 is kept under objection.

14.55 - CLARIFICATION WANTING REGARDING AMOUNT DEBITED FROM BANK BUT NOT SHOWN AS EXPENDITURE IN CASHBOOK (OSP NO-34-35)

During scrutiny of the General Cashbook w.r.t bank statement of **AXIS bank bearing a/c no1601 & a/c no 6454** , it is seen that during the year 19-20 a sum of Rs.125620.00 has been debited from bank towards clearing of rejected cheques & Rs. 76636.89 as MIGS/MDS/CB . But in cashbook no such expenditure has been booked during the year 2019-20. So the expenditure related vouchers ,files regarding payment asked to be produced before audit for verification as early as possible and non entry of expenditures needs clarification. And through

objection memo audit sought for clarification that, What sort of steps have been taken by the local authority for collection of these rejected cheques from those persons as it is a direct loss of the Institution. Details given below.

SL.NO	NAME OF THE BANK & A/C NO.	DATE	AMOUNT	PARTICULARS
1	Axis bank, a/c no.1601	24.7.19	2440.00	clearing of rejected cheques
2		7.8.19	1740.00	clearing of rejected cheques
3		7.8.19	45000.00	clearing of rejected cheques
4		7.8.19	1740.00	clearing of rejected cheques
5		7.8.19	1740.00	clearing of rejected cheques
6		7.8.19	45000.00	clearing of rejected cheques
7		7.8.19	1940.00	clearing of rejected cheques
8		9.8.19	1740.00	clearing of rejected cheques
9		20.8.19	2150.00	clearing of rejected cheques
10		23.8.19	2150.00	clearing of rejected cheques
11		30.3.19	15000.00	Correction Cheque issued to Mrs. Sarojini Sahu.
12	Axis bank, a/c no.6454	30.4.19	1000.00	clearing of rejected cheques
		TOTAL	125620.00	
1	Axis bank, a/c no.1601	17.10.19	35459.55	MIGS/MDS/CB
2		22.10.19	30620.00	MIGS/MDS/CB
3		6.11.19	10557.34	MIGS/MDS/CB
		TOTAL	76636.89	
		GRAND TOTAL	2,02,256.89	

But objection memo issued in this regards did not return back. No compliance furnished by the local authority in this regards till closure of audit. Hence the local authority is suggested to produced the above mentioned requirements before next audit for verification. Till then the amount of Rs.2,02,256.89 is kept under objection.

14.56 - Non- Production of records as per previous audit report no. 495859/AR/2019-20:-

On referring previous Audit Report No. 495859/AR/2019-20-CUTTACK, it is notice that, different paragraphs are remain unsettled due to different reasons. The Local authority is therefore requested to comply the omission and settled the objections by producing records & its related files to current audit which are not produced in previous audit.

Objection memo issued in this regards did not return back. No compliance was received till completion of the audit.

It is therefore, reminded that, the following unsettled paras as detailed below may be settled by complying as per audit suggestions. Till then the amount of Rs. 42,88,28,528.18 is kept under objection.

Sl no.	Ref. Para no.	Brief Description of Objections	Amount involved	OSP. no
1	13.1	Clarification Wanting (Memo No 9/01.10.19)	23602401.00	9/01.10.19
2	14.18	Non production of vouchers.	75000.00	osp-111
3	14.19	Excess payment made towards labour charge for repair of furniture in MBA Dept.	4975.00	osp-191 to 192
4	14.21	Excess payment made towards labour charge during shifting of materials of History Dept.	5100.00	osp-194 to 195
5	14.22	Sub vr.3 &4 of Vr.1044 dt.28.1.19 is wanting.	4000.00	Osp-196
6	14.23	GST voucher wanting.	9000.00	osp-197
7	14.24	Clarification wanting regarding the amount credited and debited from the HDFC L/C A/C 4255150.	43494668.18	osp-199 to 200
8	14.25	Sub vr. 14 dt.7.2.19 of vr.1164 dt.1.3.19 is wanting.	1450.00	Osp-201
9	14.30	Payment made to the Visiting Professor without mentioning the number of classes in the consolidated remuneration statement of GF/VF/VP.	275000.00	osp-217 to 218
10	14.32	Excess payment	1800.00	osp-220

		made to Guest Faculty/ Visiting Faculty/ Visiting Professor due to arithmetical inaccuracy.		
11	14.36	Excess payment made to GF/VF/VP of Physics Dept.	2625000.00	osp-227 to 228
12	14.38	Excess payment made to GF/VF/VP of English Dept.	183500.00	osp-231 to232.
13	14.39	Excess payment made to GF/VF/VP of Psychology Dept. than the classes taken.	15000.00	osp-233
14	14.40	Non production of Progress register of Psychology Dept.GF/VF/VP.	618000.00	osp-234 to236
15	14.41	Non production of Progress register.	8915500.00	osp-112
16	14.50	Excess payment made towards labour charge in Developmental work of ITM Dept.	7208.00	osp-159 to 160.
17	14.51	Sub voucher are wanting regarding conduct of Admission process of History Dept. for 2017.	2000.00	osp-161/vr.151 dtd.14.5.18
18	14.56	Reason of Diversion of fund from RUSA account to UGC account.	23617122.00	osp-174
19	15.1	DEPOSIT WORKS	60495997.00	
20	18.1	Amount not reflected in cash book though credited to bank account	43488977.00	memo no122/18.03.2020
21	18.14	Amount present in the CB of cash book but in bank the amount is zero.	26959.00	osp-176
22	18.15	Bank transactions not reflected in the cash book.	110937150.00	osp-177 to 179.
23	18.16	Cash book	4465356.00	Osp-180 to 182

		transaction not reflected in the bank.		
24	18.17	Non-production of files.	6721582.00	Osp-184
25	18.19	Non return of Library books.Dept. of MBA		osp-146 to 151
26	18.23	Clarification wanting regarding non credit of amount transfer from General cash book to Scholarship cash book.	125000.00	Osp-113
27	18.26	Files regarding adjustment voucher wanting.	95500.00	osp-154
28	18.27	Vouchers relating to NSS cash book wanting .	11421.00	osp-88,osp-152 to 153
29	18.33	Clarification wanting regarding the Loss of Library books due to non return of the same by different persons.	85450.00	osp-12
30	18.34	Non production of stock register	9914012.00	osp-1,osp-112
31	18.35	Information regarding legal cell is wanting.	0.00	Osp-98 to osp-99
32	18.39	Irregular maintenance of PF Account of Employees under OPS Scheme.	886500.00	
33	18.40	Irregular deduction of Propertionate charge.	85572000.00	
34	18.41	Non production of bank pass book.ITM cash book.	2545900.00	
		TOTAL	42,88,28,528.18	

14.57 - Non-Production of Progress register & attendance Register (Memo no. 64-m, 48,64-e,64-i,53,57,64-a

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On checking of paid vouchers with reference to General cash book it is noticed that a sum of Rs.1834500.00 has been paid towards remuneration of GF/VF/VP for the year 2019-20. Hence

- 1) Progress Register certified by H.O.D of the concerned Department
- 2) Attendance Register of each faculty member (no. of classes taken) certified by H.O.D of the concerned Department
- 3) Time Table allotted by the concerned Department were asked to be produced to audit for verification.

The details of persons engaged as Guest Faculty/ Visiting Faculty of the concerned Department during the year 2019-20 given below.

NAME OF THE DEPTT.	SL NO.	NAME OF THE PERSON	DESIGNATION	MONTH	NO. OF CLASSES TAKEN	AMOUNT	
1.DEPARTMENT OF STATISTICS (o.s.p no-119)							
vr.no.58/20.4.19	1	Sri Bijaya Ketan Mohapatra	VF	19-Feb	18	9000	
	2	Smt. Pramoda Mohapatra	VF	19-Feb	27	13500	
	3	Dr.Sarat Chandra Senapati	VF	19-Feb	40	20000	
	4	Dr.Udayanath Rout	VF	19-Feb	39	19500	
vr.no.205/13.6.19.	5	Smt. Pramoda Mohapatra	VF	19-Mar	40	20000	
	6	Sri Bijaya Ketan Mohapatra	VF	19-Mar	28	14000	
	7	Dr.Sarat Chandra Senapati	VF	19-Mar	40	20000	
	8	Dr.Udayanath Rout	VF	19-Mar	38	19000	
		Total			270	135000	
2.DEPARTMENT OF PSYCHOLOGY (o.s.p no-117)							
vr.no.58/20.4.19	1	Dr.Anushree Mishra	VF	19-Feb	40	20000	
	2	Dr.Anushree	VF	19-Jan	38	19000	

		Mishra					
vr.no.307/15 .7.19	3	Dr.Anushree Mishra	VF	19-Mar	56	20000	
	4	Dr.Anushree Mishra	VF	19-Apr	40	20000	
vr.no.865/6. 11.19	5	Prof. Nibedita Jena	VF	18-Oct	18	9000	
	6	Prof. Nibedita Jena	VF	18-Nov	21	10500	
	7	Prof. Nibedita Jena	VF	18-Dec	8	4000	
	8	Prof. Nibedita Jena	VF	19-Jan	20	10000	
	9	Dr.Anushree Mishra	VF	19-Aug	33	16500	
	10	Dr.Anushree Mishra	VF	19-Sep	35	17500	
vr.no.1003/1 1.12.19	11	Dr.Anushree Mishra	VF	19-Oct	29	14500	
		Total			338	161000	
3.DEPARTMENT OF PHILOSOPHY (o.s.p no-101)							
vr.no.57/20. 4.19	1	Dr.Kailash Kanta Nayak	GF	Mar'19	40	20000	
vr.no.58/20. 4.19	2	Ms. Mumun Das	GF	19-Feb	39	19500	
	3	Dr.Kailash Kanta Nayak	GF	19-Feb	37	18500	
vr.no.774/5. 10.19	4	Ms. Mumun Das	GF	19-Aug	28	14000	
	5	Ms. Mumun Das	GF	19-Sep	36	18000	
	6	Prof Rama Chandra Majhi	VF	19-Aug	9	4500	
	7	Prof Rama Chandra Majhi	VF	19-Sep	27	13500	
	8	Dr. Ranjit Kumar Ghosh	VF	19-Sep	40	20000	
vr.no.865/6. 11.19	9	Subrata Kumar	GF	19-Aug	20	10000	

		Parida					
	10	Subrata Kumar Parida	GF	19-Sep	40	20000	
	11	Subrata Kumar Parida	GF	19-Oct	20	10000	
	12	Archanarani Sahoo	GF	19-Aug	22	11000	
	13	Archanarani Sahoo	GF	19-Sep	40	20000	
	14	Archanarani Sahoo	GF	19-Oct	36	18000	
	15	Dr. Ranjit Kumar Ghosh	VF	19-Oct	32	16000	
	16	Prof Rama Chandra Majhi	VF	19-Oct	13	6500	
vr.no.1003/1 1.12.19	17	Pankajini Behera	GF	19-Aug	18	9000	
	18	Pankajini Behera	GF	19-Sep	32	16000	
	19	Pankajini Behera	GF	19-Oct	20	10000	
vr.no.1078/7 .1.20	20	Archanarani Sahoo	GF	19-Nov	40	20000	
	21	Prof Rama Chandra Majhi	VF	19-Nov	3	1500	
	22	Dr.Ashok Kumar Roy	GF	19-Nov	40	20000	
	23	Dr. Ranjit Kumar Ghosh	VF	19-Nov	16	8000	
vr.no.1241/1 4.2.20	24	Dr.Ashok Kumar Roy	GF	20-Jan	34	17500	
	25	Dr. Ranjit Kumar Ghosh	VF	20-Jan	16	8000	
	26	Dr. Anup Kumar Roy	VF	20-Jan	30	15000	
		Total			728	364500	
4.DEPARTMENT OF SOCIOLOGY (o.s.p no-107)							
vr.no.57/20. 4.19	1	Nupur Pattanaik	GF	Mar'19	36	18000	

	2	Dr.Prahallad Kumar Kar	VF	Mar'19	40	20000	
	3	Dr Sangita Panda	GF	Mar'19	40	20000	
	4	Ms.Lushismit a Jena	GF	Mar'19	40	20000	
	5	Dr.Manosmit a Mahapatra	GF	Mar'19	34	17000	
		Total			190	95000	
5.DEPARTMENT OF GEOLOGY (o.s.p no-26)							
vr.no.57/20. 4.19	1	Dr. Birendra Kumar Mohapatra	VF	Mar'19	43	20000	
	2	Prof.Ghanas hyam Lenka	VF	Mar'19	36	18000	
	3	Prof. Purnananda Behera	VF	Mar'19	51	20000	
	4	Pravat Kumar Nayak	GF	Mar'19	53	20000	
	5	Mr. Sridhar Sahu	GF	Mar'19	57	20000	
	6	Prof. H.K.Sahoo	VF	Mar'19	33	16500	
	7	Sibaram Sahu	GF	Mar'19	49	20000	
	8	Ms.Richa Sahu Panigrahi	GF	Mar'19	46	20000	
	9	Ms.Sushrees angita Jena	GF	Mar'19	59	20000	
vr.no.206/13 .6.19	10	Dr. Birendra Kumar Mohapatra	VF	19-Apr	18	9000	
	11	Prof. Purnananda Behera	VF	19-Apr	25	12500	
	12	Pravat Kumar Nayak	GF	19-Apr	40	20000	
	13	Mr. Sridhar Sahu	GF	19-Apr	40	20000	
	14	Prof. H.K.Sahoo	VF	19-Apr	30	15000	

	15	Sibaram Sahu	GF	19-Apr	33	16500	
	16	Ms.Sushreesangita Jena	GF	19-Apr	40	20000	
		Total			653	287500	
6.DEPARTMENT OF EDUCATION(o.s.p no-85-86)							
vr.no.57/20.4.19	1	Dr.Brundaban Chandra Mishra	VF	Mar'19	40	20000	
	2	Prof Gouranga Charana Nanda	VF	Mar'19	40	20000	
	3	Ms. Subhashree Nayak	GF	Mar'19	41	20000	
	4	Ms.Sasmita Nayak	GF	Mar'19	40	20000	
	5	Dr.Sanjaya Ketan Swain	GF	Mar'19	42	20000	
	6	Manasi Sahoo	GF	Mar'19	42	20000	
	8	Ramanath Gorain	GF	Mar'19	45	20000	
	9	Pramod Kumar Das	GF	Mar'19	43	20000	
	10	Jateendra Das	GF	Mar'19	41	20000	
vr.no.58/20.4.19	11	Dr.Brundaban Chandra Mishra	VF	19-Feb	43	20000	
vr.no.206/13.6.19	12	Prof Gouranga Charana Nanda	VF	19-Apr	20	10000	
	13	Ms. Subhashree Nayak	GF	19-Apr	40	20000	
	14	Ms.Sasmita Nayak	GF	19-Apr	40	20000	
	15	Dr.Sanjaya Ketan Swain	GF	19-Apr	36	18000	
	16	Manasi Sahoo	GF	19-Apr	40	20000	
	17	Ramanath Gorain	GF	19-Apr	40	20000	

	18	Pramod Kumar Das	GF	19-Apr	42	20000	
	19	Jateendra Das	GF	19-Apr	40	20000	
vr.no.668/13 .9.19	20	Dr.Sanjaya Ketan Swain	GF	19-Aug	42	20000	
	21	Jateendra Das	GF	19-Aug	48	20000	
	22	Manoranjan Dash	GF	19-Aug	53	20000	
	23	Mr. Debananda Nayak	GF	19-Aug	50	20000	
vr.no.774/5. 10.19	24	Mr. Debananda Nayak	GF	9/19	41	20000	
	25	Jateendra Das	GF	9/19	55	20000	
	26	Dr.Sanjaya Ketan swain	GF	9/19	40	20000	
vr.no.865/6. 11.19	27	Jateendra Das	GF	19-Oct	40	20000	
	28	Mr. Debananda Nayak	GF	19-Oct	32	16000	
	29	Dr.Sanjaya Ketan swain	GF	19-Oct	34	17000	
	30	Ms. Subhashree Nayak	GF	19-Oct	40	20000	
vr.no.1003/1 1.12.19	31	Jateendra Das	GF	19-Nov	42	20000	
	32	Dr.Sanjaya Ketan swain	GF	19-Nov	36	18000	
	33	Mr. Debananda Nayak	GF	19-Nov	42	20000	
vr.no.1241/1 4.2.20	34	Jateendra Das	GF	20-Jan	41	20000	
	35	Dr.Sanjaya Ketan swain	GF	20-Jan	40	20000	
vr.no.1314/7 .3.20	36	Jateendra Das	GF	20-Feb	42	20000	
	37	Dr.Sanjaya Ketan swain	GF	20-Feb	40	20000	
	38	Mr. Nimain Charana	GF	20-Feb	54	20000	

		Mallick					
	39	Mr.Lokanath Das	GF	20-Feb	54	20000	
	40	Dr.Debi Prasanna Barik	GF	20-Feb	20	10000	
		Total			1601	749000	
7.DEPARTMENT OF APPLIED GEOGRAPHY(o.s.p no-79)							
vr.no.1003/1 1.12.19	1	Mr. Bijaya Ketan Sahoo	VF	19-Nov	44	20000	
	2	Niranjan Dash	VF	19-Nov	39	19500	
vr.no.1078/7 .1.20	3	Dr.Rajeeb Samanta	GF	19-Oct	6	3000	
		Total			89	42500	
		Grand Total			3869	1834500	

Objection memo issued in this regards did not return back. Not a single compliance was received from the above mentioned departments. So the local authority again impressed to produce the same before audit for verification. Till then the amount of Rs.18,34,500 .00 kept under objection.

14.58 - Non Booking of Expenses in the Books of Accounts during 2019-20-

On verification of the Pass Books with reference to the Cash Book ,It was revealed that an amount of Rs 100888.00 was withdrawn by way of debit mode from bank bearing A/C No. 702(RUSA) on dt.11.9.2020 , but the same has not been reflected in the cashbook as expenditure. This was brought to the notice of Accounts Section vide POM.

However on being pointed out of the fact ,the related Bill & Vouchers were produced before Audit for necessary verification..

Hence till booking of the expenses on the score in the concerned Cash Book as well as the fact of doing so being intimated to the next Audit , a sum of Rs 100888.00 is kept under objection.

PARA: 15 AUDIT ON WORKS

15.1 - Non Production of records, MB books & its related files (o.s.p no -143,151)

On checking of the cashbook(Both General & UGC) w.r.t its related vouchers it was noticed that several payments have been made towards execution of different infrastructure like boundary wall of 2nd campus & etc. Therefore through objection memo audit sought for production of the relevant files, the case records & measurement books pertaining to the works executed either by departmentally or by any outside agency through deposit work for the year 2019-20. In addition to that information regarding the execution of works also asked to be supplied in the following format.

Sl no.	Name of the work	Vr. no/dt	Amount paid during the year 2019-20	Name of the cashbook	Name of the Grant head	Estimated cost	Progressive amount of payment till 31.3.20	Remarks(Departmentally/ deposit work)
1	construction of multipurpose Indoor Hall	98/6.10.19	16,00,000.00	UGC				Paid to CPWD, BBSR Division- II
2	construction of multipurpose Indoor Hall	70/2.4.19	68,52,000.00	General				Paid to CPWD, BBSR Division- II
3	construction of one Research Scholar Hostel in the 2 nd campus of the Ravenshaw university	276/5.7.19	5,00,00,000.00	General				Paid to NBCC India Ltd.
4	construction of Administrative Block & two numbers of three hundred seated boys & girls Hostel	314/17.7.19	8,80,00,000.00	General				Paid to the Executive Engineer, BCED-II, CPWD BBSR
5	purpose not mentioned	760/4.10.19	2,50,00,000.00	General				Paid to the Executive Engineer, BCED-II, CPWD BBSR
6	Construction of 2 nd campus Boundary wall.	1042/31.12.19	1,07,62,840.00	General				Paid to the Executive Engineer, R & B, Div-I, Cuttack
		TOTAL	18,22,14,840.00					

Vide vr. no.760/4.10.19 a sum of Rs. 2,50,00,000 .00 has been paid to Executive Engineer, BCED-II,CPWD from ID Grant through PFMS. But the purpose regarding the payment made has not been mentioned. That means only PFMS sheet has been attached with the Guard file but no voucher in support of the work has available in the guard file. Here also seeking for production of the related file.

Audit objection memo was issued in this regards did not returned back. Any compliance in this regards also not received till closure of the audit. Hence the local authority is suggested to produce the related files to audit for verification .Till then the entire amount of Rs. **18,22,14,840.00**is kept under objection.

15.2 -

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PARA: 16 AUDIT ON UNITS / DEPARTMENT
16.1 - Hostel Account

DETAILS OF RECEIPT AND EXPENDITURE OF ALL THE HOSTELS FOR THE YEAR 2019-20						
Sl.no.	Name of the hostel	OB as on 01.04.19	Receipt	Total	Expenditure	Closing balance as on 31.03.20
1	Lalitagiri	336101	2723331	3059432	2862493	196939
2	West hostel	171814.32	2581519	2753333.3	2535378	217955.32
3	Parija hostel	2168364.9	2711880	4880244.9	2751263.38	2128981.52
4	Kathajodi hostel	1778557.02	4296478	6075035	4457751	1617284.02
5	East hostel	339200.64	2928265.1	3267465.8	2905664.5	361801.26
6	Dharmapada hostel	39169.27	494566.45	533735.72	371413	162322.72
7	Bhargavi hostel	950075.99	3116030.1	4066106.1	2683012	1383094.06
8	Devi hostel	984071.84	2918375.1	3902447	3026748.5	875698.46
9	Daya hostel	571754.84	3172280.1	3744035	3026925.5	717109.46
10	Jagannatha Chhatrabasa	819086.4	3579864.1	4398950.5	3198658.26	1200292.26
11	New PG Hostel	459011.92	2188993	2648004.9	2149568	498436.92
12	New Hostel	508548.44	3637723.14	4146271.58	3548032.1	598239.48
13	Mahanadi hostel	1883745	6974031	8857776	6363336	2494440

DETAILS OF ADVANCE FIGURE OF HOSTELS FOR THE YEAR 2019-20						
Sl.no.	Name of the hostel	Advance outstanding as on 01.04.19	Advance paid	Total	Advance adjusted	Advance outstanding as on 31.03.2
1	Lalitagiri	230200	600388	830588	813388	17200

2	West hostel	241204	1253756	1494960	1494960	0
3	Parija hostel	52228	227500	279728	251000	28728
4	Kathajodi hostel	124300	2367426	2491726	2286225	205501
5	East hostel	0	310000	310000	310000	0
6	Dharmapada hostel	30000	0	30000	30000	0
7	Bhargavi hostel	867494	816644	1684138	1634138	50000
8	Devi hostel	46722	1790076	1836798	1771148	65650
9	Daya hostel	158419	1670000	1828419	1769170	59249
10	Jagannatha Chhatrabasa	157549	1198263	1355812	1355812	0
11	New PG Hostel	280000	950029	1230029	1230029	0
12	New Hostel	83860	2096985	2180845	2180845	0
13	Mahanadi hostel	44100	569395	613495	490460	123035

16.2 - Lalitgiri Hostel

TITLE SHEET		
1	Name of the Institution :	Lalitgiri Hostel
2	Year of Accounts under Audit :	2019-20
3	Name of the Warden. during the year 2019-20.	Dr. KSK Bharadwaj.(upto 06.08.19) Dr. Santosh Kumar Malua(from 06.08.19 to till date)
4	Name of the Warden. at the time of Audit :	Dr. Santosh Kumar Malua

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files

8. Stock register

9. Advance Register

10. Caution money refund register

11. Salary register

Strength of Seats:- 296

Staff Position :

Care taker	1
Sweeper	3
Gate keeper	3
Mess Helper	2

Financial Position :	
OB as on 01.04.2019	336101
Receipt during the year 2019-20	2723331
Total	3059432
Expenditure during the year 2019-20	2862493
Closing balance as on 31.03.2020	196939
Closing balance as on 31.03.2020 as per cash book	194194
Difference	2745

Reconciliation	
Cash book CB as on 31.03.20	194194
Add the less cash in hand shown by adjusting the amount as advance given to hostel workers vide cash book pg.no.82 (memo issued)	2700
Add the less receipt shown in cash book pg. No.84/30.9.19	45
Closing Balance as on 31.3.20 as per Audit	196939

Details of Closing Balance as on 31.3.19	
Axis Bank A/c no.8644	194055
Cash in hand	2884
Total	196939

Stock Position: The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986)

of Ravenshaw University was not maintained by the institution .

Investment :Nil

Advance:

Advance Position as on 31.3.20

Advance outstanding as on 01.4.2019	230200
Advance paid during the year 2019-20	600388
TOTAL	830588
Advance adjudted during the year 2019-20	813388
Advance outstanding as on 31.3.20	17200
Advance as per cash book	13900
Difference (Less shown in cash book)	3300

Details of advance outstanding as on 31.3.19:

Name of the Advance holder	Amount	Purpose
Arat Barik,Care taker	10000	salary
Ghanashyam Naik,Sweeper	1000	Salary
Rabindra Barik,Gate keeper	6200	salary
TOTAL	17200	

16.3 - WEST HOSTEL

TITLE SHEET

1	Name of the Institution :	West Hostel
2	Year of Accounts under Audit :	2019-20
3	Name of the Warden. during the year 2019-20.	Dr. KSK Bharadwaj. (upto 26.08.19) Dr.SomanathKhaos (From 26.8.19 to till date)
4	Name of the Warden. at the time of Audit :	Dr. Somanath Khaosh

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files
- 8.Stock register
- 9.Advance Register
- 10.Caution money refund register
- 11.Salary register

Strength of Seats:- 187

Staff Strength :

Care Taker	1
Gate Keeper	3
Mess Helper	2

FINANCIAL POSITION

OB as on 01.04.2019	171814.32
Receipt during the year 2019-20	2581519
Total	2753333.32
Expenditure during the year 2019-20	2535378
Closing balance as on 31.03.2020	217955.32
Closing balance as on 31.03.2020 as per cash book	217955.32
Difference	0

DETAILS OF CLOSING BALANCE as on 31.3.2020	
Axis Bank A/c No.913010001971369	177991.86

Axis Bank A/c No.913010001952038	30755.04
IDBI A/c No.217104000017541	7785
Cash in Hand	1423.42
TOTAL	217955.32

Stock Position: The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

Investment :Nil

Advance :

Advance Position as on 31.3.20	
Advance outstanding as on 01.4.2019	241204
Advance paid during the year 2019-20	1253756
TOTAL	1494960
Advance adjusted during the year 2019-20	1494960
Advance outstanding as on 31.3.20	0

Mess Bill Due as on 31.3.20 :

Mess bill of February 2020	186838
Mess Advance adjusted	50000
Amount to be paid	136838
Amount paid to mess manager on 16.3.2020	100000
Amount to be paid to the mess manager as on 31.3.20	36838

Advance taken by employees and not adjusted till 31.3.20	
Ranjit Kumar Dash, Care taker	5000
Prafulla Barik, Gatekeeper	10000

16.4 - PARIJA HOSTEL

Title sheet:		
1	Name of the Institution	Parija Hostel
2	Name of Accounts under Audit	2019-20

3	Name of the warden during the year 2019-20	Dr.Bijaylaxmi Dash
4	Name of the w at the warden at the time of audit	Dr.Urmishree Bedamatta

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files
- 8.Stock register
- 9.Advance Register
- 10.Caution money refund register
- 11.Salary register

Strength of seats :208

Staff Position:

Care taker	1
Sweeper	1
Gate keeper	2
Mess Helper	0
Part time assistant	1
Matron	0

Financial Position :

OB as on 01.04.2019	2168364.9
Receipt during the year 2019-20	2711880
Total	4880244.9

Expenditure during the year 2019-20	2751263.38
Closing balance as on 31.03.2020	2128981.52
Closing balance as on 31.03.2020 as per cash book	2069413
Difference	59568.52

Reconciliation	
Cash book CB as on 31.03.20	2069413
Add the Interest from FD not taken to cash book receipt side	61397
Debit the amount debited from A/c no.22488 but not taken to cash book expenditure side	-1829
Add the less CB shown in cash book as on 4.11.19, pg.-9	0.52
Closing Balance as on 31.3.20 as per Audit	2128981.52

DETAILS OF CLOSING BALANCE as on 31.3.2020	
Axis Bank A/c No.91301002536798	253232.62
Urban Bank A/c	4539
SBI A/c No.30856757871	175843.52
SBI A/c No.10508850130	3572.96
SBI Current A/c No.35469222488	4924.5
FD	1686289
Cash in hand	579.92
TOTAL	2128981.52

Stock Position: The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

INVESTMENT :

Sl.no	TDR no	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in Rs.
1	313011777 61	2yrs	SBI	729050	31.7.18	7.5%	30.7.20	833447
2	321448169 60	1yrs	SBI	540367	17.1.20	6.1%	17.1.21	574091
3	300889954 99	1yrs	SBI	212509	08.2.20	6.1%	08.02.21	225772
4	310593561 97	1yrs	SBI	204363	24.2.20	6.1%	24.2.21	216903

ADVANCE :

ADVANCE POSITION AS ON 31.3.20	
Advance outstanding as on 01.4.2019	52228
Advance paid during the year 2019-20	227500
TOTAL	279728
Advance adjusted during the year 2019-20	251000
Advance outstanding as on 31.3.20	28728
Advance as per cash book	12050
Difference	16678

Reconciliation	
Outstanding advance as per cash book	12050
Add previous difference as per AR No.2017/18	16178
Add less outstanding advance shown in cash book against Pitabas Barik	500
Outstanding advance as per Audit	28728

Details of Advance Outstanding as on 31.3.2020		
Name of the Advance holder	Amount	Purpose
B.Dash	1050	salary
L.Ojha,G.S.	6154	Annual Function
Debasmita Mohanty	10000	Annual Function
Elina Hota	24	Annual Function
Pitabas Barik	1500	salary
Ranjit Kumar Dash	10000	Salary
TOTAL	28728	

16.5 - KATHAJODI HOSTEL

Title sheet:

1	Name of the Institution	Kathajodi Hostel
2	Name of Accounts under Audit	2019-20
3	Name of the warden during the year 2019-20	Dr.KSK Bharadwaja
4	Name of the w at the warden at the time of audit	Dr.Santosh Kumar Malua

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files
- 8.Stock register
- 9.Advance Register
- 10.Caution money refund register
- 11.Salary register

Strength of seats : 200
Staff Position:

Care taker	1
Sweeper	0
Gate keeper	4
Mess Helper	2
Part time assistant	1
Matron	1

Financial Position :

OB as on 01.04.2019	1778557.02
Receipt during the year 2019-20	4296478

Total	6075035.02
Expenditure during the year 2019-20	4457751
Closing balance as on 31.03.2020	1617284.02
Closing balance as on 31.03.2020 as per cash book	1576301
Difference	40983.02

RECONCILIATION	
C.B. as per cash book	1576301
Add interest of TDR matured on 17.11.19 not taken to cash book	40795
Deduct excess receipt shown in pg.1/2.4.19 in cash book	-54
Add the difference between Audit OB and cash book OB (1778557.02 - 1778315.00)	242.02
C.B.as per Audit	1617284.02

DETAILS OF CLOSING BALANCE as on 31.3.2020	
AXIS Bank A/c No.916010024347803	606503.96
SBI A/C No.33590122011	325622.14
FDR	682862
Cash in hand	2295.92
TOTAL	1617284.02

Stock Position : The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

INVESTMENT :

Sl.no	TDR no	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in Rs.
1	344040798 44	1 yr.	SBI	682862	17.11.19	6.70%	17.11.20	726552

ADVANCE :

ADVANCE POSITION AS ON 31.3.2020	
Advance outstanding as on 01.04.2019	124300.00
Advance paid t during the year 2019-20	2367426.00
Total	2491726.00

Advance adjusted during the year 2019-20	2286225.00
Advance outstanding as on 31.03.2020	205501.00

Details of advance outstanding as on 31.3.20 :

Name of the advance holder	Amount in Rs.	Purpose
Subash Chandra Bhol ,Mess manager	205501.00	Mess adv.

16.6 - EAST HOSTEL

TITLE SHEET		
1	Name of the Institution :	East Hostel
2	Year of Accounts under Audit :	2019-20
3	Name of the Warden. during the year 2019-20.	Dr. Gyana Ranjan Swain(upto 18.08.19) Dr.Purnendu parhi (From 18.8.19 to till date)
4	Name of the Warden. at the time of Audit :	Dr. Purnendu Parhi

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files
- 8.Stock register
- 9.Advance Register
- 10.Caution money refund register

11. Salary register
Strength of Seats:- 296
Staff Strength :

Care Taker	1
Gate Keeper	3
Mess Helper	3
Sweeper	3

FINANCIAL POSITION :

OB as on 01.04.2019	339200.64
Receipt during the year 2019-20	2928265.12
Total	3267465.76
Expenditure during the year 2019-20	2905664.5
Closing balance as on 31.03.2020	361801.26
Closing balance as on 31.03.2020 as per cash book	361801.26
Difference	0

DETAILS OF CLOSING BALANCE ason 31.3.2020	
Axis Bank A/c No.913010001952232	99745.05
Postal A/c	230.22
SBI A/c No.3225899492	49252.11
FD A/c /No.30168444396	102964
FD A/c /No.30168445049	102839
Cash in hand	6770.88
TOTAL	361801.26

The cash in hand is with Raghunath Basantara, Caretaker.

Stock Position: The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

Investment :

Sl.no	TDR no	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in
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								Rs.
1	301684443 96	4yrs	SBI college sqr.	102964	30.4.19	6.80%	30.4.23	134841
2	301684450 49	4yrs	SBI college sqr.	102839	30.4.19	6.80%	30.4.23	134677

ADVANCE POSITION AS ON 31.3.20	
Advance outstanding as on 01.4.2019	0
Advance paid during the year 2019-20	310000
TOTAL	310000
Advance adjusted during the year 2019-20	310000
Advance outstanding as on 31.3.20	0

Advance taken by employees and not adjusted till 31.3.20	
Rabi Nayak	3000
Chagala Barik, Mess helper	500
Rabindra Barik , ate keeper	4000
Abhaya Das, Gate keeper	4000
Dhoba Barik	1500
Chitaranjan Basantara	500

16.7 - DHARMAPADA HOSTEL

Title sheet:		
1	Name of the Institution	Dharmapada Hostel
2	Name of Accounts under Audit	2019-20
3	Name of the warden during the year 2019-20	Dr.Soumendra Kumar Naik
4	Name of the w at the warden at the time of audit	Dr.Sibabrata Das

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20

5. Cheque Issue register

6. Bank pass book.

7. Related records and files

8. Stock register

9. Advance Register

10. Caution money refund register

11. Salary register

Strength of seats :36

Staff Position:

Care taker	1
Sweeper	1
Gate keeper	2
Mess Helper	0
Part time assistant	1
Matron	0

FINANCIAL POSITION	
OB as on 01.04.2019	39169.27
Receipt during the year 2019-20	494566.45
Total	533735.72
Expenditure during the year 2019-20	371413
Closing balance as on 31.03.2020	162322.72
Closing balance as on 31.03.2020 as per cash book	162322.72
Difference	0

DETAILS OF CLOSING BALANCE as on 31.3.2020	
AXIS Bank A/C No.913010001996148	157069.14
SBI A/C No.10508849806	4486.58
Cash in hand	767
TOTAL	162322.72

Stock Position: The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

INVESTMENT :Nil

ADVANCE:

ADVANCE POSITION AS ON 31.3.20	
Advance outstanding as on 01.4.2019	30000
Advance paid during the year 2019-20	0
TOTAL	30000
Advance adjusted during the year 2019-20	30000
Advance outstanding as on 31.3.20	0

16.8 - BHARGABI HOSTEL

Title Sheet

Name of the Institution	Bhargabi Hostel
Name of Accounts under Audit	2019-20
Name of the warden during the year 2019-20	Dr.Anjuman Ara upto 30th June2019
Name of the warden at the time of audit	Dr.Dipti Rout

List of Verified Records:

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files
- 8.Stock register
- 9.Advance Register
- 10.Caution money refund register
- 11.Salary register

Strength of seats : 319

Staff Position :

Sweeper	5
Care Taker	1
Gate keeper	2
Part time assistant	1
Mess Helper	5
Matron	2

FINANCIAL POSITION :

OB as on 01.04.2019	9,50,075.99
Receipt during the year 2019-20	31,16,030.07
Total	40,66,106.06
Expenditure during the year 2019-20	26,83,012.00
Closing balance as on 31.03.2020	13,83,094.06
Closing balance as on 31.03.2020 as per cash book	13,82,794.06
Difference	300.00

The difference due to unencashed issued cheque no.080345/31.3.20

Details of closing balance as on 31.3.20

Axis Bank A/C No.913001952177	1097943.51
Axis Bank A/C No.913001952177	6707.28
SBI A/c No.38914101466	77187
SBI A/c No.30862249500	60176
F.D. 32540072289	136098
Cash in Hand	4982.27
TOTAL	1383094.06

STOCK POSITION :The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

INVESTMENT

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Sl.no	TDR no	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in Rs.
1	325400722 89	3yrs	SBI	136098	06.09.18	6.80%	06.09.21	166611

ADVANCE :

Advance position as on 31.3.20

Advance outstanding as on 01.04.2019	8,67,494.00
Advance paid t during the year 2019-20	8,16,644.00
Total	16,84,138.00
Advance adjusted during the year 2019-20	16,34,138.00
Advance outstanding as on 31.03.2020	50,000.00

Details of advance outstanding as on 31.3.20 :

Name of the ADVANCE HOLDER	Amount	Purpose
Prasant Ku.Panda,Mess manager	50000.00	Mess

16.9 - DEVI HOSTEL

Title Sheet :

1	Name of the Institution	Devi Hostel
2	Name of Accounts under Audit	2019-20
3	Name of the warden during the year 2019-20	Dr.Sabita Nayak
4	Name of the w at the warden at the time of audit	Dr.Sabita Nayak

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files

8. Stock register

9. Advance Register

10. Caution money refund register

11. Salary register

Strength of seats : 184

Staff Position :

Care taker	1
Sweeper	3
Gate keeper	2
Mess Helper	8
Part time assistant	1
Matron	1

Financial Position :

OB as on 01.04.2019	9,84,071.84
Receipt during the year 2019-20	11,28,299.12
Total	21,12,370.96
Expenditure during the year 2019-20	12,42,762.50
Closing balance as on 31.03.2020	8,69,608.46
Closing balance as on 31.03.2020 as per cash book	8,69,608.46
Difference	0.00

Details of Closing balance as on 31.3.20 :

Axis bank , A/C no.903010001951954	3,78,215.46
SBI SB A/C no.30856810780	1,22,674.00
TDR 31238088577	3,74,777.00
cash in hand	32.00
Un-encashed cheque as on 31.3.2020	6,090.00
Total	8,69,608.46

Details of unencashed cheques :

Chq. No.	Bank	Amount	Date of encashment
71598	Axis	2690	24.9.20

71600	Axis	3400	11.5.20
Total		6090	

Stock Position :

The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

Investment :

Sl.no	TDR no	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in Rs.
1	312380885 77	1 yr.	SBI, RU	374777	30.09.19	6.50%	30.09.20	399738

ADVANCE:

Advance outstanding as on 01.04.2019	46,722.00
Advance paid t during the year 2019-20	17,90,076.00
Total	18,36,798.00
Advance adjusted during the year 2019-20	17,71,148.00
Advance outstanding as on 31.03.2020	65,650.00

Details of advance outstanding as on 31.3.20 :

Name of the advance holder	Amount in Rs.	Purpose
Mess manager	65,650.00	Mess adv.

16.10 - DAYA HOSTEL

Title sheet:

1	Name of the Institution	Daya Hostel
2	Name of Accounts under Audit	2019-20
3	Name of the warden during the year 2019-20	Dr.Suprabha Sahu
4	Name of the w at the warden at the time of audit	Dr.Suprabha Sahu

List of Verified Records :

- 1.Cash book
- 2.Money Receipt

- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files
- 8.Stock register
- 9.Advance Register
- 10.Caution money refund register
- 11.Salary register

Strength of seats :209

Staff Position:

Care taker	1
Sweeper	5
Gate keeper	2
Mess Helper	8
Part time assistant	1
Matron	1

FINANCIAL POSITION	
OB as on 01.04.2019	571754.84
Receipt during the year 2019-20	3172280.12
Total	3744034.96
Expenditure during the year 2019-20	3026925.5
Closing balance as on 31.03.2020	717109.46
Closing balance as on 31.03.2020 as per cash book	717109.46
Difference	0

DETAILS OF CLOSING BALANCE as on 31.3.2020	

AXIS BANK A/C NO.7240	380148.94
SBI A/C No.9129	94913.52
TDR No.35113171811	233988
CASH IN HAND	8059
TOTAL	717109.46

Stock Position: The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

INVESTMENT :

Sl.no	TDR no	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in Rs.
1	351131718 11	2 yr.	SBI	233988	30.7.19	6.75%	30.7.21	267506

ADVANCE POSITION AS ON 31.3.20	
Advance outstanding as on 01.4.2019 (as per advance register)	158419
Advance paid during the year 2019-20	1670000
TOTAL	1828419
Advance adjusted during the year 2019-20	1769170
Advance outstanding as on 31.3.20	59249

Details of advance outstanding as on 31.3.20 :

Name of the advance holder	Amount in Rs.	Purpose
B.N.Dash ,Mess manager	59249.00	Mess adv.

16.11 - JAGANNATH CHATRABAS

Title sheet:		
1	Name of the Institution	Jagannath Chatrabas
2	Name of Accounts under Audit	2019-20
3	Name of the warden during the year	Dr.Umakanta Mishra (upto 31.7.19

	2019-20	
4	Name of the w at the warden at the time of audit	Dr.Bairagi Charan Mallick

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files
- 8.Stock register
- 9.Advance Register
- 10.Caution money refund register
- 11.Salary register

Strength of seats :229
Staff Position :

Care taker	1
Sweeper	0
Gate keeper	3
Mess Helper	4
Part time assistant	1
Matron	0

FINANCIAL POSITION:

OB as on 01.04.2019	819086.4
Receipt during the year 2019-20	3579864.12
Total	4398950.52
Expenditure during the year 2019-20	3198658.26
Closing balance as on 31.03.2020	1200292.26

Closing balance as on 31.03.2020 as per cash book	1171088
Difference	29204.26

RECONCILIATION	
C.B. as per cash book	1171088
Add the cancelled cheque no.079376/9.3.20 taken as expenditure	21200
Add the mess expenditure not adjusted/paid as on 31.3.20 against the mess bill of Feb'2020	8004
C.B. as per Audit	1200292

DETAILS OF CLOSING BALANCE as on 31.3.2020	
AXIS Bank A/c No.913010001947926	37.4
SBI A/C No.30865786212	177805
SBI TDR No.31376062606	704598
AXIS Bank A/c No.913010002011752	307239.86
URBAN BANK A/C No.13906092909	10612
CASH in hand	NIL
TOTAL	1200292.26

Stock Position: The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

INVESTMENT :

Sl.no	TDR no	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in Rs.
1	313760626 06	8 yr.	SBI	704598	29.08.18	6.85%	27.08.26	1212885

ADVANCE POSITION:

ADVANCE POSITION AS ON 31.3.20	
Advance outstanding as on 01.4.2019	157549
Advance paid during the year 2019-20	1198263
TOTAL	1355812
Advance adjusted during the year 2019-20	1355812
Advance outstanding as on 31.3.20	0.00
Advance as per cash book	0.00

Difference	0.00
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16.12 - NEW PG HOSTEL

Title Sheet:		
1	Name of the Institution	New PG Hostel
2	Name of Accounts under Audit	2019-20
3	Name of the warden during the year 2019-20	Dr.Soumendra Kumar Naik
4	Name of the w at the warden at the time of audit	Dr.Bhagabat Behera
<p>List of Verified Records :</p> <ol style="list-style-type: none"> 1.Cash book 2.Money Receipt 3.Daily Collection register 4.Paid vouchers relating to year 2019-20 5.Cheque Issue register 6.Bank pass book. 7.Related records and files 8.Stock register 9.Advance Register 10.Caution money refund register 11.Salary register 		
<p>Strength of seats : 200</p>		
<p>Staff Position :</p>		
Care taker	1	
Sweeper	2	
Gate keeper	2	
Mess Helper	10	

Part time assistant	1
Matron	0

FINANCIAL POSITION

FINANCIAL POSITION AS ON 31.3.2020	
OB as on 01.04.2019	459011.92
Receipt during the year 2019-20	2188969
Total	2647980.92
Expenditure during the year 2019-20	2149523
Closing balance as on 31.03.2020	498457.92
Closing balance as on 31.03.2020 as per cash book	498436.92
Difference	21

The difference is due to totalling mistake vide page no.39/25.6.19 of cash book.

Details of closing balance as on 31.3.20 :

Axis bank , A/C no.913010001970997	3519.98
Axis bank , A/C no.913010002512501	344041.94
SBI SB A/C no.31295143702	2484
SBI A/C NO.(TDR) 35281582180	131475
cash in hand	16937
TOTAL	498457.92

Stock Position: The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

Investment :

Sl.no	TDR no	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in Rs.
1	35281582180	1 yr.	SBI	131475	12.10.19	6.70%	12.10.20	140094

ADVANCE POSITION:

ADVANCE POSITION AS ON 31.3.2020	
Advance outstanding as on 01.04.2019	280000
Advance paid t during the year 2019-20	950029
Total	1230029

Advance adjusted during the year 2019-20	1230029
Advance outstanding as on 31.03.2020	0

16.13 - NEW HOSTEL

Title sheet:

1	Name of the Institution	New Hostel
2	Name of Accounts under Audit	2019-20
3	Name of the warden during the year 2019-20	
4	Name of the w at the warden at the time of audit	

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files
- 8.Stock register
- 9.Advance Register
- 10.Caution money refund register
- 11.Salary register

Strength of seats :

Staff Position :

Care taker	
Sweeper	
Gate keeper	

Mess Helper	
Part time assistant	
Matron	

FINANCIAL POSITION	
OB as on 01.04.2019 (Bank OB)	508548.44
Receipt during the year 2019-20	3637723.14
Total	4146271.58
Expenditure during the year 2019-20	3548032.1
Closing balance as on 31.03.2020	598239.48
Closing balance as on 31.03.2020 as per cash book	571666.56
Difference	26572.92

DETAILS OF CLOSING BALANCE as on 31.3.2020	
Axis 91301000199150	816.48
Axis 913010001977862	114542
SBI 30890933528	8346
FD 10508953599	29756
FD 32853478999	444652
Cash in hand	127
Total	598239.48

RECONCILIATION :

Cash book CB as on 31.3.20	571666.56
Add the Interest of FD A/c No.8999 not taken to cash book	22143
Add the Interest of FD A/c No.3599 not taken to cash book	3600
Add the Interest of Axis bank A/c no.77862 /30.6.19 not taken to cash book	830
Audit CB as on 31.3.20	598239.56

Stock Position: The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

INVESTMENT :

Sl.no	TDR no	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in
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								Rs.
1	105089535 99	2yrs	Axis	29756	6.3.20	6.50%	6.3.22	33520
2	328534789 99	1yr	Axis	444652	17.5.19	6.40%	17.5.20	476604

ADVANCE POSITION AS ON 31.3.2020:

Advance outstanding as on 01.4.2019	83860
Advance paid during the year 2019-20	2096985
TOTAL	2180845
Advance adjusted during the year 2019-20	2180845
Advance outstanding as on 31.3.20	0

ADVANCE OB CALCULATION : (As there is no audit done in previous year)

Advance of March'2019	197300
non adjusted bill of 2018-19	-113440
Advance outstanding as on 1.4.19	83860

Non paid mess bill due as on 31.3.20 :

Total advance paid for mess	2180845
Total mess bill during the year	2597894
Mess bill due as on 31.3.20	417049
Chq.payment made during 19-20 for balance mess bill (81542+57322)	138864
Mess bill due as on 31.3.20	278185

16.14 - MAHANADI HOSTEL

Title sheet:

1	Name of the Institution	Mahanadi Hostel
2	Name of Accounts under Audit	2019-20
3	Name of the warden during the year 2019-20	Dr.Ranjana Bajpayee
4	Name of the w at the warden at the time of audit	Dr.Ranjana Bajpayee

List of Verified Records :

- 1.Cash book
- 2.Money Receipt
- 3.Daily Collection register
- 4.Paid vouchers relating to year 2019-20
- 5.Cheque Issue register
- 6.Bank pass book.
- 7.Related records and files
- 8.Stock register
- 9.Advance Register
- 10.Caution money refund register
- 11.Salary register

Strength of seats : 200

Staff Position :

Care taker	1
Sweeper	0
Gate keeper	4
Mess Helper	2
Part time assistant	1
Matron	1

FINANCIAL POSITION	
OB as on 01.04.2019 (Bank CB as on 31.3.19 as there is no audit CB available because of non audit of last year a/c)	1883745
Receipt during the year 2019-20	6974031
Total	8857776
Expenditure during the year 2019-20	6363336
Closing balance as on 31.03.2020	2494440
Closing balance as on 31.03.2020 as per cash book	2493650
Difference	790

RECONCILIATION OF CASH BOOK CB & AUDIT CB	

C.B. as per cash book	2493650
Add Excess expenditure shown in cash book on 31.8.19	680
Add Excess expenditure shown in cash book on 31.8.19	50
Add less CB shown on 31.7.19 in cash book	60
C.B. as per Audit	2494440

DETAILS OF CLOSING BALANCE as on 31.3.2020	
AXIS BANK A/C NO.916010039672945	2493619
CASH IN HAND	821
TOTAL	2494440

RECONCILIATION OF BANK CB AND CASH BOOK CB AS ON 31.3.20	
Bank CB as on 31.3.20	2493619
Add the amount less deposited in bank on 4.11.19	20
Add the amount less deposited in bank on 6.12.19	11
CASH BOOK CB as on 31.3.20	2493650

RECONCILIATION OF BANK CB AND AUDIT CB AS ON 31.3.20

Bank CB as on 31.3.20	2493619
Add the excess amount drawn from bank on 6.3.20	50
Add the amount less deposited in bank on 4.11.19	20
Add the amount less deposited in bank on 6.12.19	11
Add the amount less deposited in bank on 3.7.19 (Adjusted in cash book CB)	60
Add excess withdrawn from bank on 31.8.19 vide vr. No.38	680
AUDIT CB as on 31.3.20	2494440

Stock Position : The dead stock Register (Rule 106 & 107 of OGFR Cl.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution .

INVESTMENT : Nil

ADVANCE POSITION AS ON 31.3.20	
Advance outstanding as on 01.4.2019 (as per advance	44100

register)	
Advance paid during the year 2019-20	569395
TOTAL	613495
Advance adjusted during the year 2019-20	490460
Advance outstanding as on 31.3.20	123035
Details of Advance outstanding as on 31.3.20	
Name of advance holder	Amount
Pranab Das, Mess manager	95035
Monohar Patra , Care taker	3000
Bharat Barik, Hostel worker	11000
Chabi Das, Hostel worker	11000
Swagatika Das, Hostel worker	3000
TOTAL	123035

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES
17.1 -

Neither any schemes nor any Programmes have been implemented in the Ravenshaw University during the audit period 2019-20.

PARA: 18 MISCELLANEOUS
18.1 - Amount credited in bank but not reflected in cash book : (Memo No.114/24.2.21)(omp-209)

Amount credited in bank but not reflected in cash book			
Date	Amount credited	Bank A/C	Mode of Transaction
30.9.19	45620	AXIS-1601	NEFT
11.10.19	46620	AXIS-1601	NEFT
13.11.19	1149.1	AXIS-1601	Diff. In Commission of Rav.Uni
10.12.19	740	AXIS-1601	Easy pay short funding
7.1.20	35459.55	AXIS-1601	MIGS/MDS
9.1.20	1	AXIS-1601	NEFT
9.1.20	2	AXIS-1601	NEFT
13.5.19	3000	SBI-1616	Transferred from ICCR

16.3.20	14000	SBI-1616	Transferred
4.6.19	120000	SBI-1616	Transferred
27.1.20	17504	SBI-1616	chq.no.614494
27.1.20	40000	SBI-1616	chq.no.614493
TOTAL	324095.65		

In response to audit objection statement issued , no compliance is furnished by the local authority citing the heads of amounts credited in the bank account. Hence Rs.324095.65 i.e. Rs.324096.00 is kept under objection till the production of information regarding the sources and heads of the above credited amounts by the local authority.

18.2 - Cash deposited in Bank but not taken to cash book: (Memo No.114/24.2.21)(omp-210)

Cash deposited in Bank but not taken to cash book			
Date	Amount	Deposited By	Bank A/c
21.1.20	57	Munna Sethy	SBI-1616
24.1.20	1560	Munna Sethy	SBI-1616
3.12.19	152	Self	SBI-1616
21.11.19	5556	Munna Sethy	SBI-1616
25.10.19	5200	Munna Sethy	SBI-1616
30.9.19	13721	Self	SBI-1616
4.9.19	2910	Self	SBI-1616
26.8.19	46045	Munna Sethy	SBI-1616
28.8.19	4860	Munna Sethy	SBI-1616
3.8.19	9025	Self	SBI-1616
8.8.19	30000	Self	SBI-1616
9.8.19	1279	Self	SBI-1616
9.8.19	33527	Munna Sethy	SBI-1616
13.8.19	158	Munna Sethy	SBI-1616
2.8.19	5200	Self	SBI-1616
26.7.19	2716	Self	SBI-1616
25.7.19	6625	Self	SBI-1616
23.7.19	300	Self	SBI-1616
5.7.19	486	Ananta Ku. Dash	SBI-1616
21.5.19	15796	Self	SBI-1616
12.4.19	10000	Self	SBI-1616
9.4.19	5526	Self	SBI-1616
TOTAL	200699		

In response to audit objection statement issued , no compliance is furnished by the local authority citing the reason for non entry of the amounts credited in the bank account into the cash book . Hence Rs.200699.00 is

kept under objection.

18.3 - Non closure of bank account :(Memo No.14/21.9.20)(omp-17)

1. On checking of the records of Investment account of Ravenshaw University for the year 2019-20, it is felt that the Uco Bank A/c no.3031 needs to be closed as this is a non operative account. No transaction is made during the year 2019-20. Only interests are accumulated in the account. After the transfer of Rs.1200000.00 vide cheque no.122183/dtd.28.2.18 from UCO bank to SBI bank A/c no.0979 for Barasambar Senapati Debate Competition Endowment A/c no.SBI- 7905, this account become non operative. Currently only interests are accumulated in the A/c no.3031. So this account needs to be closed by transferring the total balance to the SBI A/c no.0979 which is the default account for accumulation interests of endowment funds.

18.4 - Excess payment due to totaling mistake in bill :(omp-100)

On scrutiny of the vouchers of Daya Hostel it is observed that vide sub vr. no.6 of Vr.no.103/02.11.2019 , due to totaling mistake ,an excess amount of Rs.3000.00 has been paid to Maa Decorator and Suppliers ,Nuapatna, Jagasinghpur for supply of light and sound system, carpet etc for the welcome party of 1st year students of Daya Hostel. Details given below.

Total amount paid	:	Rs.14000.00
Total amount to be paid	:	Rs.11000.00
Excess paid	:	Rs.3000.00

On issue of objection memo the local authority deposited Rs.3000.00 in their Axis Bank Account no.577240 on dtd.09.03.21. Hence the para drops.

18.5 - Excess payment of remuneration :(omp-169 (2))

On scrutiny of the salary register of **Lalitgiri hostel**,it is observed that the following three hostel workers have got remuneration @ RS.4000/month till February 2019. But in the months of March and April 2019 ,they have been paid @ Rs.4900/month. Again from May 2019 to August'19 they have been paid @Rs.4000/month. From Sept'19 onwards they are getting monthly remuneration @ Rs.4900.00. The cause for such variation in remuneration with official order is asked for from the Local authority by the present audit but the Local authority remained silent. Hence the excess payment made during the month of March and April i.e 5400.00 (3 persons x 2 months x (4900 - 4000)) needs to be recovered from the personconcerned failing which Hostel warden Dr.Suprabha Sahu will be held responsible as he is the authorized person for approving such payment.

1.Ghanashyam Naik, Hostel worker	- 2 x (4900-4000) = 1800
2.Bikash Naik,Hostel Worker	- 2 x (4900-4000) = 1800
3.Chintu Naik, Hostel Worker	- 2 x (4900-4000) = 1800
Total	= 5400

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Suprabha Sahu	Warden, Lalitgiri Hostel	Ravenshaw University, Cuttack	5400

18.6 - Closing of Bank Accounts: (omp-171)

The following Bank Accounts of Bhargabi Hostel may be closed as no transaction is taking place in these accounts since long except addition of interest. Hence these unnecessary accounts need to be closed by transferring the balance amounts to the main account and informed to audit as early as possible.

1.SBI SB A/C No.30862249500

2.AXIS Bank A/C No.913001947861

Objection memo is issued for closing of the above said bank accounts but the local authority didn't comply the objection memo till closure of audit.

18.7 - Less grand total of receipt side shown in General Fund Cash Book due to totaling mistake:(OMP-46)

On scrutiny of the receipt side of the General Fund cash book, it is observed that on dtd.22.5.2019, vide page no.45, there is less shown in Grand total by Rs.10000.00 due to totaling mistake. The details given below.

Grand total of receipt as per audit on 22.5.19 = 298191889.28

Grand total of receipt as per cash book on 22.5.19 = 298181889.28

Difference (Less shown) = 10000.00

Objection memo is issued to the local authority for rectification of the same but the local authority didn't comply the memo till the closure of audit.

18.8 - Bank Reconciliation of Self Financing Cash Book :((omp-21)

On checking of cash books of Self Financing Courses w.r.t. corresponding Bank A/c pass books, it is observed that there is difference between the closing balances of cash book and bank statement as on 31.3.2020, the detail of which given below.

MBA cash book CB as on 31.3.2020 : Rs.11497.00

MBA bank A/c ICICI-243301000070 CB as on 31.3.2020 : Rs.0.00

Difference : Rs.11497.00

BBA/IST cash book CB as on 31.3.2020 : Rs.7812.00

BBA/IST bank A/c ICICI-243301000154 as on 31.3.2020 : Rs.0.00

Difference : Rs.7812.00

Objection memo is issued to the local body for reconciliation of the differential amounts of Rs.11497.00 and Rs.7812.00 in MBA cash book and BBA cash book respectively ,but the local authority remained silent in this regard till the closure of audit. Hence the total amount of Rs.19309.00 (11497.00 + 7812.00) is kept under objection.

18.9 - Non production of vouchers of Chief Warden Cash Book :(omp-18)

While checking the vouchers w.r.t. the cash book of Chief Warden account, it is observed that the vouchers for the month of April amounting to Rs.870472.00 ,are not produced to audit for verification ,the details of which given below.

Sl.No.	Name of the Hostel to which money transferred	Name of the Month	Amount
1	New Hostel	April	68800.00
2	Kathajodi Hostel	April	54400.00
3	Mahanadi Hostel	April	83900.00
4	Daya Hostel	April	88200.00
5	Dharmapada Hostel	April	98000.00
6	Lalitgiri Hostel	April	45559.00
7	Parija Hostel	April	44400.00
8	Jagannath Chatrabas	April	47200.00
9	Bhargabi Hostel	April	95713.00
10	East Hostel	April	63700.00
11	West Hostel	April	33600.00
12	Devi Hostel	April	78400.00
13	New P.G.Hostel	April	68600.00
TOTAL			870472.00

As no voucher is produced to audit till the closure of audit the entire amount of Rs.870472.00 is kept under objection.

18.10 - Excess payment :(omp-67)

Vide Vr. No. 64A/28.11.2019 of **Mahanadi Hostel** , an excess amount of Rs.100.00 has been paid to SRIRAM FUEL ,the details of which given below.

Details :

Quantity of fuel purchased : 1.40 ltr
 Rate of fuel : Rs.71.13
 Amount to be paid : 99.58 (Rs.100.00 approx)
 Amount paid as per voucher : Rs.200.00
 Excess amount paid : Rs.100.00

Hence the excess payment of Rs.100.00 needs to be recovered from Sri. Monohar Patra, Caretaker. Till recovery the total amount is kept under objection.

18.11 - Unadjusted personal advances of Mahanadi Hostel workers :(omp-67)

While checking the Salary Register of Mahanadi Hostel , it is observed that in the following cases the advances given to the hostel staffs during the year 2019-20 are not adjusted by deducting the instalment amount each month from their salary . In few cases the Hostel workers after taking the advances have left the hostel. Under such condition the advances taken need to be recovered from the person concerned as early as possible and deposited in the Mahanadi Hostel Bank Account.

Details :

Sl. No.	Name of the Hostel Worker	Amount of Advance paid/date	Advance adjusted	Balance as on 31.3.2020	Remark
1	Monahar Patra	18000.00/13.9.19	15000.00	3000.00	Hostel Care taker/adjustment
2	Swagatika Dash	12000.00/21.12.19	9000.00	3000.00	Left Hostel
3	Chabi Das	20000.00/15.05.19	9000.00	11000.00	Left Hostel
4	Bharat Barik	15000.00/15.05.19	4000.00	11000.00	Left Hostel
			TOTAL	28000.00	

In spite of issue of objection ,no compliance is received from the local body till the closure of audit. hence till the recovery/adjustment of the advances ,the total amount of Rs.28000.00 is kept under objection.

18.12 - Less deposit of student messing fee in bank A/c :(omp-52)

On scrutiny of DCR w.r.t. Cash book and Bank Pass book of **Mahanadi Hostel**, it is observed that a total of **Rs.91.00** (60.00 + 20.00 + 11.00) is less deposited in the bank account than the actual collection of hostel messing fees from the students, the details of which given below .

Date of collection	Fees Collected	Fees Deposited	Less Deposit
03.07.2019	770100.00	77040.00	60.00
04.11.2019	27070.00	27050.00	20.00
06.12.2019	79091.00	79080.00	11.00
		TOTAL	91.00

The total amount of Rs.91.00 needs to be deposited in the bank .Till the deposition of the amount, it is kept under objection.

18.13 - Excess amount withdrawn from the bank A/c by showing excess expenditure in cash book:(omp-52)

1. Vide voucher no.88/dtd.06.03.20 of **Mahanadi Hostel** Account for the year 2019-20, Rs.27100.00 is shown as expenditure towards salary for the month of February 2020. But Rs.27150.00 is booked

against the same voucher in the cash book pg.no.154/06.03.20 and also Rs.27150.00 is withdrawn from the bank account vide cheque no.082045.Hence **Rs.50.00** (27150.00-27100.00) needs to be deposited in the bank A/c and entered into the receipt side of cash book.

2. Vide vr.no. 38 (A & B) Rs.4120.00 (2320.00 +1800.00) is spent for purchase of Soap and Umbrella. But in the cash book page no.56/31.8.19 Rs.4800.00 is booked as expenditure towards Umbrella and Soap against voucher no.38 (A & B) and Rs.4800.00 is withdrawn from the bank vide cheque no.81995/31.8.19 . Hence the excess amount withdrawn i.e. **Rs.680.00.00** (4800.00.00 - 4120.00) needs to be deposited in the bank A/c and entered into the receipt side of cash book .

Hence a total amount of Rs.730.00 (50.00 + 680.00) needs to be recovered from the care taker who was handling the expenditure of the Hostel.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Monahar Patra	Caretaker,Mahanadi Hostel	Ravenshaw University,Cuttack	730

18.14 - Less closing balance shown in the cash book :(omp-53)

Vide page no.42/31.7.2019 of the cash book of Mahanadi Hostel Account for the year 2019-20 , the closing balance shown is less by Rs.60.00 than the actual Closing Balance.

CB as per audit as on 31.7.2019 = Rs.2284417.00

CB as per cash book as on 31.7.2019 = Rs.2284357.00

Less CB shown in cash book = Rs. 60.00

18.15 - Irregularities in cash book maintenance and non-maintenance of records:(omp-65,66)

A. On scrutiny of the cash book of the Kathajodi Hostel the following irregularities are observed.

1. Interest from FDR not taken to receipt side of cash book:

The interest accrued on maturity of the FDR no.3444079844/SBI i.e. Rs.40795.00 (682862.00 - 686178.00) has not been entered to the receipt side of the cash book on maturity of the same on 17.11.19.

2. Excess receipt taken to cash book :

Vide page no.1/ 2.4.19 of cash book ,an excess receipt of Rs.54.00 has been shown in the receipt side of cash book.

Actual receipt as per DCR on 2.4.19 = Rs.6239.00

Amount entered in the cash book = Rs.6293.00

Excess entered in the cash book = Rs.54.00

Hence the Local body is requested to rectify the cash book as per the above said irregularities.

B. Non maintenance of Advance Register and Cheque issue register of Kathajodi Hostel :

The Cheque issue and Advance Registers are not maintained by the Hostel. Hence the said registers need to be maintained properly with authorised signature of the Hostel warden and the persons to whom cheques are issued and advances given.

The Local body is requested to maintain the above mentioned registers and produce before audit in future.

18.16 - Less amount credited by Axis Bank Than the actual maturity value of FDR :(omp-65)

During checking of FDR of **Kathajodi Hostel** it is seen that Rs.3316.00 has been less credited by bank i.e. matured value Rs.682862.00 has been given by bank instead of Rs.686178.00 after maturity of FDR on 17.11.19. The reason for such less credit is asked through objection memo. But no compliance is received from the Local Body. Hence the Rs.3316.00 is kept under objection till the production of compliance.

18.17 - Less cash in hand shown than the actual :(omp-65)

On scrutiny of the cash book of **Kathajodi Hostel** w.r.t. other connected records it is observed that there is a less shown in cash in hand as on 31.3.20 ,than the actual, the details of which given below.

Actual cash in hand as per audit as on 31.3.20	:	Rs.2295.92
Cash in hand shown in the cashbook as on 31.3.20	:	Rs.2109.00
Less shown	:	Rs.186.92 (=187.00)

So Rs.186.92 needs to be recovered from the accountant as she is responsible for maintenance of cash book.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smita Das	Accountant,Kathajodi Hostel	Ravenshaw University,Cuttack.	187

18.18 - Excess cash withdrawn from Bank :(omp-65)

On scrutiny of the cash book, cheque book, vouchers and bank pass book of Kathojodi Hostel it is revealed that as per cheque book vide Chq.no.82875/31.3.20 , Rs.45067.00 has been withdrawn from Axis bank for payment of Salary for the month of March,Food allowance of staff, Garden expense and payment to news paper vendor . But the actual expense comes to Rs.45047.00 (37800 +4500+1422+825+500)vide vr.no.178,179,180,181 &182 . Hence the excess cash withdrawn i.e.Rs.20.00 (45067.00 – 45047.00)needs to be deposited in the bank.

Objection memo is issued in this regard but no compliance is received from the local body till closure of audit.

Hence Rs.20.00 needs to be recovered .Till recovery the amount is kept under objection.

18.19 - Caution money and Mess advance refund acknowledgement wanting: (East Hostel)(omp-238)

While checking the vouchers w.r.t. cash book of **East hostel** , it is seen that Rs.8658.00 has been refunded to students for caution money and mess advance at the time of leaving the hostel , the details of which given below. But the amounts have been paid without any signature of the recipients i.e. students on the vouchers.

Details:

Vr. No./date	Amount refunded	Name of the student	Hostel Roll no.
14/18.5.19	1604	Mr. Arshad Khan	135
9/27.1.19	849	Subhranshu Sekhar Sahoo	84
9/27.1.19	1596	Pratikhsa Pattnaik	36
8/17.4.19	1069	Mr. Subudhi Rout	29
22/7.6.19	1226	Jayanta Panda	162
22/7.6.19	1546	Mahaveer Pr. Behera	27
22/7.6.19	768	Smrutiranjnan Nath	123
TOTAL	8658		

On issue of objection memo the Local authority produce the Mess refune and Caution money refund register . The audit verified all the above said payments except the amount not paid to Mr.Arshad Khan i.e. of Rs.1604.00. Hence the amount is deposited in the bank on 26.3.21 by the Local Body and the para is dropped.

18.20 - Caution money and Mess advance refund acknowledgement wanting: (West Hostel)(omp-239)

While checking the vouchers w.r.t. cash book of **West hostel** , it is seen that Rs.5700.00 has been refunded to students for caution money and mess advance at the time of leaving the hostel , the details of which given below. But the amounts have been paid without any signature of the recipients i.e. students on the vouchers. No caution money and mess advance refund register has been maintained by the hostel authority. So without the presence of acknowledgement of the students/recipients , it is not possible on the part of the audit to treat the payment as genuine and hence needs recovery.

Details:

Vr. No./date	Amount refunded	Name of the student	Hostel Roll no.
85/28.2.20	1900	Swastik Mund	93
85/28.2.20	1900	Bidhubhusan Swain	44
85/28.2.20	1900	Asit Ku. Jena	188
TOTAL	5700		

On issue of objection memo the local authority complied the memo by producing the photo copy of application of Bibhubhusan Swain and demand register. As per the above documents Bibhubhusan Swain has received the refund amount of Rs.1900.00 on 29.2.2020 with full signature . But the other two students have not received their refunded amount of caution money and mess advance till the closure of audit. Hence the Local body deposited Rs.3800.00 (1900 + 1900) in the Hostel bank account on 07.04.2021.Hence the para drops.

18.21 - Irregular adjustment of advance :(omp-239,240)

On scrutiny of the vouchers w.r.t cheque issue register and cash book of **West Hostel** for the year 2019-20, it is observed that on dtd.13.1.20 an advance of Rs.5000.00 is sanctioned by the Hostel warden to Mr.Lingaraj Das, Roll No.15 , for the purpose of conducting Blood donation camp by the West Hostel .And accordingly a cheque bearing no.071464 is issued and Rs.5000.00 is withdrawn on dtd.14.1.20. from bank. But while checking the vouchers ,it is found that the bill produced against vr.no. 74/14.1.20 for adjustment of the above said advance paid is of sports items purchased from SPORTS LOVERS,College Square,CDA Market Complex,Cuttack-753003.This shows the purpose of taking advance is not fulfilled. Hence this irregularity made in advance adjustment cannot be accepted by audit and hence needs recovery .

On issue of the above objection memo the local body complied the memo as such : " We boarders and BMC of west hostel had decided to organize a blood donation camp on Jan,2020, for which we drew Rs.5000.00 from our Development Fund through our BC member Sri.Lingaraj Das, which is returnable to Hostel Office after camp. But further we decided to purchase sports items for organising an inter hostel cricket match .So for this we had spent Rs.5000.00 to purchase sports items and did not return the amount to Hostel Office .This decision as only for our need , not office irregularity or warden's decision. If we had returned the amount to office, further we could draw the same for purchase of sports items which was time taking. We had taken shortcut way to spent the amount. In this case we had submitted application with sports purchase bill. Local Fund audit should not raise objection . Therefore we request your kind consideration of or reply and audit objection may be dropped"

Firsrt of all there are two applications for two purposes on the same date i.e 13.01.2020. One application for Blood donation camp has been approved by the Warden of the Hostel for sanction of Rs.5000.00 as advance and the same to be returned to Hostel account after camp . Hence a cheque bearing no.071464/14.01.20 s received by Lingaraj Das.

But again another application with same date for purchase of sports items is attached to the voucher with sports item purchased bill. But in the second application there is no approval of the warden. As the bill produced does not have any TIN number and the payment is not done through cheque ,which shows the purchase if made is not authentic. Again as per the application the match is to be organised on 23rd of Jan2020 where as the date of purchase on the bill is of 25th jan 2020. The stock entry of sports items purchased are also not shown to audit.

Even though there is signature of the Warden on the body purchase bill, as there persists so many irregularities in adjustment of the advance taken by Mr. Lingaraj Das, till the production of stock register to next audit , the total amount of Rs.5000.00 is kept under objection.

Again the Local body is advised to avoid such irregularities in future.

18.22 - Loss due to non closing of non-operative account :(omp-219)

On checking of the pass book of non-operative current A/c no.35469222488 of **Parija Hostel** ,it is observed that during the year 2019-20, Rs.4189.00 has been debited for Account Keeping charge and Minimum balance charge from the bank account , the details of which given below. As this is a non-operative bank since long ,this needs to be closed. Due to the ignorance of the Hostel warden and Accountant ,the above said amount of Rs.4189.00 is debited from the bank account. Hence this loss needs to be recovered from the above said responsible personnel.

Details :

Closing balance as on 31.3.2019 : Rs.9113.5

Closing balance as on 31.3.2020 : Rs.4924.5
 Amount debited : Rs.4189.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Bijay Laxmi Das	Warden, Parija Hostel	Ravenshaw University, Cuttack	2095
2	Sasmita Reddy	Accountant, Parija Hostel	Ravenshaw University, Cuttack	2094

18.23 - Non closing of non operative bank accounts :(omp-219)

On that checking of the bank accounts of **Parija Hostel** , it is observed that the following bank accounts are kept as such without any transaction for years together. Hence the Local body is requested to close such bank accounts and transfer the closing balances to the bank a/c no.30856757871 in order to avoid unnecessary maintenance of multiple records .

Name of the Non operative Bank Accounts :

- 1.Urban Bank A/c no.13906094928
- 2.SBI A/c no.10508850130
- 3.Bank a/c no.30856757871

18.24 - Irregularities maintenance of cash book :(omp-220)

On scrutiny of the cash book of Parija Hostel w.r.t. other connected records for the year 2019-20 ,the following irregularities are observed in maintenance of the cash book.

1.Less Closing balance shown in the cash book:

Vide page no. 9 of the cash book , the CB on dtd.30.00.19 is less shown by RS.0.52 than the actual CB .

- i.CB as per audit : Rs.2238645.52
- ii.CB shown : Rs.2238645.00
- CB less shown : Rs.0.52

2. Debited amount from Current bank A/c not taken to cash book:

The following amounts debited from the current A/c no. 35469222488 , in different dates are not taken to cash book. Hence these debited amounts need to be entered into expenditure side of the cash book .

Details : i.29.2.20 – Rs.590.00

 ii.12.3.20 – Rs.649.00

 iii.31.3.20 – Rs.590.00

 Total Rs.1829.00

3. Interest accrued on maturity of FDs during 2019-20 not taken to cash book :

On scrutiny of the cash book w.r.t. the bank accounts and FDs , it is observed that the interests accrued on maturity of the following FDs during the period 2019-20, are not taken to the cash book. Hence these interest amounts need to be entered into the receipt side of the cash book.

Sl.no.	FD No.	Maturity date	Principal	Date of reinvestment	Reinvested amount	Interest accrued
1	SBI A/c No.32 144816960	17.1.20	505828	17.1.20	540367	34539
2	SBI A/c No.30 088995499	8.2.20	198847	8.2.20	212509	13662
3	SBI A/c No.31 059356197	24.2.20	191167	24.2.20	204363	13196
					TOTAL	61397

18.25 - Irregular adjustment of Advances of Kanika Library Account:(omp-172)

On checking of the vouchers for adjustment of advances given to Kanika Library for contingency purpose ,it is observed that some of the bills produced are of dates much before the dates of advances take, the details of which given below.

Sl. No.	Vr.no/date of advance taken	Vr.no/date of advance adjusted	Amount of advance taken	Bill date	Amount of Bills produced for adjustment of advance, bearing date much before the date of advancement taken.	Particulars	Agency
1	198/3.6.19	665/12.9.19	10000	13.11.18	100	Mosquito oil	H.K.Store
				19.2.19	160	Highlighter	Shyam Traders
				5.4.19	140	Fevicol, Refile etc	Shyam Traders
				23.2.19	240	HIT Rat killer	Shyam

							Traders
2	1256/28.3.19	395/6.8.19	10000	11.1.19	150	Rat Killer	Jaya Durga Store
				12.3.19	740	Paper	Shyam Traders
				5.2.19	1080	Copier paper	Shyam Traders
				16.2.19	950	Tonner, cartridge etc	OM Refil
				27.2.19	600	Capacitor	Maa Gayatri
3	662/12.9.19	1124/17.1.20	10000	4.9.19	160	Fevistic	Shyam Traders
				4.9.19	400	Catridge	Inteligent Software provider
4	1189/27.1.20	1326/12.3.20	10000	10.1.20	1220	Paper	Shyam Traders
				22.11.19	840	LED Bulb	Maa Gayatri
				TOTAL	6780		

The reason for such irregularity is asked through objection memo. In reply to the objection memo, the local authority replied that the day today urgent contingency expenditures were met from own source and soon after advance receipt, the bills for entire amount is submitted for adjustment. Hence the objection raised may be dropped.

But audit cannot accept this compliance as the main purpose of taking adjustment is not followed properly. Instead of taking advance , the head of Kanika library should produce their expenditure bills first in a chronological order ,to the University Account section and ask for payment of fund. Until then the the total amount of Rs.6780.00 is kept under objection.

Again purchases in the of 13.11.18 , 19.2.19 and 23.2.19 have been adjusted after the adjustment of bill of 12.3.19. This can not be accepted by audit and hence the amounts of bills on 13.11.18 ,19.2.19 and 23.2.19 i.e Rs.500.00 (100 + 160 +240) needs recovery because of irregular adjustment of advance . Again the bills do not contain any TiN number .The amount needs to be recovered from Smt.Sujata Das, Chief Librarian.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Mrs.Sujata Das	Chief Librarian	Kanika Library,Ravenshaw University, Cuttack.	500

18.26 - Non production of Stock Registers : (OSP-277-279)

The stock registers of following Departments /Office are not produced before audit for verification of the stock entry of the articles purchased against the vouchers given below till the closure of audit.

Sl.No.	Name of the Dept ./Office/Officials	Vr.No./Date	Amount	Particulars	Name of Cash Book
1	Psychology	496/29.8.19	17111	Contingency	General cash Book
		416/8.8.19	14700	Dept. Development	
		417/8.8.19	28642	L. Development	
		418/8.8.19	43500	Dept. Development	
2	Physics	23/5.4.19	50000	Seminar	
		88/2.5.19	37567	Dept. Development	
		415/8.8.19	90800	Dept. Development	
		411/8.8.20	21379	Contingency	
		683/17.9.19	76287	Office expense	
		683-A/17.9.19	44000	Office expense	
		1211/1.2.20	115800	Contingency	
		1233/11.2.20	42318	Contingency	
3	Chemistry	249/25.6.19	22140	Development	
		1182/24.1.20	40000	Guest House	
		1183/24.1.20	40000	Guest House	
4	Botany	124/16.5.19	60000	Dept. Development	
		140/21.5.19	19594	Seminar	
		736/3.10.19	40000	L. Development	
		1009/17.12.19	10000	Contingency	
5	Zoology	508/30.8.19	10000	L. Development	
		821/29.10.19	50000	Dept. Development	
		138/21.5.19	80000	Dept. Development	
		219/17.6.19	103625	Examination	
6	Education	137/21.5.19	80000	L. Development	
		217/17.6.19	100000	Seminar	
		218/17.6.19	16240	Seminar	
		762/4.10.19	44575	Admission	
		822/29.10.19	60000	Dept. Development	
7	Economics	394/6.8.19	29478	Admission	
		567/7.9.19	40000	Dept.	

				Development	
		1147/18.1.20	102865	Admission	
8	ITM	135/21.5.19	18950	Seminar	
		380/5.8.19	100000	L. Development	
		454/17.8.19	100000	Dept. Development	
		128726.2.20	100000	Dept Development	
9	Pol. Sience	173/29.5.19	162449	Dept. Development	
		271/2.7.19	42741	Dept. Development	
		452/17.8.19	48000	Seminar	
		1340/16.3.20	23724	Contingency	
10	Applied Geography	216/17.6.19	15000	B.Edn.	
		25/5.4.19	20000	L. Development	
11	Registrar Office	252/26.6.19	3375	Contingency	
		253,254/26.6.19	10359	Contingency	
		694/24.9.19	10455	Contingency	
		1214/3.2.20	12039	Contingency	
12	DSW	257/29.6.19	7000	Contingency	
13	PH. House	270/2.7.19	44284	Electrical Goods	
		347/26.7.19	116162	Electrical Goods	
		507/30.8.19	27799	Electrical Goods	
		882/16.11.19	19848	Electrical Goods	
		1006/11.12.19	43800	Electrical Goods	
		24/5.4.19	29905	Electrical Goods	
14	Commerce	379/5.8.19	266473	Admission	
		1235/11.2.20	10000	Dept. Development	
		1318/7.3.20	148629	Dept. Development	
16	Office	393/6.8.19	19989	Electrical goods	
16	Philosophy	453/17.8.19	20000	Dept. Development	
17	English	999/9.12.19	26222	Dept. Development	
18	JMC	1057/2.1.20	20452	Dept. Development	

19	Hindi	1193/27.1.20	27496	Examination	
20	Co-ordinator(Dr.B inayak Swain)	1212/1.2.20	196500	Contingency	
21	MCA	1234/11.2.20	89900	Contingency	
22	VC office	1339/16.3.20	28792	Contingency	
			3340964		

Objection memo is issued for production of the stock registers . As no stock register is produced for verification till the end of audit, hence total amount of Rs.3340964.00 is kept under objection .

18.27 - Alienation of Co-operative society account from Ravenshaw University accounting.(osp no-121)

On checking the General cash book it is noticed that, transaction of University employee’s Co-operative society is passed through the University account. The Co-operative society is a separate financial institution whose accounts to be independently maintained, but this should not have been linked to University account which unnecessarily and indirectly affecting the correctness of University account. Therefore it is suggested that steps may be taken to alienate the Co-operative society account and the transactions as passing through the University account may be stopped forthwith, this will help both the account to be maintained in a transparent and regular manner.

18.28 - Non-disbursement of different Scholarship of Rs.595330.00 (o.s.p.no- 163)

On checking of National Scholarship & State Government scholarship cash book, it is noticed that a sum of Rs.595330.00 remained unspent for years together. The Government in the department of higher education released the scholarship in favour of the University for Distribution to the eligible students. Scrutiny of above scholarship cash books revealed that scholarship of Rs. 595330 were found undisbursed as on 31-03-2020. The details of the un-disbursed scholarship with name of the cash books are given in the table below.

Sl No.	Type of the Scholarship Cashbook	Undisbursed amount in Rs. As on 31.3.18
1	National Scholarship	193920.00
2	State Govt. Scholarship	401410.00
	Total	595330.00

The details of undisbursed scholarship was not analysed in the closing balance of the related scholarship cash books for which audit could not ascertain the details regarding the number of students, their names and year-wise outstanding of scholarship amount . Due to un-disbursement of scholarship, the eligible students were deprived of the benefit provided by the Government. However, necessary steps may be taken to return the undisbursed scholarship amount to the funding agency including interest accrued or disburse the amount to eligible students if possible considering the matter as an obligatory duty.

18.29 - Non-Production of information (Legal Section)(o.s.p no-126)

The following information also asked to be produced before audit for verification. Objection memo issued in this regards did not return back. So the following information produced to audit at the time of exit conference.

Sl .no.	No. Of cases pending as on 1.4.19	No. Of cases disposed of during 2019-20	Balance to be disposed	Payment made to Advocate during 2019-20	General Remarks

18.30 - Non production of information : (OSP-48)

Objection memo is issued for production the detail of enrolment position of students of different Departments/Streams in UG course, PG course and M Phil course in the following format.

Sl. No.	Subject	Sanctioned Strength	General		SC		ST		PH		TOTAL
			Male	Female	Male	Female	Male	Female	Male	Female	
1	2	3	4	5	6	7	8	9	10	11	12

But till the closure of audit no information in this regard is supplied to the audit party.

18.31 - Non production of records (Establishment Section): (OSP-99,129,168)

The production of personal files and Service books of the following Associate Professors were asked through objection memo for verification .But the Local authority didn't produced any of the records till the close of audit.

- | | |
|-----------------------------|------------------------|
| 1.Dr. Dharmabrata Mohapatra | 5.Dr. Ranjana Bajpai |
| 2.Dr.Somnath Khaos | 6.Dr.Shamita Mohapatra |
| 3.Dr.Shreerup Goswami | 7.Dr.Lipika Pattnaik |
| 4.Dr.Soumendra Ku. Naik | 8.Dr.Madhusmita Pati |

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

19.1 - Govt. dues for the year 2019-20 :

Govt dues :

Particulars	Royalty	VAT	Labour Cess	OPS	NPS	PT	TOTAL
Dues outstanding for deposit as on 01.04.19	0	0	0	0	0	0	0
Amount collected during 2019-20	0	0	0	3387958	15049179	453200	18890337
Total				3387958	15049179	453200	18890337
Amount remitted during 2019-20	0	0	0	3387958	15049179	453200	18890337
Balance to be remitted as on 31.3.20	0	0	0	0	0	0	0

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

Audit of the accounts of Ravenshaw University for the year 2019-20 reveal the following lacunas which need rectification.

1. No bank reconciliation has been done by the Local Authority on monthly basis. There is mismanagement of online credit of deposits.
2. Half yearly physical verification of stock and store has not been done. Defects in making of stock register as mentioned in Para No-6 should also be rectified. Stock register should be maintained as per rule. So that procurement can be avoided .
3. UC should not be submitted before the actual expenses.
4. Advance should not be given when advance is still unadjusted against the employee's part adjustment of advance should be done away with.
5. Budget should be prepared in time.
6. The energy sector is highly mismanaged. There should be separate meters for different occupants of Quarters. The expenses far exceeded the collections from electricity users. Collections of a flat rate put the energy burden in the University. There should be separate meters for different consumers.
7. Management of University Quarters should be streamlined. Quarter meant for higher grade officials are found

to have been allotted to lower grade officials.

8. No BD or Cheque register has been maintained to watch the inflow of University funds as well as the credit in different bank account.

9. Grant in Aid Register & U.C Register & Advance ledger should be maintained.

10. Separate self finance cash book should be maintained. So that collection from the students department wise will be very clear with reference to students admitted in the University.

11. Progress register of GF/VP/VF of each department is to be maintained properly and attendant register to be kept in the University.

12. Budget should be prepared in time. This is highly irregular that expenditure is incurred without having a budget in the University.

13. The UGC, NSS, YRC, GOVT, cashbook has not been duly signed by the competent authority of the Institution. Therefore here question arises regarding authenticity of the cashbook. This is highly irregular.

The University Authority should give special attention to the above mentioned omissions and commissions in future.

As a result of this Audit transactions involving a sum of Rs 672126022.53 are held under objection which include an amount of Rs 3691811.00 suggested for recovery. Besides, a sum of Rs 59904 was recovered at the instance of audit. The details are furnished in the following tables.

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 Other cases(In Rs:)	Remarks
1	5.1	0.00	11307883.53	0.00	0.00	0.00	
2	8.1	3507676.00	3507676.00	3507676.00	0.00	0.00	
3	11.1	2745.00	2745.00	2745.00	2745.00	0.00	
4	11.2	2287.00	2287.00	2287.00	2287.00	0.00	
5	13.1	0.00	965965.00	0.00	0.00	0.00	
6	13.2	0.00	278913.00	0.00	0.00	0.00	
7	13.3	0.00	52057.00	0.00	0.00	0.00	
8	13.4	0.00	500000.00	0.00	0.00	0.00	
9	13.6	16512.00	16512.00	16512.00	0.00	0.00	
10	14.1	0.00	1016708.00	0.00	0.00	0.00	
11	14.2	25470.00	25470.00	25470.00	0.00	0.00	
12	14.3	15008.00	15008.00	15008.00	0.00	0.00	
13	14.4	227.00	227.00	227.00	0.00	0.00	
14	14.5	1578.00	1578.00	1578.00	0.00	0.00	
15	14.6	6500.00	6500.00	6500.00	0.00	0.00	

16	14.7	1000.00	1000.00	1000.00	0.00	0.00	
17	14.8	8500.00	8500.00	8500.00	0.00	0.00	
18	14.9	500.00	500.00	500.00	0.00	0.00	
19	14.10	0.00	500.00	0.00	0.00	0.00	
20	14.11	0.00	8000.00	0.00	0.00	0.00	
21	14.12	41000.00	41000.00	41000.00	0.00	0.00	
22	14.13	500.00	500.00	500.00	0.00	0.00	
23	14.15	36052.00	36052.00	36052.00	0.00	0.00	
24	14.16	0.00	1373344.00	0.00	0.00	0.00	
25	14.19	0.00	687119.00	0.00	0.00	0.00	
26	14.20	0.00	147300.00	0.00	0.00	0.00	
27	14.21	0.00	3000.00	0.00	0.00	0.00	
28	14.22	0.00	148629.00	0.00	0.00	0.00	
29	14.23	0.00	6204.00	0.00	0.00	0.00	
30	14.24	0.00	27000.00	0.00	0.00	0.00	
31	14.25	0.00	47406.00	0.00	0.00	0.00	
32	14.26	0.00	1071.00	1071.00	0.00	0.00	
33	14.29	0.00	25300.00	0.00	0.00	0.00	
34	14.30	0.00	633462.00	0.00	0.00	0.00	
35	14.31	0.00	11325.00	0.00	0.00	0.00	
36	14.35	0.00	18000.00	0.00	0.00	0.00	
37	14.36	12000.00	12000.00	12000.00	0.00	0.00	
38	14.37	0.00	15000.00	0.00	0.00	0.00	
39	14.38	0.00	11250.00	0.00	0.00	0.00	
40	14.39	3250.00	3250.00	3250.00	0.00	0.00	
41	14.40	0.00	6000000.00	0.00	0.00	0.00	
42	14.41	0.00	2000000.00	0.00	0.00	0.00	
43	14.42	0.00	36677.00	0.00	0.00	0.00	
44	14.43	0.00	345275.00	0.00	0.00	0.00	
45	14.44	0.00	3173278.00	0.00	0.00	0.00	
46	14.45	0.00	5001640.00	0.00	0.00	0.00	
47	14.46	0.00	6583.00	0.00	0.00	0.00	
48	14.47	0.00	453332.00	0.00	0.00	0.00	
49	14.48	0.00	11125.00	0.00	0.00	0.00	
50	14.49	0.00	54047.00	0.00	0.00	0.00	
51	14.50	0.00	10862972.00	0.00	0.00	0.00	
52	14.51	0.00	1264197.00	0.00	0.00	0.00	
53	14.52	0.00	311000.00	0.00	0.00	0.00	
54	14.53	0.00	3556000.00	0.00	0.00	0.00	
55	14.54	0.00	93290.00	0.00	0.00	0.00	
56	14.55	0.00	202256.00	0.00	0.00	0.00	
57	14.56	0.00	428828528.00	0.00	0.00	0.00	
58	14.57	0.00	1834500.00	0.00	0.00	0.00	

59	14.58	0.00	100888.00	0.00	0.00	0.00	
60	15.1	0.00	182214840.00	0.00	0.00	0.00	
61	18.1	0.00	324096.00	0.00	0.00	0.00	
62	18.2	0.00	200699.00	0.00	0.00	0.00	
63	18.5	5400.00	5400.00	5400.00	0.00	0.00	
64	18.8	0.00	19309.00	0.00	0.00	0.00	
65	18.9	0.00	870472.00	0.00	0.00	0.00	
66	18.10	0.00	100.00	0.00	0.00	0.00	
67	18.11	0.00	28000.00	0.00	0.00	0.00	
68	18.12	0.00	91.00	0.00	0.00	0.00	
69	18.13	730.00	730.00	730.00	0.00	0.00	
70	18.16	0.00	3316.00	0.00	0.00	0.00	
71	18.17	187.00	187.00	187.00	0.00	0.00	
72	18.18	0.00	20.00	0.00	0.00	0.00	
73	18.21	0.00	5000.00	0.00	0.00	0.00	
74	18.22	4189.00	4189.00	4189.00	0.00	0.00	
75	18.25	500.00	6780.00	500.00	0.00	0.00	
76	18.26	0.00	3340964.00	0.00	0.00	0.00	
Total		3691811.00	672126022.53	3692882.00	5032.00	0.00	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	18.20/239	Deposited in Axis bank A/c no.1369	2021-04-07	3800	Ajay Ku. Das, West Hostel
2	14.18/13	Bank transfer	2020-10-06	22500	Dr. B Alam
3	11.3/37	MR No.93993	2020-12-10	5000	Mr. Prashanta Ku Sahoo.
4	14.11/228	MR No.110852	2021-04-12	8000	Mr. Dhananjaya Banthia
5	14.8/226-227	MR No.110746	2021-04-09	3500	Parbati Barik
6	14.7/224-225	MR No.110637	2021-04-06	1000	Dr. Sibananda Mishra
7	14.7/224-225	MR No.110636	2021-04-06	1000	Dr.Nirupama Bhuyan
8	14.7/224-225	MR No.110650	2021-04-07	1000	Mr. Surajit Mohanty
9	14.7/224-225	MR No.110585	2021-03-31	3000	Mr. Arabinda Rath
10	14.6/222-223	MR No.110841	2021-04-12	2000	Mr. Dhananjaya Banthia
11	14.6/222-223	MR No.110586	2021-03-31	2000	Dr.Sanjaya Ketan

					Swain
12	14.6/222-223	MR No.110649	2021-04-07	500	Eng.Tanuja Prusty
13	14.6/222-223	MR No.110584	2021-03-31	1500	Prof. G.C. Nanda
14	14.6/222-223	MR No.110780	2021-04-12	500	Mr. Dhananjaya Banthia
15	18.4/100	Bank deposit on dtd,9.3.21	2021-03-09	3000	Ashok Kumar Das,Daya Hostel
16	18.19/238	Deposited in bank on dtd.26.3.21	2021-03-26	1604	Raghunath Basantray,East Hostel
17			0000-00-00	0	
Total				59904	

Audit Certificate

Cetrified that the accounts of **Ravenshaw University** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .