

**OFFICE OF THE DISTRICT AUDIT OFFICER,  
LOCAL FUND AUDIT,CUTTACK**  
District Audit Office,LFA,SAMIKSHYA BHAWAN,SECTOR-2, Near Satlchaura, CDA, CUTTACK  
E-mail ID : daokatak@gmail.com; Phone No :  
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Letter No : 3339,

Date : 02-07-2022

Copy of the Audit Report No 621680/AR/2021-2022-CUTTACK on the accounts of Ravenshaw University for the financial year(s) 2020-2021, , forwarded to the Registrar , Ravenshaw University , A/Po ,Dist CUTTACK for information and necessary action. She/He is request to furnish compliance to the Audit Report online through ALFA PORTAL along with a copy of the resolution of the Syndicate approving the replies therein(by uploading in ALFA) within two months from the date of receipt of this report.

  
District Audit Officer,  
Local Fund Audit, Cuttack

Memo No 3340(3),

Date 02-07-2022

Copy of the Audit Report No 621680/AR/2021-2022-CUTTACK on the accounts of Ravenshaw University for the financial year(s) 2020-2021, forwarded to the Hon'ble Chancellor, Raj Bhawan, Odisha, Bhubaneswar(through e-mail-.....)/the Secretary to Govt., Higher Education Department, Odisha, Bhubaneswar(through e-mail-hedsec.od@nic.in) for favour of information and necessary action.

  
District Audit Officer,  
Local Fund Audit, Cuttack

**LOCAL FUND AUDIT, CUTTACK, ODISHA**

CATEGORY : University

Audit Report No : 621680/AR/2021-2022-CUTTACK

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Ravenshaw University</b>
2	Year of Accounts under Audit :	<b>2020-2021</b>
3	Name of the Local Authority during the year of A/Cs :	1.PROF.ISSAN KUMAR PATRA,VC FROM 01.04.2020 TO 30.12.2020 2.PROF.APARAJITA CHOUDHURY,VC FROM 31.12.2020 TO 30.03.21 3.PROF SANJAY KUMAR NAYAK,VC FROM 31.03.2021 TO TILL DATE. 4.SRI SUBHENDU SUBARNESWAR ROY, COF,REGISTRAR IN CHARGE, FROM 21.03.2020 TO 08.06.2020 5.PROF.SMRUTIPRAVA DAS,CCD,REGISTRAR IN-CHARGE. FROM 09.06.2020 TO 31.08.2020 6.MR.JAHANGIR KHAN,COF,REGISTRAR-IN CHARGE FROM 1.9.2020 TO 21.01.2021 6.DR. BHAKTA CHARAN PRADHAN,OAS,REGISTRAR FROM 22.01.2021 TO TILL DATE. 7.SRI SUVENDU SUBARNESWAR ROY,COF FROM 01.01.2019 TO 08.06.2020 8.DR.SANJEEB KUMAR DEY,ASST. PROF IN COMMERCE,COF IN CHARGE FROM 09.06.2020 TO 29.06.2020 9.MR.JAHANGIR KHAN,COF FROM 30.06.2020 TO TILL DATE.
	Name of the Local Authority at the time of Audit :	1.PROF.ISSAN KUMAR PATRA,VC FROM 01.04.2020 TO 30.12.2020 2.PROF.APARAJITA CHOUDHURY,VC FROM 31.12.2020 TO 30.03.21 3.PROF SANJAY KUMAR NAYAK,VC FROM 31.03.2021 TO TILL DATE. 4.SRI SUBHENDU SUBARNESWAR ROY, COF,REGISTRAR IN CHARGE, FROM 21.03.2020 TO 08.06.2020 5.PROF.SMRUTIPRAVA DAS,CCD,REGISTRAR IN-CHARGE. FROM 09.06.2020 TO 31.08.2020 6.MR.JAHANGIR KHAN,COF,REGISTRAR-IN CHARGE FROM 1.9.2020 TO 21.01.2021 6.DR. BHAKTA CHARAN PRADHAN,OAS,REGISTRAR FROM 22.01.2021 TO TILL DATE. 7.SRI SUVENDU SUBARNESWAR ROY,COF FROM 01.01.2019 TO 08.06.2020 8.DR.SANJEEB KUMAR DEY,ASST. PROF IN COMMERCE,COF IN CHARGE FROM 09.06.2020 TO 29.06.2020

		9.MR.JAHANGIR KHAN,COF FROM 30.06.2020 TO TILL DATE.
4	Duration of Audit :	01-07-2021 To 31-03-2022 (Mandays Consumed :- 148.5)
5	Name of the Auditors :	PANKAJINEE DAS - Lead Auditor(01-07-2021 to 31-03-2022) PANKAJINEE DAS - Lead Auditor(29-08-2021 to 31-03-2022) PRATIMA MALLICK - Auditor(01-07-2021 to 31-03-2022) PRATIMA MALLICK - Auditor(05-09-2021 to 31-03-2022)
6	Name of the Reviewing Officer :	RANKANIDHI PANDA(Additional District Audit Officer)
7	Date of submission of report by Reviewing officer :	25-06-2022
8	Entry Conference Date :	19-07-2021
9	Exit Conference Date :	
10	Name of the District Audit Officer :	DILLIP KUMAR NAYAK
11	Date of approval of report by District Audit Officer :	30-06-2022

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	0	

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand Examination cash book	01.07.2021	27	27	Page no.13	0.00
2	TC and Conduct Certificate form	01.07.2021	4330	4330	Page-5	0
3	Students Daily Attendance Register	01.07.2021	7590	7590	Page-8	0
4	Issue of Migration Certificate Register Academic section	01.07.2021	8855	8855	Page-5	0

5	Studentship Certificate	01.07.2021	1400	1400	Page-7	0
6	Service Postage Stamps	01.07.2021	16656	16656	Page-100	0
7	Miscellaneous Receipt Books	01.07.2021	831	831	Page-160	0
8	Measurement Books	01.07.21	0	0	Page-187	0
9	Cash in hand	01.07.2021	0.00	0.00	Page-33	0.00

**Comments**

1. Denomination of Physical Verification of cash:-				
Sl no.	Name of the cash book	Amount	Number of currency	Total
1	Examination cash book	10.00	2	20.00
2		5.00	1	5.00
3		2.00	1	2.00
	<b>TOTAL</b>			<b>27.00</b>
2. Denomination of Physical Verification of Service Postage Stamp:-				
		Amount	Number of stamps	Total
1		10.00	558	5580.00
2		5.00	1375	6875.00
3		2.00	1350	2700.00
4		1.00	1501	1501.00
	<b>TOTAL</b>			<b>Rs.16656.00</b>

**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. 01.07.2021. 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.27.00 was verified which agreed to book balance. Similarly the Service Postage Stamp were also verified and found agreed to book balance.

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 No.2.2:- Non Physical verification of all the Cash books of Ravenshaw University Memo No.19**

Physical verification of cash balance at the end of every month as required under SR 37 VIII of OTC Vol-I Note 6 below was not done. The Physical verification of closing balance should include all the modes of closing balances i.e Bank A/C, Vouchers, Advance, Bank Draft including Physical cash. Results of Physical verification specifying the actual balance of different mode of closing balance should be recorded under the signature of DDO. Due to non conduction of physical verification the actual position of cash at the end of the month could not be ascertained.

Audit objection statement issued in this regard was not returned back. So local authority is instructed to follow the above guideline hence forth.

PARA: 3 LIST OF VERIFIED RECORDS

<b>A : List Of Verified Records/Register</b>	
<b>SlnO</b>	<b>List Records/Register</b>
1	TDR Register/Investment Register
2	Bank Pass Books
3	Non-Consumable Stock Register
4	Consumable Stock Register
5	Advance Ledger
6	Endowment Register
7	Stamp Account Register
8	Log Book of Vehicles
9	Utilisation Certificate files
10	Treasury Book of Drawal
11	Bill Register
12	Cash Books
13	Bank Books
14	Register of Cheques Issued
15	Payment vouchers/Receipt Vouchers
16	Money Receipt Books
<b>B : List of Records/Registers not Produced to Audit</b>	
<b>SlnO</b>	<b>List Records/Register</b>
1	T.A. Advance Register
2	T.A. Control Register
3	BD/CHEQUE Receipt Register
4	Counterfoils of issued Cheques
5	General Ledger
6	Sundry Creditors Register
7	Salary and Allowances Payable Register
8	Security deposit Register
9	Retention Money Register
10	Salary Control Register
11	Grand-in-Aid Register
12	Trial Balance
13	CPF Register
14	GPF Register
15	Register of Nomination for GPF/CPF
16	Festival Advance Register
17	Allotment Register
18	Demand-Collection-Balance Register of fees recoverable from students/colleges
19	BALANCE SHEET at the end of the year

20	RECEIPT & PAYMENT ACCOUNT for the year end
21	INCOME & EXPENDITURE ACCOUNT for the year end
22	Advance Register
23	Vehicle Advance Register
<b>C : List of Records/Registers not Maintained</b>	
<b>Slno</b>	<b>List Records/Register</b>
1	Pay Advance Register
2	College dues Register
3	Earnest Money Deposit Register
4	Deposits with various Authorities
5	Advances from Parties/Contractors/suppliers/employees
6	Materials with Contractors
7	Sundry Debtors
8	Works Register
9	Pay Bill Register
10	House Building Loan Register
11	Bank Loan Register
12	Foundation Fund Register
13	Alphabetical Sheet
14	SD/EMD Register
15	Service Books
16	Loan Ledger
17	Journal Register
18	Fixed Assets Register
<b>D : List of Records/Registers not Required</b>	
<b>Slno</b>	<b>List Records/Register</b>
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 - 2020-2021

Slno	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	UPF OF	01-04-2020	107155.00	0.00	107155.00	0.00	31-03-2021	107155.00	31-03-2021	107155.00	0.00	Cash book

	OPS CASH BOOK											was not produced to audit. So here the previous OB is taken as cash book OB.
2	PENSION GRATUITY	01-04-2020	31081630.00	0.00	31081630.00	0.00	31-03-2021	31081630.00	31-03-2021	31081630.00	0.00	Cash book was not produced to audit. So here the previous OB is taken as cash book OB.
3	SELF FINANCE CASH BOOK	01-04-2020	410139.00	0.00	410139.00	14332.00	31-03-2021	395807.00	31-03-2021	4977.00	390830.00	
4	CHIEF WARDEN CASH BOOK	01-04-2020	8773335.00	5944572.00	14717907.00	8052820.00	31-03-2021	6665087.00	31-03-2021	6665087.00	0.00	
5	INVESTMENT CASH BOOK	01-04-2020	86073266.54	96769679.00	182842945.54	77977844.00	31-03-2021	104865101.54	31-03-2021	104865101.54	0.00	
6	CIVIL SERVICE COACHING CENTRE CASH BOOK	01-04-2020	132727.00	0.00	132727.00	42820.00	31-03-2021	89907.00	31-03-2021	424412.00	-334505.00	Refund the balance amount to Higher Education Dept. on 1.10.20 and account closed.

7	IAS CO ACHIN G CEN TRE CASH BOOK	01-04-2 020	0.00	540371 .00	540371 .00	540371 .00	31-03-2 021	0.00	31-03-2 021	0.00	0.00	
8	WORL D BANK CASH BOOK	01-04-2 020	387629 73.00	193983 0.00	407028 03.00	191927 13.82	31-03-2 021	215100 89.18	31-03-2 021	208693 49.78	640739 .40	
9	GOVT. CASH BOOK/ CO-OP ERATI VE	01-04-2 020	123166 9.50	533945 66.10	546262 35.60	527278 44.00	31-03-2 021	189839 1.60	31-03-2 021	0.00	189839 1.60	
10	RTI CASH BOOK	01-04-2 020	512883 .00	26628. 00	539511 .00	0.00	31-03-2 021	539511 .00	31-03-2 021	539511 .00	0.00	
11	NSS N ORMA L CASH BOOK	01-04-2 020	437621 .00	200981 .00	638602 .00	0.00	30-03-2 021	638602 .00	31-03-2 021	639110 .00	-508.00	
12	NSS S PECIA L CASH BOOK	01-04-2 020	329610 .00	179118 .00	508728 .00	0.00	31-03-2 021	508728 .00	31-03-2 021	508728 .00	0.00	
13	YRC CASH BOOK	01-04-2 020	248918 .55	12629. 00	261547 .55	0.00	31-03-2 021	261547 .55	31-03-2 021	255730 .55	5817.0 0	
14	SCHOL ARSHI P CASH BOOK	01-04-2 020	992120 6.34	146833 75.00	246045 81.34	146965 58.54	31-03-2 021	990802 2.80	31-03-2 021	102454 79.30	-33745 6.50	
15	UGC CASH BOOK	01-04-2 020	833637 5.38	202926 .00	853930 1.38	236668 5.75	31-03-2 021	617261 5.63	31-03-2 021	421707 3.60	195554 2.03	
16	EXAMI NATIO NCASH BOOK	01-04-2 020	573197 .00	596796 9.00	654116 6.00	486412 4.00	31-03-2 021	167704 2.00	31-03-2 021	194015 7.00	-26311 5.00	
17	GENE RAL C ASHBO OK	01-04-2 020	244141 946.81	810531 134.57	105467 3081.3 8	749412 308.55	31-03-2 021	305260 772.83	31-03-2 021	334234 266.05	-28973 493.22	
	<b>GRAN D TOTAL</b>		<b>431074 653.12</b>	<b>990393 778.67</b>	<b>142146 8431.7 9</b>	<b>929888 421.66</b>		<b>491580 010.13</b>		<b>516597 767.82</b>	<b>-25017 757.69</b>	



13	Investment cash book	101985101.54	0	2880000	<b>104865101.54</b>
14	Chief Warden cash book	6665087	0	0	<b>6665087.00</b>
15	Self Finance cash book	4977	0	0	<b>4977.00</b>
16	UPF of POS holder cash book	107155	0	0	<b>107155.00</b>
17	Pension and Gratuity cash book	31081630	0	0	<b>31081630.00</b>
	<b>GRAND TOTAL</b>	<b>513392737.82</b>	<b>30</b>	<b>3205000</b>	<b>516597767.82</b>

**PARA 4.2-RECONCILIATION BETWEEN CASH BOOK CB AND AUDIT CB**

CASH BOOK CB &AUDIT CB RECONCILIATION		
SL.NO.	PARTICULARS	AMOUNT
<b>A GENERAL CASH BOOK</b>		
	<b>CB as per cash book</b>	334234266.05
i	Add Rs.250 shown less in DCR as well as cash book on 16.7.20 than the amount shown in online SBI a/c no.6929  DCR=21370  Bank=21620	(+)250
ii	Add Rs.250 shown less in DCR as well as cash book on 4.9.20 than the amount shown in online SBI a/c no.6929  DCR=2570  Bank=2820	(+)250
iii	Add amount shown in DCR on 10.9.20 deposited in bank but not taken to cash book.	(+)5000
iv	Deduct excess amount Rs.1068000 taken to cash book due to totaling mistake on 12.11 2020 vide page no.129.Totaling on 12.11.20 is Rs.37926341 but shown as Rs.38994341.	(-)1068000
v	Add Rs.300 shown less in cash book on 5.12.20 than the amount shown in online SBI a/c no.6929  Cash book=2280	(+)300

	Bank=2580																																																													
vi	Add Rs.50 shown less in cash book on 13.12.20 than the amount shown in online SBI a/c no.6929  Cash book=35620  Bank=35670	(+)50																																																												
vii	Add Rs.200 shown less in cash book on 28.12.20 than the amount shown in online SBI a/c no.6929  Cash book=2830  Bank=3030	(+)200																																																												
viii	Deduct the amount deducted from the bank SBI 6929 but not shown in expenditure side of cash book.	(-)26970569																																																												
	<table border="1"> <thead> <tr> <th>Sl no.</th> <th>Date</th> <th>Che que no.</th> <th>Amount</th> <th>Purpose</th> <th>Name of the bank</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>23.4.20</td> <td>999915</td> <td>97685.00</td> <td>Manoj kumar</td> <td>30114001616</td> </tr> <tr> <td>2</td> <td>29.04.20</td> <td>999916</td> <td>98507.00</td> <td>Manoj kumar</td> <td></td> </tr> <tr> <td>3</td> <td>7.5.20</td> <td>88870</td> <td>3987075.00</td> <td></td> <td></td> </tr> <tr> <td>4</td> <td>19.05.20</td> <td>999882</td> <td>19198.00</td> <td></td> <td></td> </tr> <tr> <td>5</td> <td>19.05.20</td> <td>999880</td> <td>19198.00</td> <td></td> <td></td> </tr> <tr> <td>6</td> <td>22.5.250</td> <td>8876</td> <td>490831.00</td> <td></td> <td></td> </tr> <tr> <td>7</td> <td>28.5.20</td> <td>8881</td> <td>46400.00</td> <td>Ashok kumar Das h</td> <td></td> </tr> <tr> <td>8</td> <td>28.5.20</td> <td>8878</td> <td>3298605.00</td> <td>Err DA</td> <td></td> </tr> <tr> <td>9</td> <td>4.6.20</td> <td>8882</td> <td>10396187</td> <td></td> <td></td> </tr> </tbody> </table>	Sl no.	Date	Che que no.	Amount	Purpose	Name of the bank	1	23.4.20	999915	97685.00	Manoj kumar	30114001616	2	29.04.20	999916	98507.00	Manoj kumar		3	7.5.20	88870	3987075.00			4	19.05.20	999882	19198.00			5	19.05.20	999880	19198.00			6	22.5.250	8876	490831.00			7	28.5.20	8881	46400.00	Ashok kumar Das h		8	28.5.20	8878	3298605.00	Err DA		9	4.6.20	8882	10396187			
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1	23.4.20	999915	97685.00	Manoj kumar	30114001616																																																									
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8	28.5.20	8878	3298605.00	Err DA																																																										
9	4.6.20	8882	10396187																																																											

			.00		
10	5.6.2 0	8895	9023 52.0 0	Rav Univ	
11	5.6.2 0	8903	2840 31.0 0	Mam ata Swai n	
12	5.6.2 0	8900	1919 8.00		
13	5.6.2 0	8901	8347 53.0 0		
14	5.6.2 0	8902	9290 0.00	Bhu bane swar	
15	5.6.2 0	8885	1420 970. 00	Bhu bane swar	
16	5.6.2 0	8879	7683 69.0 0	Bhu bane swar	
17	5.6.2 0	8894	2510 0.00	Bhu bane swar	
18	5.6.2 0	8898	1919 8.00		
19	8.6.2 0	8887	2395 30.0 0	Rav ensh aw Univ ersit y	
20	8.6.2 0	8888	6308 14.0 0		
21	8.6.2 0	8891	1500 0.00		
22	8.6.2 0	8899	6308 14.0 0		
23	3.11. 20	9135	2697 50.0 0	Kris hna Vittal Ingal e	
24	3.11. 20	9091	1123 548. 00		

25	11.1 2.20	9199	6800 .00	Odis ha Stat e Govt .	
26	11.1 2.20	9201	1638 0.00	Odis ha Stat e Govt .	
27	11.1 12.2 0	9200	1624 0.00	Odi sha Stat e Govt .	
28	11.1 2.20	9202	1638 0.00	Odis ha Stat e Govt .	
29	29.1. 21	9243	4000 .00	Rav Univ	
30	23.4. 20	7886 6	3360 .00	Keta ki nt erpri se	Axis acco unt n o.91 7010 0713 1160 1
31	11.5. 20		1500 .00	Com mitm ent	
32	11.5. 20		1000 .00	Swift char ge	
33	11.5. 20		180. 00	GST	
34	11.5. 20		270. 00	GST	
35	14.5. 20	7899 2	3724 .00	Asim a Sah u	
36	14.5. 20	7896 8	1126 00.0 0	Coor dinat or	



				BA	
37	2.9.2 0	9474 4	8281 62.0 0	Sec urity Serv ice	
38	24.1 1.20	9489 8	2639 8.00	Scie nce Worl d	
39	24.1 1.20		740. 00	To T ransf er	
40	4.12. 20	9493 3	2500 0.00	Sou men dra k uma r	
41	8.12. 20	9490 4	2707 .00	New age medi a	
42	2.2.2 1	1075 39	1503 0.00	Trf.R av	
43	11.2. 21		3725 0.00		
44	16.2. 21		3725 0.00		
45	18.2. 21		2160 .00		
46	20.2. 21		2160 .00		
47	23.2. 21		2160 .00		
48	25.2. 21		2160 .00		
49	25.2. 21		2160 .00		
50	25.2. 21		2160 .00		
51	5.3.2 1	1076 97	5000 .00	Adity a Na raya n	
52	19.3. 21	1076 99	5000 .00	Chin may Mah anta	
53	22.3. 21	1092 71	6262 5.00	Pran ita	

	<table border="1" style="margin: auto;"> <tr> <td style="text-align: center;"><b>TOT AL</b></td> <td style="text-align: center;"><b>269 7056 9/-</b></td> </tr> </table>	<b>TOT AL</b>	<b>269 7056 9/-</b>	
<b>TOT AL</b>	<b>269 7056 9/-</b>			
	<p>Deduct excess amount Rs.22500 taken to cash book on 1.2.21.</p> <p>Cash book=207680</p> <p>DCR=185180</p> <p>Memo no.232</p>	(-)22500		
ix	<p>Deduct OB difference in between cash book and bank</p> <p>OB as per cash book=244141946.81</p> <p>OB as per Audit=245060621.03</p>	(-)918674.22		
	<b>CB as per audit</b>	<b>305260772.83</b>		
<b>B EXAMINATION CASH BOOK</b>				
	<b>CB as per cash book</b>	<b>1940157</b>		
i)	<p>Deduct amount deducted from the SBI bank account No.35063177170 but not taken to expenditure side of cash book.</p> <p>4.5.20 Cheq. no.571476=Rs.2541.00</p> <p>4.5.20 Cheq. no.571487=Rs.2541.00</p> <p>4.5.20Cheq. no.571489=Rs.2541.00</p> <p>4.5.20Cheq. no.571482=Rs.1670.00</p> <p>7.5.20Cheq. no.571490=Rs.38762.00</p> <p>8.5.20Cheq. no.571477=Rs.17366.00</p> <p>8.5.20Cheq. no.571496=Rs.43975.00</p>	(-)257213		

	12.5.20Cheq. no.571494=Rs.54423.00	
	12.5.20Cheq. no.571495=Rs.79954.00 16.5.20Cheq. no.571471=Rs.1740.00	
	30.5.20Cheq. no.571466=Rs.3180.00 3.6..20Cheq. no.571470=Rs.2760.00	
	23.9.20 WDLTFR Dif amount Cr. To HOD=Rs.3420.00	
	22.1.21Cheq. no.571701=Rs.2340.00	
ii)	Debit previous difference	(-)5902
	<b>CB as per audit</b>	<b>1677042</b>
<b>C UGC CASH BOOK</b>		
	<b>CB as per cash book</b>	4217073.60
i)	Add Interest Credited in HDFC bank a/c no.50100204255150 but not taken to cash book.  1.4.20=14163  1.7.20=13199  1.10.20=12480  1.1.21=12574	(+)52416
ii)	Add previous difference	(+)1903288.03
iii)	Deduct difference of CB shown in cash book as on 31.03.2020 and CB taken in previous audit report as per cash book as on 31.03.2020.CB shown in previous audit report is Rs.6433249.35 instead of Rs.6433087.35 as per actual.	(-)162
	<b>CB as per audit</b>	<b>6172615.63</b>
<b>D Scholarship cash book</b>		
	CB as per cash book	10245479.30
i)	Deduct previous difference	(-)337486
ii)	CB as per cash book taken in previous audit report as Rs.10258692.34 as on 31.03.2020 instead of Rs.10258662.84	(+)29.50
	<b>CB as per audit</b>	<b>9908022.80</b>

<b>E</b>	<b>YRC cash book</b>	Previous Difference Rs.5817
<b>F</b>	NSS Normal	Previous difference (-)508
<b>G</b>	<b>Govt.cash book/Co-Operative cash book</b>	
	CB as per cash book	0
i)	Add previous difference	(+)1231669.50
ii)	Add Co-operative bank amount not taken to cash book	(+)666722.10
	CB as per audit	1898391.60
<b>H</b>	<b>World bank project</b>	
	CB as per cash book	20869349.78
i)	Add amount refund with Interest after closer of L/C account	640739.40
	CB as per audit	21510089.18
<b>I</b>	<b>Civil Service Coaching centre</b>	Previous difference (-)RS.132727
<b>J</b>	<b>Self Finance cash book</b>	Previous difference Rs.410139.00

**RECEIPT FIGURE OF GENERAL CASH**
**BOOK 2020-21**
**STATEMENT –B OF RAVENSHAW UNIVERSITY**
**STATEMENT SHOWING THE DETAILS OF RECEIPTS IN RESPECT OF RAVENSHAW UNIVERSITY FOR THE YEAR 2020-21.**

<b>( A.) GENERAL CASH BOOK</b>		
<b>SL.NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>
<b>I</b>	<b>GRANTS</b>	
	DHE Salary Grant	340000000
	DHE Non salary Grant	25000000
	ID Grant for construction of Academic complex in 2 <sup>nd</sup> campus	100000000
	OCA	170000
	ID Grant for construction of Research Scholar Hostel	50000000
	SSB Exam	67500
	Treasury	100000
	Holding Tax	60000000
	Directorate of Geology for Testing fees	431800
	<b>TOTAL</b>	<b>575769300</b>
<b>II</b>	<b>UNIVERSITY STUDENTS FUND</b>	

	BBA ADMISSION FORM	500
	STUDENTS FUND	9267564
	ADMISSION FORM	411812
	UG APPLICATION FORM	5672741
	M.PHIL APPLICATION FORM	715500
	UG ADMISSION FEES	31359900
	B.ED COURSE FEE	3744150
	GEOLOGY COURSE FEE	100000
	COMMERCE COURSE FEE	1770000
	JMC COURSE FEE	705000
	COMPUTER SCIENCE COURSE FEE	120000
	BBA COURSE FEE	1350406
	BITM COURSE FEE	3552500
	IST COURSE FEE	928710
	PSYCHOLOGY COURSE FEE	115000
	BIO-CHEM COURSE FEE	780000
	HINDI COURSE FEE	40000
	SANSKRIT COURSE FEE	65000
	IMBA COURSE FEE	1095000
	BOTANY COURSE FEE	150000
	M.SC COMPUTER SC.CF	1587500
	B.SC.COMPUTER SC. CF	1172500
	M.SC.BIOTECH CF	1140000
	MBA CF	8400010
	ENT CF	785010
	MCA CF	1410000
	SELF FINANCE CF	30785094
	MET CF	35000
	MPU CF	1280000
	MITM CF	20000
	A.CHEM CF	499170
	RD CF	800000
	ITM CF	19510
	B COM CF	52500
	<b>TOTAL</b>	<b>109930077</b>
III	<b>GOVT.RECEIPT</b>	
	NCC	60268

	Tution fees	209268
	RTI	100
	<b>TOTAL</b>	<b>269636</b>
<b>IV</b>	<b>MISCELLANEOUS</b>	
	Examintion	6568461
	HR	95000
	Tender	3000
	Electricity	<b>2025512</b>
	Refund of unutilised money(advance)	1569436.57
	Festival advance recovery	739000
	Overhead charges	471668
	Internet	4811455
	Withdrawal of FD	14790112
	Bank charge credit	27005
	Civil Services unspent money	170412
	Civil Services Admission fees	254000
	Audit Recovery	178200
	Salary	47717
	Internet	1765266
	<b>TOTAL</b>	<b>33516144.57</b>
<b>V</b>	<b>RECEIPT THROUGH ADJUSTMENT</b>	
	IT	34527311
	LIC	1808254
	Co-op.Soc	9003735
	Electric	628391
	FA	1030000
	OPS	2917920
	NPS	8964465
	Vehicle deduction	14633
	GPF	8271075
	HBA	1986448
	HRA	257755
	WT	106198
	PT	548100
	UEL & Gratuity	4865740
	Provisional Pension	11557555

	LSC/PC	2114156
	Excess refund	894
	GST	654292
	VC Vehicle	16800
	VC HBL	16000
	VC GPF	210000
	VC PT	2500
	VC GIS	1000
	Prorota Gratuity	739170
	Prorota Pension	3175496
	<b>TOTAL</b>	<b>91045977</b>
	<b>GRAND TOTAL</b>	<b>810531134.57</b>
	<b>(B.) EXAMINATION CASH BOOK</b>	
	Ravenshaw University	3400000
	UPSC	100000
	CPET	2114666
	Question paper Printing	296115
	Audit Recovery	27500
	Misc	29688
	<b>TOTAL</b>	<b>5967969</b>
	<b>(C.) JUGC CASH BOOK</b>	
	Interest	202926
	<b>TOTAL</b>	<b>202926</b>
	<b>(D.) GOVT. CASH BOOK</b>	
	Co-operative loan and Interest	666722.10
	Salary	19351417
	Provisional Pension	2597892
	Family Pension	647091
	GIS Refund	115500
	GPF	24782158
	UEL	4848785
	Obsequies	5000
	Assured Sum	150000
	FA	200000
	<b>TOTAL</b>	<b>53394566.10</b>
	<b>(E.) CIVIL SERVICE COACHING CENTRE CASH BOOK</b>	
	<b>TOTAL</b>	<b>0.00</b>
	<b>(F.) IAS COACHING CENTRE</b>	
	Salary	520371

	FA	20000
	<b>TOTAL</b>	<b>540371</b>
	<b>(G.)RTI CASH BOOK</b>	
	Interest	26628
	<b>TOTAL</b>	<b>26628</b>
	<b>(H.)WORLD BANK CASH BOOK</b>	
	Interest on Axis bank a/c no.27275	23
	Interest on Axis bank a/c no.10695	1933564
	Interest on Axis bank a/c no.6389	6243
	<b>TOTAL</b>	<b>1939830</b>
	<b>(I.)SCHOLARSHIPCASH BOOK</b>	
	IBRO	1605460
	DBT Rakalingaswami	2742000
	OURIIP	400000
	ISN Project	576475
	NOSB DST Project	923000
	DST SERB	400000
	DST Odisha	2184900
	Travel Grant	70000
	Fund Science	750000
	NEFT	537746
	SERB	325000
	DST Inspire	3266478
	ICPR	15000
	ICSSR	26105
	PMMMNT	125000
	IT	54000
	BPRF	382000
	BRNS	426236
	PFMS	30000
	Interest	113975
	<b>TOTAL</b>	<b>14683375</b>
	<b>(J)NSS CASH BOOK(NORMAL)</b>	
	Interest	13481
	Grant	187500
	<b>TOTAL</b>	<b>200981</b>
	<b>(K)NSS SPECIAL CASH BOOK</b>	
	Interest	10368
	Grant	168750
	<b>TOTAL</b>	<b>179118</b>



	<b>(L)YRC CASH BOOK</b>	
	RTGS	5750
	Interest	6879
	<b>TOTAL</b>	<b>12629</b>
	<b>(M)CHIEF WARDEN CASH BOOK</b>	
	Boarders fee collection	5776959
	Interest	167613
	<b>TOTAL</b>	<b>5944572</b>
	<b>(N) INVESTMENT CASH BOOK</b>	
	Received after premature withdrawal of FD a/c no. SBI 979	96767498
	<b>TOTAL</b>	<b>96767498</b>
	<b>(O)UPF OF OPS HOLDER CASH BOOK</b>	
	<b>TOTAL</b>	<b>0.00</b>
	<b>(P)PENSION &amp; GRATUITY</b>	
	<b>TOTAL</b>	<b>0.00</b>
	<b>GRAND TOTAL</b>	<b>990393778.67</b>

**STATEMENT -C OF RAVENSHAW UNIVERSITY**
**STATEMENT SHOWING THE DETAILS OF EXPENDITURE IN RESPECT OF RAVENSHAW UNIVERSITY FOR THE YEAR 2020-21**

SL.NO	PARTICULARS	AMOUNT
<b>A</b>	<b>GENERAL CASH BOOK</b>	
<b>I</b>	<b>GRANT</b>	
	Salary Grant	260483081
	Non Salary Grant	25000000
	ID Grant for construction of convention centre	10200000
	ID Grant for construction of Research Scholar Hostel	40000000
	ID Grant for 2 <sup>nd</sup> Academic Building at CDA ,CTC.	15000000
	ID Grant for construction of Academic complex in 2 <sup>nd</sup> campus	100000000
	ID Grant for Drainage system in the University	1306216
	RUSA	16541622
	Civil Service Coaching Centre	1670412
	Holding Tax	60000000

	Career Counselling	86506
	<b>TOTAL</b>	<b>530287837</b>
<b>II</b>	<b>UNIVERSITY STUDENTS FUND</b>	
	BANK COMMISSION	14154.38
	REMN. TO NON TEACHING CONTRACTUAL	7215692
	REMUNERATION TO DAILY WAGES	11767152.2
	REMUNERATION TO TEACHING CONTRACTUAL	17027921
	SECURITY SERVICES	11213668
	MOBILE	7389
	REMUNERATION TO GF/VF/VP	4182600
	LEGAL	821568
	CLEANING	5425212
	MEDICINE REIMBURSEMENT	102326
	BSNL	115011
	WATER TAX	1333896
	CONTINGENT/DEVELOPMENT	1625226.6
	NEWS PAPER& MAGAZINE	30680
	LAB CHEMICALS	98787
	TAXI	260164
	COMPUTER PERIFERAL	56235
	COVID 19 EXP	80000
	LAWN MAINTENANCE	622623
	ELECTRIC MAINTENANCE	63694
	ADVERTISEMENT	418742
	FELLOW GRANT	284031
	DEPT. DEV. DBA	350000
	PURCHASE OF MEDICINE	72704
	TRANSFER TO EXAMINATION	3400000
	COMPUTER	7876873
	UNIVERSITY REGISTRATION FEE	59000
	INTERNET	79339
	CONVOCATION	33114
	SEMINAR	31844
	EMD	24600
	ID CARD	4553

	FD TRANSFER TO INVESTMENT CASH BOOK	14790112
	ATHLETIC	11629
	ADMISSION	50984
	LAB.DEV	217242
	FA	900000
	RETURN OF CF	3052598
	EXAMINATION REMUNERATION	87223
	AC	57218
	NSA 19	6046
	EXAMINATION	296115
	INTERVIEW	100000
	IT RETURN	85000
	ICPSA 2000	30000
	WATER COOLER	28700
	RECRUITMENT	152033
	TRANSFER TO ENDOWMENT	500000
	ADMISSION 19-20	536300
	ADMISSION 20-21	430409
	VC RECRUITMENT	80000
	POSTAL STAMP	20000
	INSURANCE	257467
	AQUAGUARD	9850
	RETURN OF CAUTION MONEY	8000
	PLACEMENT	5000
	MO COLLEGE ABHIYAN	50000
	RENT PAID TO TAHASILDAR,ATHAGARH TOWARDS 2ND CAMPUS	4645200
	RECRUITMENT REFUND	2000
	<b>TOTAL</b>	<b>101107925.55</b>
	Amount deducted from the bank but not taken to cash book	<b>26970569</b>
<b>III</b>	<b>RECEIPT THROUGH ADJUSTMENT</b>	
	IT	34527311
	LIC	1808254

	Co-op.Soc	9003735
	Electric	628391
	FA	1030000
	OPS	2917920
	NPS	8964465
	Vehicle deduction	14633
	GPF	8271075
	HBA	1986448
	HRA	257755
	WT	106198
	PT	548100
	UEL & Gratuity	4865740
	Provisional Pension	11557555
	LSC/PC	2114156
	Excess refund	894
	GST	654292
	VC Vehicle	16800
	VC HBL	16000
	VC GPF	210000
	VC PT	2500
	VC GIS	1000
	Prorota Gratuity	739170
	Prorota Pension	3175496
	<b>TOTAL</b>	<b>91045977</b>
	<b>GRAND TOTAL</b>	<b>749412308.55</b>
<b>B</b>	<b>EXAMINATION CASH BOOK</b>	
	Contingent	133579
	Printing of Certificates	51103
	Examination	854932
	Remuneration	1908786
	QPS	980245
	Postal	6904
	UPSC Exam	100000
	CPET Exam 2020	822505
	BOS MEETING	5070
	Medicine	1000
	<b>TOTAL</b>	<b>4864124</b>
<b>C</b>	<b>UGC CASH BOOK</b>	

	SMS Charge	70.80
	Postage charge	25
	Courier charge	50
	IGL issue charge	656
	GST	118
	SFMS charge	118
	PORD charge	2.95
	Chemicals and Instruments	450640
	IT	37877
	GST	36666
	UG visible Spectrometer	235417
	Scientific Instruments	51617
	TA/DA	43555
	PHD Work in hostel	1313934
	AMC charge	195939
	<b>TOTAL</b>	<b>2366685.75</b>
<b>D</b>	<b>GOVT. CASH BOOK</b>	
	Salary	19351417
	Provisional Pension	2597892
	Family Pension	647091
	GIS Refund	115500
	GPF	24782158
	UEL	4848785
	Obsequies	5000
	Assured Sum	150000
	FA	200000
	<b>TOTAL</b>	<b>53394566.10</b>
	Co-operative loan and Interest	666722.10
	Salary	19351417
	Provisional Pension	2597892
	Family Pension	647091
	GIS Refund	115500
	GPF	24782158
	UEL	4848785
	Obsequies	5000
	Assured Sum	150000
	FA	200000
	<b>TOTAL</b>	<b>52727844</b>
<b>E</b>	<b>CIVIL SERVICE COACHING</b>	

	<b>CENTRE</b>	
	Remuneration to Resource persons & staff	42000
	Contingent	50
	Books	770
	<b>TOTAL</b>	<b>42820</b>
<b>F</b>	<b>IAS COACHING CENTRE</b>	
	Salary	<b>507400</b>
	Festival Advance	<b>20000</b>
	<b>TOTAL</b>	<b>527400</b>
<b>G</b>	<b>RTI CASH BOOK</b>	
		<b>0.00</b>
<b>H</b>	<b>WORLD BANK CASH BOOK</b>	
	Bank charge	172055
	Remuneration	208000
	Advertisement	6846
	Smelt Project	672358
	Scientific equipment	15791703.82
	TA/DA etc	58344
	Contingent	5000
	GST	270041
	IT	260357
	Repr. Of Printer	1320
	Webinar	1806
	AC cable	3200
	AC PURCHASE	35800
	Printer/Scanner/Antivirus	55174
	UV box Sanitizer	30336
	Repr. Of Equipment	3100
	Hard Disk/Router	6300
	Colour Printer	16998
	Purchase of Chemicals	1593975
	<b>TOTAL</b>	<b>19192713.82</b>
<b>I</b>	<b>SCHOLARSHIP</b>	
	Inspire fellow	391062
	DST Fellow	4593624
	SERB	2270152
	DST Ramalingaswami	2291650
	SERB Overhead charge	100000
	DST Odisha fellow	55000

	DST Ramalinga fellow	50000
	JRF	62000
	NSA 2019	100000
	IT	184350
	BPRF	517000
	CSIR	521901
	DST Odisha	1774000
	International charge	609
	OURIIP	1393275
	Travel Grant	70000
	ICPR	15000
	ICSSR	85600
	Dept.Assistance	10000
	SERB DST	66250
	PMMMNT	125000
	HDFC Scholarship	20000
	Bank charge	85.54
	<b>TOTAL</b>	<b>14696558.54</b>
<b>J</b>	<b>NSS NORMAL</b>	<b>0.00</b>
<b>K</b>	<b>NSS SPL.</b>	<b>0.00</b>
<b>L</b>	<b>YRC CASH BOOK</b>	<b>0.00</b>
<b>M</b>	<b>INVESTMENT CASH BOOK</b>	
	Prematured withdrawal amount	77977844
	<b>TOTAL</b>	<b>77977844</b>
<b>N</b>	<b>CHIEF WARDEN CASH BOOK</b>	
	Remuneration of Hostel staff	5944572
	<b>TOTAL</b>	<b>5944572</b>
<b>O</b>	<b>UPF OF OPS HOLDER CASH BOOK</b>	
	<b>TOTAL</b>	<b>0.00</b>
<b>P</b>	<b>PENSION &amp; GRATUITY</b>	
	<b>TOTAL</b>	<b>0.00</b>
	<b>GRAND TOTAL</b>	<b>929888421.66</b>

**ASSETS & LIABILITIES**

LIABILITIES	VALUE	ASSETS	VALUE
Unspent balance of Grants	357491696.18	Cash book accounts	485408982.82
Loans Refundable	0	Investments	104865101.54
Security	862396	Advances Recoverable	30458132.43

Un remitted Govt.dues,Ces s,Royalty,IT,etc.	0	Outstanding rents recoverable	5000
Refundable Deposits SD/EMD	0	Loans recoverable	0
Unpaid Salary and wages	16214733	Non collection of Electric bill	58495
Unpaid bills(Electric)	0		
Contribution payable	846106		
Others	0		
Cleaning(11/20 to 3/21)	4173240		
Assets over Liabilities	241207540.61	Add Liabilities over Assets	0.00
<b>GRAND TOTAL</b>	<b>620795711.79</b>	<b>Grand Total</b>	<b>620795711.79</b>

#### 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.

Approved Budget of Ravenshaw University for the year 2020-21 was not produced to audit for verification. Due to non preparation of annual budget, the budgetary receipt and expenditure of the University cannot be included in the state of budget which will result in unrealistic budget of the state. Hence, the local authority is suggested to prepare annual budget/revised budget/supplementary budget as per the provisions of University act.

Objection memo was issued to the local authority to produce the annual budget for the year 2020-21. The local authority failed to produce the annual budget till close of audit for verification. So it is apprehended that annual budget was not prepared by the University. Due to the non production of budget it is not possible on the part of audit to compare the budget provision made in respect of receipt and expenditure 2020-21 and actual receipt and expenditure for 2020-21.

#### PARA 4.4 FLEXI ACCOUNT

##### Non Maintenance of Flexi Account (o.s.p no- 139):-

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 six 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 :-osp-25,44,104

**These two cash books are not produced to this year audit for verification after several verbal persuasion and issue of memoes.So receipt and expenditure figure taken here as zero for 2020-21 financial year.**

**PARA 4.5 Amount debited from the SBI bank account No.35063177170 but not taken to expenditure side of Examination cash book.**



During audit it is seen that in the following cases amount has been debited from the bank as detailed below. But the said amounts have not been booked in the expenditure side of Examination cash book. Details are given below.

4.5.20 Cheq. no.571476=Rs.2541.00

4.5.20 Cheq. no.571487=Rs.2541.00

4.5.20Cheq. no.571489=Rs.2541.00

4.5.20Cheq. no.571482=Rs.1670.00

7.5.20Cheq. no.571490=Rs.38762.00

8.5.20Cheq. no.571477=Rs.17366.00

8.5.20Cheq. no.571496=Rs.43975.00

12.5.20Cheq. no.571494=Rs.54423.00

12.5.20Cheq. no.571495=Rs.79954.00

16.5.20Cheq. no.571471=Rs.1740.00

30.5.20Cheq. no.571466=Rs.3180.00

3.6.20Cheq. no.571470=Rs.2760.00

23.9.20 WDLTFR Dif amount Cr. To HOD=Rs.3420.00

22.1.21Cheq. no.571701=Rs.2340.00

**TOTAL=Rs.257213.00**

Audit objection statement issued in this regard did not returned back with reply. So the same need to be produced to next audit for verification. Till then Rs.2,57,213.00 is held under objection.

**PARA 4.6:-Clarification wanting regarding non maintenance of separate cash books in Self Financing Courses,RUSA & ID Grant:- Memo No.220**

During audit it is seen that separate cash books are not maintained in Self Financing Courses. Efficient management of fund received under Self Financing Courses and their utilization require maintenance of separate cash books. No separate Bank account also maintained. As a result of which transactions on account of receipts and expenditure on account of operation of Self Financing courses offered by the University for which audit could not ascertain the actual position of fund received from students and expenditure incurred. Separate cash books were also not maintained for grants received from Government towards RUSA & Infrastructure grant for which interest earned in the respective grants and utilization of grants could not ascertained in audit.

Audit objection statement issued in this regard was returned back with reply that Self finance cash book was merged with main cash book during the incumbency period of Prof.B.C.Tripathy,VC.

The reply of the local authority is not convincing at all. So after separate the self finance cash book from the General produced to next audit for verification.

**PARA 4.7:- Reason of non maintenance of Subsidiary cashbook of Career Counselling Cell in the**

**University:- Memo No.184**

During audit it is seen that a sum of Rs.86506.00 was spent during 2020-21 financial year. But neither subsidiary cash book of Career Counselling Cell nor voucher guard file are maintained by the authority of the University. Without maintaining the cash book, expenditure has been made by the authority year after year. As a result of which it is not possible on the part of audit to know the exact amount received from Higher Education Department as Grant year wise and expenditure made by University in a particular year and also year wise UC submitted by the authority. So reason of non maintenance of cash book clarify to audit.

Audit objection statement issued in this regard did not return back with reply. So after maintaining the same produced to next audit for verification.

**PARA 4.8:-Clarification wanting regarding the Bill wise Non –Analysis of Closing Balances of all cash books:- Memo No.21**

Scrutiny of the closing balances as per cash books revealed that bill wise analysis of the closing balances had not been done at the end of each month during 2020-21. So that actual position at the end of the financial year could not be ascertained. Reason of doing such things clarify to audit.

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

Ravenshaw University - 433145

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	31-03-2021	2012632.50	31-03-2021	1940157.00	72475.50	EXAMINATION
2	UNION BANK OF INDIA	407102050000183	31-03-2021	2714790.10	31-03-2021	2714790.10	0.00	UGC
3	HDFC	50100204255150	31-03-2021	1679978.03	31-03-2021	1502283.50	177694.53	UGC
4	SBI	31173703120	31-03-2021	508728.00	31-03-2021	508728.00	0.00	NSS SPL.
5	SBI	31085209005	31-03-2021	638602.00	31-03-2021	639110.00	-508.00	NSS NORMAL
6	SBI	31882974536	31-03-2021	6574901.50	31-03-2021	6775612.00	-200710.50	SCHOLARSHIP
7	IOB	124701000	31-03-2021	3469867.30	31-03-2021	3469867.30	0.00	SCHOLAR

		000929						SHIP
8	SBI	36724414516	01-10-2020	424412.00	01-10-2020	424412.00	0.00	CIVIL SERVICE COACHING CENTRE .Closed on 1.10.2020
9	AXIS BANK	918010105276389	31-03-2021	101265.78	31-03-2021	101265.78	0.00	WORLD BANK
10	AXIS BANK FLEXI	919049058810695	31-03-2021	20753061.00	31-03-2021	20753061.00	0.00	WORLD BANK
11	SBI	10508847162	31-03-2021	666722.10	31-03-2021	0.00	666722.10	GOVT.CASH BOOK
12	UCO BANK	02450110003039	31-03-2021	1519176.61	31-03-2021	1519176.61	0.00	INVESTMENT
13	SBI	30667060388	31-03-2021	539511.00	31-03-2021	539511.00	0.00	RTI
14	SBI	10508850516	31-03-2021	257199.55	31-03-2021	255730.55	1469.00	YRC
15	AXIS BANK	916010038212287	31-03-2021	6665087.00	31-03-2021	6665087.00	0.00	CHIEF WARDEN
16	SBI	32188614276	31-03-2021	107155.00	31-03-2021	107155.00	0.00	OPS
17	SBI	33509642153	31-03-2021	31081630.00	31-03-2021	31081630.00	0.00	NPS
18	ICICI	243301000070	31-03-2021	0.00	31-03-2021	4977.00	-4977.00	MBA
19	ICICI	243301000154	31-03-2021	0.00	31-03-2021	0.00	0.00	BBA,IST,JMC
20	SBI	10508850979	31-03-2021	103345924.93	31-03-2020	103345924.93	0.00	INVESTMENT
21	AXIS BANK	917010071311601	31-03-2021	99830512.39	31-03-2021	75168989.32	24661523.07	GENERAL
22	AXIS BANK	916020042178732	24-09-2020	0.00	24-09-2020	0.00	0.00	GENERAL Closed on 24.09.20 and Rs.7676.62 taken to account no.26260 of SBI. on 24.09.20.
23	DCB BANK	21111500000772	08-10-2020	0.00	08-10-2020	0.00	0.00	GENERAL Closed on 08.10.20 and Rs.73825.10 taken to account no.26260 of SBI. on

								8.10.20.
24	SBI ONLINE	35869306929	31-03-2021	1261956.30	31-03-2021	1261956.30	0.00	GENERAL
25	SBI RUSA	35317140702	31-03-2021	40628200.25	31-03-2021	40628200.25	0.00	GENERAL
26	SBI CAMPUS BRANCH	30114001616	31-03-2021	183168017.04	31-03-2021	183168017.04	0.00	GENERAL
27	ICICI	243301000059	31-03-2021	5152.00	31-03-2021	5152.00	0.00	GENERAL
28	AXIS BANK	912010048596454	04-12-2020	0.00	04-12-2020	0.00	0.00	GENERAL Closed on 04.12.20 and Rs.345 911.30 taken to account no.26260 of SBI. on 04.12.20.
29	SBI	39649826260	31-03-2021	34001951.14	31-03-2021	34001951.14	0.00	ID GRANT NEW ACCOUNT OPENED ON 10.09.2020.
30	AXIS BANK	921049162527275	31-03-2021	15023.00	31-03-2021	15023.00	0.00	
	<b>GRAND TOTAL</b>			<b>541971456.52</b>		<b>516597767.82</b>	<b>25373688.70</b>	

<b>Reconciliation</b>			
<b>PARA 5.1</b>			
<b>BANK RECONCILIATION(Reconciliation between Bank CB position as per cash book and Bank CB position as per Bank Statement)</b>			
Sl.no	Particulars	Amount	Remarks
<b>A</b>	<b>GENERAL CASH BOOK</b>		
	<b>CB as per cash book</b>	<b>334234266.05</b>	
i	Add less amount shown in cash book on 16.7.20 than the amount credited in bank.  Amount shown in cash book Rs.21620.00 but amount credited in SBI online account no.6929 on	(+)250	

	16.7.20 is Rs.21370.00		
ii	<p>Add less amount shown in cash book on 4.9.20 than the amount credited in bank.</p> <p>Amount shown in cash book Rs.2570.00 but amount credited in SBI online account no.6929 on 4.9.20 is Rs.2820.00</p>	(+)250	
iii	<p>Add less amount shown in cash book on 10.9.20 than the amount credited in bank.</p> <p>Amount shown in cash book on 10.9.20 is Rs.0.00 but amount credited in SBI account no.1616 on 16.7.20 /10.9.20 is Rs.5000.00</p>	(+)5000	
iv	<p>Deduct excess amount taken in receipt side of cash book on 12.11.20 due to totaling mistake.Rs.38994341 shown instead of Rs.37926341</p>	(-)1068000	
v	<p>Add less amount shown in cash book on 5.12.20 than the amount credited in bank.</p> <p>Amount shown in cash book Rs.2280.00 but amount credited in SBI online account no.6929 on 5.12.20 is Rs.2580.00</p>	(+)300	
vi	<p>Add less amount shown in cash book on 13.12.20 than the amount credited in bank.</p> <p>Amount shown in cash book Rs.35620.00 but amount credited in SBI online account no.6929 on 16.7.20 is Rs.35670.00</p>	(+)50	
vii	<p>Add less amount shown in cash book on 12.1.21 than the amount credited in bank.</p>	(+)200	

	Amount shown in cash book Rs.0.00 but amount credited in SBI online account no.6929 on 16.7.20 is Rs.200.00																										
viii	<p>Add less amount shown in cash book on 28.12.20 than the amount credited in bank.</p> <p>Amount shown in cash book Rs.2830.00 but amount credited in SBI online account no.6929 on 28.12.20 is Rs.3030.00</p>	(+)200																									
ix	<p>Deduct excess amount shown in cash book on 1.2.21 than the amount shown in DCR as well as bank.</p> <p>Amount shown in DCR and credited in bank is Rs.207680.00 but amount taken to cash book on 1.2.21 is Rs.185180.00</p>	(-)22500																									
xi	<p>Deduct amount debited from bank but not shown in expenditure side of cash book.</p> <table border="1" data-bbox="459 1272 794 2047"> <thead> <tr> <th>Sl no.</th> <th>Date</th> <th>Ch eq ue no.</th> <th>Am ou nt</th> <th>Pu rpo se</th> <th>Na me of the ba nk</th> </tr> </thead> <tbody> <tr> <td></td> <td>23.04.20</td> <td>999915</td> <td>97685.00</td> <td>Ma noj ku ma r</td> <td>30114001616</td> </tr> <tr> <td></td> <td>29.04.20</td> <td>999916</td> <td>98507.00</td> <td>Ma noj ku ma r</td> <td></td> </tr> <tr> <td></td> <td>7.5.20</td> <td>8887</td> <td>3987075.00</td> <td></td> <td></td> </tr> </tbody> </table>	Sl no.	Date	Ch eq ue no.	Am ou nt	Pu rpo se	Na me of the ba nk		23.04.20	999915	97685.00	Ma noj ku ma r	30114001616		29.04.20	999916	98507.00	Ma noj ku ma r			7.5.20	8887	3987075.00			(-)26970569	Memo no 232(pg-408 to 411)
Sl no.	Date	Ch eq ue no.	Am ou nt	Pu rpo se	Na me of the ba nk																						
	23.04.20	999915	97685.00	Ma noj ku ma r	30114001616																						
	29.04.20	999916	98507.00	Ma noj ku ma r																							
	7.5.20	8887	3987075.00																								

	19.05.20	99.98.82	19.19.8.00		
	19.05.20	99.98.80	19.19.8.00		
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	28.5.20	88.78	32.98.60.5.00	ER R DA	
	4.6.20	88.82	10.39.61.87.00		
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999 920	26/1 .5.2 0	752 783	GP F	
999 921	26/1 .5.2 0	102 273	LIC	
999 923	26/1 .5.2 0	953 893	Co- Ope r	
999 924	26/1 .5.2 0	143 00	Elec tricit y	
999 925	26/1 .5.2 0	115 000	FA	
008 871	26/1 .5.2 0	191 98	NP S	
008 872	26/1 .5.2 0	634 069	NP S	
008 873	27/1 .5.2 0	191 98	NP S	
008 872	27/1 .5.2 0	634 069	NP S	
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008 878	105/ 27.5 .20	329 860 5	Sal ary	
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008 882	122/ 3.6. 20	103 961 87	Sal ary	
008 885	122/ 3.6. 20	142 097 0	IT	
008 887	122/ 3.6. 20	239 530	OP S	
008 888	122/ 3.6. 20	630 814	NP S	
008 891	122/ 3.6. 20	150 00	Sal ary	
008 894	122/ 3.6. 20	251 00	IT	
008 895	122/ 3.6. 20	902 352	Co- Op- Soc	
008 898	122/ 3.6. 20	191 98	NP S	
008 899	123/ 3.6. 20	630 814	NP S U. Sha re	
008 900	123/ 3.6. 20	191 98	IT	
008 901	124/ 3.6. 20	834 753	Pro v.P ensi on	
008 902	124/ 3.6. 20	929 00	IT	
008 903	125/ 3.6. 20	284 031	Fell ow Gra nt	
054 800	135/ 8.6. 20	828 162	Sec urity	
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009 091	498/ 2.11 .20	112 354 8	Sal ary	
009 097	499/ 3.11 .20	306 00	Elec tricit y	
009 101	499/ 3.11 .20	168 0	VC Veh icle	
009 102	499/ 3.11 .20	168 0	Reg .Ve hicl e	
094 874	509/ 6.11 .20	200	Ref und of C ours e fee	
009 176	570/ 1.12 .20	724 889	Co- Op- Soc	
009 178	570/ 1.12 .20	241 090	OP S	
009 180	570/ 1.12 .20	634 775	NP S	
009 198	570 A/1. 12.2 0	634 775	Uni v.S har e	
094 982	659/ 18.1 2.20	150	Ref und of C orse Fee	
009 243	769/ 4.1. 21	400 0	FA	
109 247	982/ 8.3. 21	500 0	Ref und of C ours e fee	

832 046	984/ 10.3 .21	152 712	GP F/P T/H R	
832 047	984/ 10.3 .21	704 98	LIC	
832 048	984/ 10.3 .21	140 792 7	IT	
832 049	984/ 10.3 .21	716 284	Cop- Soc	
832 050	984/ 10.3 .21	206 00	Elec tricit y	
832 051	984/ 10.3 .21	200 0	FA	
832 052	984/ 10.3 .21	179 500	OP S	
832 054	984/ 10.3 .21	168 0	Veh icle Allo wan ce	
832 055	984/ 10.3 .21	150 00	Fa mily cour t	
832 056	984/ 10.3 .21	610	HR A	
832 057	984/ 10.3 .21	807 126	GP F/P T	
832 058	984/ 10.3 .21	982 69	LIC	
832 059	984/ 10.3 .21	301 53	IT	
832 060	984/ 10.3 .21	130 00	Elct ricit y	
832 061	984/ 10.3 .21	880 00	FA	



832 064	985/ 10.0 3.21	174 69	NP S	
109 267	100 7/16 .3.2 1	481	Ad mis sion 20- 21	
832 067	101 3/16 .3.2 1	168 0	Veh icle	
832 069	101 4/16 .3.2 1	157 676	IT	
832 070	101 4/16 .3.2 1	154 836	IT	
832 072	101 5/16 .3.2 1	107 67	IT	
832 076	101 8/17 .3.2 1	360 4	IT	
832 080	102 0/17 .3.2 1	301 87	IT	
832 084	102 217. 3.21	385 2	IT	
832 088	102 4/17 .3.2 1	139 00	IT	
832 092	102 6/17 .3.2 1	101 66	IT	
832 096	103 1/23 .3.2 1	789 5	GP F/P T/H R	
832 099	103 1/23 .3.2	840 0	Elec tricit y	

	1			
109 280	103 6/24 .3.2 1	200 0	Cau tion Mon ey	
107 602, 107 603,  107 604, 107 605,  107 609, 107 610,  107 611, 107 614,  107 617, 107 618,  107 620, 107 623,  107 624, 107 626,  107 632, 107 633,  107 637, 107 642,  107 644, 107 645,	885/ 1.2. 21	133 400	Ref und fee	

	107 647				
xiii	Add previous difference	(+)7734536.30			
	OB as per cash book=Rs.245060621.03				
	OB as per bank=Rs.252795157.33				
xiv	Add un reconciled amount	(+)11557846.77			
	<b>CB as per bank</b>	<b>358910812.12</b>			
<b>B</b>	<b>EXAMINATION CASH BOOK</b>				
1	SBI A/C NO.35063177170				
	<b>CB as per cash book</b>	<b>1940127</b>			
i)	Add difference between cash book OB and bank OB	(+)275730.50			
	Cash book OB=578458				
	Bank OB=854188.50				
ii)	<b>Dr. amount not taken to bank but present in receipt side of cash book</b>	<b>(-)19048</b>			
	<b>11.05.20=2590.00</b>				
	<b>15.5.20=12317.00</b>				
	<b>7.9.20=4141.00</b>				
iii)	Deduct amount deducted from the SBI bank account No.35063177170 but not taken to expenditure side of cash book.	<b>(-)257213</b>			
	4.5.20 Cheq. no.571476=Rs.2541.00				
	4.5.20 Cheq. no.571487=Rs.2541.00				
	4.5.20Cheq. no.571489=Rs.2541.00				
	4.5.20Cheq. no.571482=Rs.1670.00				

	<p>7.5.20Cheq. no.571490=Rs.38762.00</p> <p>8.5.20Cheq. no.571477=Rs.17366.00</p> <p>8.5.20Cheq. no.571496=Rs.43975.00</p> <p>12.5.20Cheq. no.571494=Rs.54423.00</p> <p>12.5.20Cheq. no.571495=Rs.79954.00</p> <p>16.5.20Cheq. no.571471=Rs.1740.00</p> <p>30.5.20Cheq. no.571466=Rs.3180.00</p> <p>3.6..20Cheq. no.571470=Rs.2760.00</p> <p>23.9.20 WDLTFR Dif amount Cr. To HOD=Rs.3420.00</p> <p>22.1.21Cheq. no.571701=Rs.2340.00</p>		
iv)	<p><b>Add amount deducted from bank after 31.03.2021</b></p> <p>6.4.21 Cheq. no.571783=Rs.13865.00</p> <p>8.4.21 Cheq. no.571759=Rs.1420.00</p> <p>8.4.21 Cheq. no.571705=Rs.2500.00</p> <p>8.4.21 Cheq. no.571704=Rs.4000.00</p> <p>8.4.21 Cheq. no.571708=Rs.4000.00</p> <p>8.4.21 Cheq. no.571781=Rs.2500.00</p> <p>12.4.21 Cheq. no.571779=Rs.500.00</p>	(+)40465	

	12.4.21 Cheq. no.571782=Rs.500.00		
	17.4.21 Cheq. no.571784=Rs.4500.00		
	19.4.21 Cheq. no.571776=Rs.1680.00		
	29.4.21 Cheq. no.571775=Rs.2500.00		
	29.4.21 Cheq. no.571778=Rs.2500.00		
v)	<b>Deduct excess debit from bank on 10.08.20. vide vr. no.89 dtd.10.8.20 cheque no.571576. Rs. 2541 deducted from bank instead of Rs.2540</b>	<b>(-)</b> 1	
	<b>CB as per bank</b>	<b>2012632.5</b>	
<b>C</b>	<b>GOVT. CASH BOOK</b>		
	<b>SBI A/C NO.-10508847162</b>		
	<b>CB as per cash book</b>	<b>0.00</b>	
	Add amount credited in bank during the year 20-21 received from State Treasury has not been credited in cash book.	2411160	
	Deduct the cheque withdrawal amount in respect of Ravenshaw University Co-Operative Society	(-)3424046	
	Deduct amount debited from bank as A/C keeping fee on 12.03.21 has not been debited from cash book	(-)649	
	Add previous difference	1680257.1	
	<b>CB as per bank statement</b>	<b>666722.10</b>	
<b>D</b>	<b>UGC CASH BOOK</b>		
	<b>HDFC A/C NO.50100204255150</b>		
	<b>CB as per cash book</b>	<b>1502283.50</b>	
	Add Interest not taken to cash book	(+)52416	

	1.4.20=14163		
	1.7.20=13199		
	1.10.20=12480		
	1.1.21=12574		
	Deduct difference between cash book CB and audit CB	(-)162	
	Add un reconciled amount	(+)125440.53	Reconciled and produced to audit for verification
	<b>CB as per bank</b>	<b>1679978.03</b>	

**PARA 5.1.1**

**Cheque issued during the year 20-21 have not been debited from bank as on or before 31.3.21 (GENERAL CASHBOOK) (memo no-241/ Pg.448 to 451)**

.Cheque no.	Vr. No./dt.	Amount	Particulars	General cash book
999887	22/3.4.20	52382	LIC	
999893	22/3.4.20	1680	VC Vehicle	
999894	22/3.4.20	23350		
999895	22/3.4.20	2873	Vehicle	
999898	22/3.4.20	101090	LIC	
999911	26/1.5.20	133707	GPF	
999912	26/1.5.20	48865	LIC	
999914	26/1.5.20	34200	Electricity	
999915	26/1.5.20	284915	UPF	
999916	26/1.5.20	634069	NPS	
999917	26/1.5.20	1680	Vehicle	
999918	26/1.5.20	23350	GPF	
999920	26/1.5.20	752783	GPF	
999921	26/1.5.20	102273	LIC	
999923	26/1.5.20	953893	Co-Oper	
999924	26/1.5.20	14300	Electricity	
999925	26/1.5.20	115000	FA	
008871	26/1.5.20	19198	NPS	
008872	26/1.5.20	634069	NPS	
008873	27/1.5.20	19198	NPS	
008872	27/1.5.20	634069	NPS	
094904	78/18.5.20	2707	Advertisement	
054760	90/18.5.20	27	Contingency	

008878	105/27.5.20	3298605	Salary	
008879	105/27.5.20	768369	DA	
008881	106/27.5.20	46400	DA	
008882	122/3.6.20	10396187	Salary	
008885	122/3.6.20	1420970	IT	
008887	122/3.6.20	239530	OPS	
008888	122/3.6.20	630814	NPS	
008891	122/3.6.20	15000	Salary	
008894	122/3.6.20	25100	IT	
008895	122/3.6.20	902352	Co-Op-Soc	
008898	122/3.6.20	19198	NPS	
008899	123/3.6.20	630814	NPS U.Share	
008900	123/3.6.20	19198	IT	
008901	124/3.6.20	834753	Prov.Pension	
008902	124/3.6.20	92900	IT	
008903	125/3.6.20	284031	Fellow Grant	
054800	135/8.6.20	828162	Security	
094711	246/10.8.20	828162	Security	
094810	390/9.10.20	6700	Electricity	
009091	498/2.11.20	1123548	Salary	
009097	499/3.11.20	30600	Electricity	
009101	499/3.11.20	1680	VC Vehicle	
009102	499/3.11.20	1680	Reg.Vehicle	
094874	509/6.11.20	200	Refund of Course fee	
009176	570/1.12.20	724889	Co-Op-Soc	
009178	570/1.12.20	241090	OPS	
009180	570/1.12.20	634775	NPS	
009198	570A/1.12.20	634775	Univ.Share	
094982	659/18.12.20	150	Refund of Corse Fee	
009243	769/4.1.21	4000	FA	
109247	982/8.3.21	5000	Refund of Course fee	
832046	984/10.3.21	152712	GPF/PT/HR	
832047	984/10.3.21	70498	LIC	
832048	984/10.3.21	1407927	IT	
832049	984/10.3.21	716284	Cop-Soc	
832050	984/10.3.21	20600	Electricity	
832051	984/10.3.21	2000	FA	
832052	984/10.3.21	179500	OPS	
832054	984/10.3.21	1680	Vehicle Allowance	
832055	984/10.3.21	15000	Family court	

832056	984/10.3.21	610	HRA	
832057	984/10.3.21	807126	GPF/PT	
832058	984/10.3.21	98269	LIC	
832059	984/10.3.21	30153	IT	
832060	984/10.3.21	13000	Elctricity	
832061	984/10.3.21	88000	FA	
832064	985/10.03.21	17469	NPS	
109267	1007/16.3.21	481	Admission20-21	
832067	1013/16.3.21	1680	Vehicle	
832069	1014/16.3.21	157676	IT	
832070	1014/16.3.21	154836	IT	
832072	1015/16.3.21	10767	IT	
832076	1018/17.3.21	3604	IT	
832080	1020/17.3.21	30187	IT	
832084	1022/17.3.21	3852	IT	
832088	1024/17.3.21	13900	IT	
832092	1026/17.3.21	10166	IT	
832096	1031/23.3.21	7895	GPF/PT/HR	
832099	1031/23.3.21	8400	Electricity	
109280	1036/24.3.21	2000	Caution Money	
107602,107603, 107604,107605, 107609,107610, 107611,107614, 107617,107618, 107620,107623, 107624,107626, 107632,107633, 107637,107642, 107644,107645, 107647	885/1.2.21	133400	Refund fee	
<b>TOTAL</b>		<b>33438982</b>		

**PARA 5.1.2**

**AMOUNT DEBITED FROM BANK BUT NOT TRACED OUT IN CASHBOOK (GENERAL CASHBOOK) (memo**



**no-232/Pg.408 to 411)**

During audit it is seen that in the following cases, amount has been debited from the bank but the said amount has not been reflected in the expenditure side of cash book. Details are given below.

Date	Cheque no.	Amount	Purpose	Name of the bank	Compliance of the local authority
23.4.20	999915	97685.00	Manoj kumar	30114001616	Fraud transaction, FIR copy attached for reference.
29.04.20	999916	98507.00	Manoj kumar		New cheque issued for cancelled cheques.
7.5.20	8877	3987075.00			New cheque issued for cancelled cheques.
19.05.20	999882	19198.00			Vr.no.1290/03.03.20/cash book pg.253/3.3.20
19.05.20	999880	19198.00			Vr.no.1290/03.03.20/cash book pg.253/3.3.20
22.5.250	8876	490831.00			Vr.no.36/04.05.20/cash book pg.10/4.5.20
28.5.20	8881	46400.00	Ashok kumar Dash		Vr.no.106/27.05.20/cash book pg.21/27.05.20
28.5.20	8878	3298605.00	ERR DA		Vr.no.105/27.05.20/cash book pg.21/27.05.20
4.6.20	8882	10396187.00			Vr.no.122/03.06.20
5.6.20	8895	902352.00	Rav Univ		Vr.no.122/03.06.20
5.6.20	8903	284031.00	Mamata Swain		Vr.no.125/03.06.20
5.6.20	8900	19198.00			Vr.no.123/03.06.20
5.6.20	8901	834753.00			Vr.no.124/03.06.20
5.6.20	8902	92900.00	Bhubaneswar		Vr.no.124/03.06.20
5.6.20	8885	1420970.00	Bhubaneswar		Vr.no.122/03.06.20
5.6.20	8879	768369.00	Bhubaneswar		Vr.no.105/27.05.

					20
5.6.20	8894	25100.00	Bhubaneswar		Vr.no.122/03.06.20
5.6.20	8898	19198.00			Vr.no.122/03.06.20
8.6.20	8887	239530.00	Ravenshaw University		Vr.no.122/03.06.20
8.6.20	8888	630814.00			Vr.no.122/03.06.20
8.6.20	8891	15000.00			Vr.no.122/03.06.20
8.6.20	8899	630814.00			Vr.no.122/03.06.20
3.11.20	9135	269750.00	KrishnaVittal Ingale		Amount credited in A/c no.6.11.20
3.11.20	9091	1123548.00			Vr.no.498/2.11.20
11.12.20	9199	6800.00	Odisha State Govt.		Issued for cancellation of Chq. No.390129/1.10.19/Vr.no.702/1.10.19
11.12.20	9201	16380.00	Odisha State Govt.		Issued for cancellation of Chq. No.390222/1.01.20/Vr.no.1044/1.1.20
11.12.20	9200	16240.00	Odisha State Govt.		Issued for cancellation of Chq. No.390163/1.11.20/Vr.no.828/1.11.19
11.12.20	9202	16380.00	Odisha State Govt.		Issued for cancellation of Chq. No.390188/2.12.19/Vr.no.967/2.12.19
29.1.21	9243	4000.00	Rav Univ		Vr.no.769/11.1.21
23.4.20	78866	3360.00	Ketaki nterprise	Axis account no.917010071311601	Vr.no.1187/27.1.20
11.5.20		1500.00	Commitment		Bank charges
11.5.20		1000.00	Swift charge		Bank charges
11.5.20		180.00	GST		Bank charges
11.5.20		270.00	GST		Bank charges
14.5.20	78992	3724.00	Asima Sahu		Vr.no.1340/16.03.20

14.5.20	78968	112600.00	Coordinator BA		Vr.no.1316/7.03.20
2.9.20	94744	828162.00	Security Service		Vr.no.246/10.8.20. New cheque issued against cheque no. 94711
24.11.20	94898	26398.00	Science World		Paid Science World. But not booked in cash book. To be booked during 22-23 April -22.
24.11.20		740.00	To Transfer		Bank charge
4.12.20	94933	25000.00	Soumendra kumar		New cheque issued against cheque no.78829/18.1.20 vr. no. 1145/18.1.20
8.12.20	94904	2707.00	New age media		New cheque issued against cheque no.054756/18.5.20 vr. no.78/18.5.20
2.2.21	107539	15030.00	Trf.Rav		Vr. 792 to 795
11.2.21		37250.00			Recredited to the bank account.
16.2.21		37250.00			Recredited to the bank account.
18.2.21		2160.00			Recredited to the bank account.
20.2.21		2160.00			Recredited to the bank account.
23.2.21		2160.00			Recredited to the bank account.
25.2.21		2160.00			Recredited to the bank account.
25.2.21		2160.00			Recredited to the bank account.
25.2.21		2160.00			Recredited to the bank account.
5.3.21	107697	5000.00	Aditya Narayan		Issued against cheque no.107637/8.2.21/vr. no.885/1.2.21
19.3.21	107699	5000.00	Chinmay Mahanta		Issued against cheque no.107626/8.2.21/vr.

					no.885/1.2.21
22.3.21	109271	62625.00	Pranita		Non credit amount on 28.1.21/vr. no. 830/28.1.21
<b>TOTAL</b>		<b>26970569</b>			

In response to audit objection statement issued local authority stated as narrated above. Compliance received after closure of audit. So it is not possible on the part of audit to verify the compliance of the local authority wrt necessary records. So till verification in the next audit, the entire amount is kept under objection.

**PARA 5.1.3 Cheque issued during the year 20-21 have not been debited from bank as on or before 31.03.21(EXAMINATION CASH BOOK) OSP-7**

Sl.no.	Vr. No./dt	Chq. No./dt.	Amount
	42/8.6.20	571532	2070
	67/15.7.20	571554	4141
	86/10.8.20	571573	4040
	89/10.8.20	571576	1
	203/29.12.20	571671	2500
	256/25.1.21	571713	4000
	315/9.3.21	571764	1420
	322/25.3.21	571774	14400
	<b>TOTAL</b>		<b>Rs.32572</b>

**PARA 5.1.4**

**DIFFERENCE BETWEEN THE CLOSING BALANCE OF BANK & CASHBOOK CB AS ON 31.3.21**

It would be seen from the above table that the closing balance of bank as mentioned in the Cash Book as on 31-03-21 is Rs.516597767.82 and the actual closing balance of bank pass books as on 31-03-21 is Rs.541971456.52. So, there is a difference of **Rs.25373688.70** in between the Cash Book and Pass Book figures as on 31-03-21. 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 audit for verification. Till then Rs.25373688.70 held under objection.

**PARA 5.1.5 RECONCILIATION OF BANK PASS BOOK WITH CASHBOOK CB AS ON 31.3.21**

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.11557846.77 found in General Cash Book. Therefore the amount of RS. 11557846.77 may be reconciled & produced before next audit for verification.

**PARA 5.1.6 Discrepancy between Government cashbook and Bank Statement Bearing A/c No10508847162:-**

On checking the Govt. cash book with reference to the relevant pass book ,it is noticed that , as on 31.03.21 there shows a closing balance of **Rs.666722.10** vide bank pass book bearing account no 10508847162. But in the cash book, on 31.03.21 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 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 was asked by audit. Audit objection memo issued on the score did not returned back. Again it is ascertained that in previous audit, objection memo issued on the score had fetched no reply too. Further on query it came to know that the account transactions relates to Ravenshaw University Co-operative Society. In the circumstances, the university authorities are once again requested to look into the matter to regularise the bank transactions under proper head of account instead of University (Geology Deptt.) account and compliance reported. Till then **Rs.666722.10** held under objection.

**PARA 5.1.7 Operation of more than one bank account for single scheme/ Cash Book :-**

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 2020-21.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 2020-21 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/Cash book	Remarks
1	AXIS	912010048596454	General Fund	0
2	ICICI	243301000059	General Fund	0
3	AXIS	916020042178732	General Fund	0
4	AXIS	917010071311601	General Fund	0
5	SBI	30114001616	General Fund	0
6	SBI	35317140702	General Fund	0

7	SBI	35869306929	General Fund	0
8	AXIS	921049162527275	General Fund	0

**PARA 5.1.8 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.407102020000183And 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. No compliance was received in response to audit objection memo issued last year in this regards . Hence the local authority is suggested once again to produced the above mentioned requirements to next audit for verification.

**PARA 5.1.9 Bank Reconciliation of Self Financing Cash book wanting :- Memo No.226**

On checking of cash books of the following Self Financing courses wrt corresponding bank account pass book,it is observed that there is difference between the closing balances of cash book and bank statement as on 31.03.2021. So clarification is wanting regarding the excess amount present in cash book than bank at an early date. The details of which are given below.

Sl.no.	Particulars	Amount	Remarks
1	MBA cash book CB as on 31.03.2021	4977	
	MBA bank account ICICI NO.243301000070 CB as on 31.03.2021	0	Bank account not produced.CB taken here as per 31.03.2020 from the previous audit report.
	Difference	4977	
2	BBA/IST cash book CB as on 31.03.2021	27	
	BBA/IST bank A/c ICICI-243301000154 as on 31.03.2021	0	
	Difference	27	

In response to audit objection statement issued the local authority stated that Rs.4977/- deposited in the main account.

Objection raised regarding the differential amount of Rs.27/-..So same may be produced to next audit for verification.Till then Rs.27/- is held under objection.

**PARA 5.1.10:-Clarification wanting regarding the bank wise analysis of Closing balance of General fund cash book as on 31.03.2021- Memo No. 20**

During audit it is seen that no bank wise analysis has been made in the General fund cash book as on 31.03.2021. After doing the bank wise analysis of Closing Balance of General fund cash book produce to audit for verification. So that actual position at the end of the financial year could be ascertained.

Audit objection statement issued in this regard was not returned back. So local authority is instructed to follow the above guideline hence forth.

**PARA: 6 STOCK POSITION**

Ravenshaw University - 433145

S/no	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**

PARA -6

Sl.no.	Materials/Item	Opening Balance	Receipt	Total	Issued	Closing balance as per audit	Closing balance as per central stock register	Remarks (Signature of the receiving authority not present in the stock register)
1	Dual Desk Bench	150					150	
2	RJ-45 Connector	20					20	
3	AC	0	1	1	1	0	0	i) Installed at COF Office
4	Printer	0	4	4	4	0	0	i) COF=2 ii) VC=1 iii) Urmishree Vedamata =1
5	Scanner	0	1	1	1	0	0	OHEPEE
6	Chemidoc System, Mic	0	4	4	4	0	0	Issued to

	rowave Synthesizer, Waterbath & Modular Cold Room with homogenizer							i)Dr.Dhananjaya Soren=1 ii)Dr.Purnendu Parhi=1 iii)Dr.Khirdkumar Sahu=1 iv)Dr.Bairagi charan Malick=1
7	High Speed Refrigerated Centrifuge, Real time PCR & Shaker Incubator	0	3	3	3	0	0	Issued to i)Academic Block=1 ii)Dr.Srikantha Jena=1 iii)Dr.Dharmendra Soren=1
8	Plant growth chamber	0	1	1	1	0	0	Khirdkumar Sahu
9	Inverted Fluorescence Microscope	0	1	1	1	0	0	Dhananjaya Soren
10	AC Cable Bracket	0	1	1	1	0	0	COF Office
11	Copper Pipe	0	8	8	8	0	0	COF Office
12	Anti Virus	0	1	1	1	0	0	Co-ordinator OHEPEE
13	UV Box Sanitizer	0	3	3	3	0	0	i)VC Office ii)COF Office iii)Registrar Office
14	Router	0	1	1	1	0	0	Co-ordinator



								OHEPEE
15	HDD	0	1	1	1	0	0	Co-ordinator OHEPEE
16	Leica Micro system	0	1	1	1	0	0	Prof Luna Samanta,Zoology
17	TOC-LCPH	0	1	1	1	0	0	Dr.Lipika Pattnaik
18	Split AC	0	13	13	13	0	0	i)Botany Dept.=1 ii)Academic=8 iii)VC residence=2 iv)JMC=1 v)Dispensary=1
19	Tabular DP 150 TT 42	0	3	3	3		0	VC Residence
20	HP INTEL CORE Computer	0	75	75	0	75	75	Not issued
21	UPS	0	75	75	0	75	75	Not issued
22	APPLE IMAC 27"5 KMKQYZ( Apple)Computer	0	17	17	0	17	17	Not issued
23	APPLE PMAC 21.5"4K Display MRT 32 for IMAC(Apple)Computer	0	80	80	0	80	80	Not issued
24	HP Laptop & Hotspot device	0	1	1	1	0	0	Manish Roy,IST Dept.
25	DELL Laptop	0	1	1	1	0	0	COF
26	2X INTEL DDR4 SDRAM with ECS	0	2	2	0	2	2	Not issued

	256 SERVER							
27	BREEZE win 10/4/32 /19.5/AC (Computer)	0	80	80	80	0	0	i)Education =30 ii)ITM=50
28	Wireless Mouse	0	1	1	0	1	1	Not issued
29	ULB to HDMI Converter	0	1	1	0	1	1	Not issued
30	WD External HbD 17B	0	1	1	0	1	1	Not issued
31	External SSD ITB	0	1	1	0	1	1	Not issued
32	Type C 70 HDMI Converter HP	0	1	1	0	1	1	Not issued
33	D-Link 24 port switch	0	2	1	0	1	1	Not issued
34	D-Link Media Converter	0	6	6	0	6	6	Not issued
35	D-Link 8 port switch	0	1	1	0	1	1	Not issued
36	D-Link 1/0 box with fuse	0	6	6	0	6	6	Not issued
37	D-Link UTP	0	200	200	0	200	200	Not issued
38	D-Link Media converter10/100	0	1	1	0	1	1	Not issued
39	Sharp FC Power Tester	0	1	1	0	1	1	Not issued
40	Canon 200 D with 18-55 LENS	0	3	3	3	0	0	Dusmanta kumar Das,JMC
41	HXR-NX 100(Sony full HD compact)	0	2	2	2	0	0	Dusmanta kumar Das,JMC
42	UV Visible spectro photo meter	0	1	1	1	0	0	HOD,Botany

43	Power supply system for Lyophiluzer	0	1	1	0	1	1	Not issued
44	Freezer Drying Tray	0	4	4	0	4	4	Not issued
45	Refrigerant cooling system (Air cooling)	0	1	1	0	1	1	Not issued
46	Vaccume pump	0	1	1	0	1	1	Not issued
47	Drying Chamber	0	1	1	0	1	1	Not issued
48	Freezer Dryer for Lyophiluzer	0	1	1	0	1	1	Not issued
49	Platform Shaker Model no. 7500s make borosill	0	2	2	0	2	2	Not issued
50	Lyophiluzer-bio-base make-Model no-BK-FT105	0	1	1	0	1	1	Not issued
51	UV Visible Spectrophotometer	0	1	1	0	1	1	Not issued
52	Distillation unit(Double Scientech make Model-SE-121 capacity 3ltr/Hr.	0	1	1	0	1	1	Not issued
53	Water cooler	0	1	1	0	1	1	Not issued
54	Aquqguard	0	1	1	0	1	1	Not issued
55	Stabiliser	100				100	100	

The above table shows the major and costly items as per the information made available to audit, when many other items also have not been 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 purchased if not required for immediate use and issued for trivial purposes, if it could be managed or otherwise with less cost effective.

**PARA 6.1-Physical verification of Books of Kanika Library :-OSP-65**

No physical verification is being done at the regular intervals as per the Govt. Rules.Hence physical verification of books may be done and updated stock register produced to next audit by the concerned HOD.

**PARA 6.2:-NON RETURN OF LIBRARY BOOKS.(KANJIKA LIBRARY) -:OSP-65**

As per Govt. of Odisha,Department of Higher Education circular no. 62415(91)/HE 09/10/2001, Library books issued to the teachers shall be returned by the person concerned within 30 days from the date of issue. Books issued to non- teaching staffs shall be returned within 15 days from the date of issue.

During scrutiny of issue register of Library books of Kanika Library it is seen that total 240 no.s of books (**Annexure-i**) were not returned till date. As a result of which students were deprived of getting the benefit of the non-returned of library books. Although, the books were retained by the staffs for long period, no effective steps had been taken by the University Authority for the return of the same to the Library till now.

Under which circumstance/guideline of Ravenshaw University teaching staffs were allowed to retain the books by violating Higher Education guide line clarify to audit.

It is to be noted here that staffs retained the books even after retirement and transfer to other Districts and also books were issued to some of the Guest faculties as per issue register(**Annexure-ii amounting to Rs.5364.00**).

Details of the books retained by the Teaching staffs are given below.

Annexure page-1 to p-12 attached.

SL.NO	NAME	DESIGNATION	NAME AND NUMBER OF BOOKS	ACC.NO	DATE OF ISSUE	PRICE
1	DR.Sanhita Padhi	Lecture in Botany	1.Plant physiology	54130-2k	03/04/2010	200
			2.Plant physiology	99346-02	03/04/2010	200
			3.Gymnosperms	C6430-09	17/02/11	175
			4.Gymnosperms	U51004-98	17/02/11	685
2	Dr. Padanku. Jena (Rtd.)	Lecture in Botany	1.Biotechnology:food formation	98345-01	15/07/14	1375
			2.Odia Gitikabya	2254-73	15/07/14	26
			3.Kabiyaka Soudrojoy	58102-01	15/07/14	225
3	Dr.	Lecture in	2.Advance Physical	100942-05	29.11.08	500

	Smrutiprava Das(Rtd.)	chemistry	Chemistry			
			5.Environmental chemistry	101055-05	29.11.08	410
			6.Instrumental Methods of chemical analysis	100960-05	29.11.08	315
			9.Atomic structure and chemical bond	47475-98	25.9.10	175
			10.Modern polar graphic methods in analytical Chemistry	U33478-90	25.9.10	\$162.00
4	Dr. Bairagi Ch. Mallick	Lecture In Chemistry	1.Spectro Chemistry	106722	25/02/04	360
			2.Advanced Physical Chemistry	100949-05	10/03/2010	500
			3.Atkin's Physical Chemistry	60632	2010	395
			4.The cell	106804-09	2010	£50.00
			5.The Cell: A molecular Approach	62663-04	10/01/2013	3288.4
			6.Molecular Cell Biology	110041-11	10/01/2013	£56.99
5	Dr. Sabita Nayak	Lecture In Chemistry	1.Chemistry MCQ	55247-2k	17/05/18	60
6	Purnendu Parhi	Lecture in Chemistry	1.Instrumental Methods of Chemical Analysis	59874-03	16/12/10	275
			2.Biochemistry	49170-98	26/03/11	2375
			3.Media Studies : A reader	114257-11	20/07/16	£24.99
7	Dr. Jaya Prakash Das	Lecture in Chemistry	1.Developmental Biology	110025-11	2014	£49.99
8	Dr. Pravat Kumar Saramgi	Lecture In Statistics	1.Stochastic Modelling in Decesion	96084-99	18.7.19	Nil
			2.Operation Research	102085-05	13.1.2020	200
			3.Textbook of Medical Physiology	110040-11	17.7.2020	1225
			4.Linear Algebra	u52103-99	13.1.21	Nil
9	Dr.Dipti Rout	Lecture in Zoology	1.Human Physiology	103943-06	25/07/15	1230
			2.Immunology	110028-11	25/07/15	£45.99
			3.Ecology	59881-03	25/07/15	250
			4.Modern T.B Of Zoology Invertebrates	121911-12	25/07/15	525
			5.Malgudi Days	122881-12	25/07/15	120

			6.Angels & Demons	103451-06	25/07/15	259.25
10	Dhananjoy Soren	Lecture in Zoology	1.An Introduction to Genetics Analysis	U62665-04	19/07/10	£33.99
			2.T.B Of Zoology Vertebrates	99092-02	19/07/10	195
			3.T.B Of Zoology Invertebrates	99091-02	19/07/10	180
			4.Fundamentals Of Biostatistics	59351	19/07/10	995
			5.Principles Of Gene Manipulation	101810-05	26/02/11	1395
			6.Genomes	101819-05	26/02/11	2601
11	Dr. Lipika Patnaik	Lecture In Zoology	1.Genetics	125917-15	25/07/15	1695
			2.Invertebrates	114309-11	25/07/15	£48.99
			3.Microbiology : A Laboratory Manual	100139-03	25/07/15	1175
			4.Handbook Of Media For Microbiology	114618-11	25/07/15	2995
			5.Immunology	U61300-04	25/07/15	£32.99
			6. Anatomy & Physiology	126078-15	25/07/15	2795
			7.Anatomy & Physiology	126077-15	25/07/15	2795
			8.Funfamental Neuroscience	125223-14	17/02/16	£110.00
			9.Wastewater Engineering	114273-11	17/02/16	899
12	Dr. Khagendra Sethi	Lecture in English	1.To the light house	99467-02	4.2.10	£. 1.00
			2. A glossary of literary terms	93993-98	4.2.10	Rs. 75.00
			3. Oxford lectures on poetry	36130-90	15.11.10	Rs. 40.00
			4. Jagyaseni	104132-06	9.5.11	Rs.150.00
			5. Death of a sales man	U63129-05	5.8.13	Rs. 40.00
			6. Srestha Galpa	U62222-04	5.8.13	Rs.105.00
			7. Bhima Bohi and Mahima Darshan	U54325-2k	28.10.15	Rs.100.00
			8. Pride and prejudice	99765-03	28.9.16	Rs. 70.00
			9. Kanika	U57492-01	8.11.21	
12	Dr. Khagendra Sethi	Lecture in English	1.To the light house	99467-02	4.2.10	£. 1.00

13	Dr. Urmishree Vedamata	Lecture in English	1. Panchasakha Odia Sahitya	91645-97	25.9.13	Rs.60.00
			2. Natha dharmara karmabikas	U16155-79	9.10.13	Rs.24.00
			3.Mathura Mangal	U331-72	29.11.13	Nil
			4. Kabi Arjun Das	Nil	29.11.13	Nil
			5.Gopi Bhasa	921-56	29.11.13	Nil
			6. Rasakallola	U31525-89	18.7.17	Rs.17.00
			4.Niladri Vijaya	110115-11	5.7.21	75
			5.Jadu Bansa O Ananya Galpa	97159-99	5.7.21	Nil
			6.Marala Ra Mrutyu	ugc57600-01	5.7.21	Nil
15	Gurudev Meher	Lecture in English	1.Surendra Sahitya Samikshya	106029-09	5.7.21	Nil
			2.Kabi O Nartaki	ugc12175-78	5.7.21	Nil
			3.Sreshtha Galpa	102637-02	5.7.21	60
			4.Niladri Vijaya	110115-11	5.7.21	75
			5.Jadu Bansa O Ananya Galpa	97159-99	5.7.21	Nil
			6.Marala Ra Mrutyu	ugc57600-01	5.7.21	Nil
16	Binodini Majhi	Lecture in Applied Geography	1.Earth, Air & Water	98369-01	31.7.15	£ 16.50
			2. Elements of Cartography	U60530-04	31.7.15	\$10.95
			3.Human Geography	34056-90	20.11.20	825
17	Sivasankar Sahoo	Lecture in Applied Geography	1.Key Concept in Developmental Geography	124747-13	7.8.18	\$21.99
			2.Introduction to settlement Geography	124181-13	7.8.18	195
			3.Urban Geography	110349-11	7.8.18	£ 29.95
			4. The Study of Urban Geography	U58872-03	7.8.18	895
			5.Geography of Settlement	122141-12	7.8.18	750
			6.Essentials of Oceanography	98370-01	7.8.18	\$23.95
			7.Applied hydrogeology	104473-07	18.9.18	295
			8. Resource Studies	U55751-01	18.9.18	130
			9.Qualitative	U62708-05	6.12.18	£ 12.95

			Methodologies for geographers			
			10. Conducting research into Human Geography	110000-11	6.12.18	£ 34.99
			11. Contemporary Human Geography	126911-16	6.12.18	749
			12. As Geography concepts and cases	104685-07	6.12.18	550
18	Ranjana Bajpai	Lecture in Applied Geography	1.The Students Companion to Geography	U58840-03	31.7.15	895
			2.Ethno-ecology Indian Tribes	119415-12	14.9.16	350
19	Sanjay Kumar Satapathy	Lecture in commerce	1.Pancha Puspa	Nil	16.8.10	Nil
			2.Lifelong creativity	U61270-04	16.8.10	350
			3.Disgrace	u63062-05	14.9.10	£3.15
			4.Pride & Prejudice	99038-02	14.9.10	£1.00
			5.One hundred years of solitude  (Garbriel,Garcia Marquez)	U54190-2k	14.9.10	250
20	Dr. Bhagabata Behera	Lecture in commerce	1.Accounting Principles	98314-2k	30.3.19	Nil
			2. Practice in Accounting. Vol-1	96574-95	30.3.19	Nil
			3.Principles and Practice of Cost Accounting	87596-92	30.3.19	Nil
			4.Accounting Principles	ugc 9508-78	30.3.19	Nil
			5.Indian Financial System	83586-85	18.1.20	Nil
			6.Theory of Banking	84350-86	18.1.20	Nil
			7. Enterpreneurship Development	124298-13	18.1.20	
				U37174-90	12.2.20	
			8. Odiya nataka ra Bikash Dhara	U40198-91	12.2.20	
			9. Odiya nataka ra Bikash Dhara	50111-98	12.2.20	
			10.Odiya Upanasya			



			sahityara Parichaya			
21	Dr.Dharma brata Mohapatra	Lecture in Economics	1.Research Methodology	101346-05	13.1.10	325
			2.Intermediate microeconomics	56572-01	13.1.10	795
22	Manoj Kumar Das	Lecture in Economics	1.Globalization and its discontention	103164-05	10.4.10	22
				88946-94	4.8.20	
			2. Socio Economic Conditions of Orissa	U48010-98	4.8.20	
			3. The Economic History of Orissa	U35792-90	4.8.20	
			4.Tribals of Orissa	101147-05	4.8.20	
			5.Economic History of Orissa	U35772-90	4.8.20	
			6.British Economic Policy in Orissa	U39702-91	4.8.20	
			7.The Famine & some aspects of the British Economic Policy in Orissa			
23	Dr.Chittaranjan Nayak	Lecture in Economics	An Introduction to the economy of education	3085-73	20.10.12	70
24	Dr. Ashok Dansana	Lecture in Education	1.Changing contents of higher education	112309-11	26.4.18	650
			2.Restructuring higher education in India	112764-11	26.4.18	795
			3.Indian higher education	127296-16	27.4.18	500
			4.Quality education in India vol-1	127274-16	19.8.18	1250
			5. Quality education in India vol-2	127275-16	19.8.18	1250
25	Dr.Sarat Ku.Rout	Lecture in Education	1.Education for the 21 <sup>st</sup> century	112345-11	28.9.11	500
			2.Advanced educational administration	112323-11	28.9.11	395
			3.Globalization and challenges for education	101801-05	28.9.11	450
			4.Higher Education	112297-11	28.9.11	495
			5.Current trends in Indian education	112330-11	28.9.11	700
			6.Statistics in	112759-11	25.10.11	695

			Psychology & education			
			7.Educational research	92837-98	25.10.11	595
			8.Modern philosophies of education	73281-72	25.10.11	13.5
			9.Teacher Education	109338-11	27.11.13	1195
			10. Inorganic chemistry	125288-14	18.1.18	275
			11. Inorganic chemistry	122305-12	18.1.18	510
26	Mrutyunjay Tripathy	Lecturerin Hindi	1.Dona Nadi ka phool	39381-91	4.9.13	50
			2. 2.Meri srestha vyangya rachana yen	U38728-91	3.10.13	25
27	Dr. Anjuman Ara	Lecture in Hindi	1.Adhunika odia kavita ra ruparekha	U54971-2k	27.4.13	75
			2.Adhunika odia kavita ra drusti o diganta	U50251-98	27.4.13	30
			3.Swadhinottara odia sahitya	BB9593-78	27.4.13	Nil
			4.Achraya sukla ka itihasa padhte hue	U54637-2k	6.1.14	48
			5.Raghubir sahaya rachanabali	U54477-2k	6.1.14	130
			6.Balacharana	U64603-67	6.1.14	3
			7.Nadi ke dweep	U44405-93	6.1.14	50
			8.Parampara ki adhunikata : Harijari Prasad dwibedi	94683-98	5.2.14	220
			9.Aryadas ra seshalipi	102156-05	29.11.14	220
			10.Alochana prakruti aur paribesha	U47295-97	22.7.15	200
			11.Meri priya kahaniyan	U10497-78	22.7.15	7
			12.Odia upanyasa ra samaja tatwika ruparekha	U45083-93	9.12.17	60
			13.Fakir mohan aur Premchand	85035-87	9.12.17	90
			14.Saraswati fakir mohan	U41804-91	9.12.17	30
			15.Sankranti Purusha	U54991-2k	9.12.17	45
			16.Fakir mohan tarka bitarka	60005-03	9.12.17	170
			17.Yuga Srastha fakir mohan	U40190-91	9.12.17	14
			18.Basya kabi Fakir Mohan	u17150-79	9.12.17	40

			19.Urdu ki Kalajayi Kahaniyan	C7011	16.11.19	Nil
			20.Fakir Mohan nka kruti ra samakalina samajapatra	85162-87	9.12.17	50
28	Dr. Umakanta Mishra	Lecture in History	1. Iconography of the Buddhist sculpture of Odisha. Vol-2	107598-11	22.5.12	4000
			2.Indian Epigraphy	U33287-90	5.12.13	150
			3.Archaeological remains at Bhubaneswar	58835-64 U20081-80	7.6.18 29.1.16	25
			4. Inscription of Orissa. Vol-iii part-1	86706-88	29.1.16	
			5. Inscription of Orissa. Vol-iii part-2			
29	Dr.Priyadarshi kar	Lecture in History	1.Religious history of Orissa	103979-06	26.11.10	995
			2.History & beyond	U61716-04	26.4.14	295
			3. Madala Panji	U57727-01	27.4.18	35
			4. Dissent discrimination and dispossession	125808-14	18.7.18	1025
			5.Empiricism and History	130190-19	16.1.20	595
			6.State and Politics in India	125825-14	16.1.20	545
30	Late.Dr. Santosh Ku Malua.	Lecture in History	1.The Economic History of India 1857-1947	99504-02 90591-96	1.10.13 10.10.13	395
			2.A Companion study of history			
31	Dr.Subrat Kumar Acharya	Lecture in History	1.Comprehensive history of Orissa	C6256-08 C6255-08	16.1.20 16.1.20	Nil
			2.Comprehensive history of Orissa	105461-07	16.1.20	
			3.The Archeology and Early history of south asia	20674-81	16.1.20	
			4.ORISSA : A COMPREHENSIVE AND CLASSIFIED BIBLIOGRAPHY			
32	Smt. Bijayalaxmi Dash	Lecture in Odia	1. Odia Sahityara Itihas	97583-2k	7.5.10	130
			2. Odia Galpa Prasanga	U35313-90	18.9.10	50

			3. Sarala Mahabharatare Rajanaitika Mulyabodha	42087-91	19.7.12	70
			4.Surendra Bichitra	52843-99	19.7.12	85
			5. Rasa Panchaka	U35274-90	12.11.15	10
			6. Aageichala	U58182-01	9.9.16	8
			7. Fakir Mohan Sahitya Samikshya	U34657-90	9.9.16	15
33	Raja Kumar Naik	Lecture in Odia	1.Loka Sahityara Ruparekha	102589-05	7.9.10	75
			2. Odia Khudragalpa ra Itihas	U42716-92	21.2.11	60
			3. Sahe Barsara Adhunka Odia Khudragalpa eka tatwika bislesana	105880-07	21.2.11	125
			4.Biramitra Dwaya Mahavarat	OVI249	19.9.19	Nil
			5.Mahavarat	OVI95	19.9.19	Nil
			6.Biraja Khetra Mahatma	OVI42.5	19.9.19	Nil
			7.Mahavarat VismaParba	OVI46	19.9.19	Nil
			8.Mahavarat Gadaparba	OXIM	19.9.19	Nil
			9.Bhanja Bhumi Kendujhari	U42299-91	6.8.21	
34	Nilakantha Khanda	Lecture in Odia	1.Odia chalachitra ra Itihas	U35013-90	7.9.10	35
			2. Bidagdha Chintamani	U2612-73	7.9.10	10
			3. Odia Riti Sahitya pampara O' Purodrusti	U57481-01	7.9.10	220
			4. Odia Upanyasa sahyara parichaya	106842-09	7.9.10	300
			5. Odia Upanyasa sahyara parichaya	57710-01	7.9.10	250
			6.Saturi ru Sahasradi	60042-03	7.9.10	280
			7. Odia Sahityare Pragatibadi dhara	U52667-99	22.11.10	155
35	Sanghamitra Behera	Lecture in Odia				
			3.Odia kabya O Kabitare Chandra Prasanga	106069-05	2.7.21	150
			3.Jangyanseni	129010-20	18.8.21	

			6.Antaranga Bharat	ugc45658-93	9.7.21	Nil
36	Jnaneesh Debashish Mishra	Lecture in Odia	1.Chandi Purana	OVI143	19.9.19	Nil
			2.Sahitya Samalochana	OI 25.9331	19.9.19	Nil
			3.Bidagddha Chintamani	OI 25.939	19.9.19	Nil
			4.Gandhi Purana	ugc5941.75	19.9.19	Nil
			5.Sua Muhn ra Patara	90289-96	18.3.21	Nil
			6.Odia Sahitya Ku	74148-73	18.3.21	Nil
			7.Mu Kipari	ugc16141-79	18.3.21	Nil
			8.Professor Golak Bihari	78497-81	18.3.21	Nil
			9.Tapaswi ra Tapaban	c6893-15	18.3.21	Nil
			10.Sasti	u47197-97	21.8.19	
37	Samita Mohapatra	Lecture in Psychology	1.Educational Psychology	49270-98	1.2.2020	£ 22.95
			2.Cognitive Psychology	U62782-05	1.2.2020	350
			3.Educational Psychology	104875-07	1.2.2020	375
			4. Understanding Psychology	112859-11	1.2.2020	550
			5. Abnormal Psychology	110497-11	1.2.2020	525
			6. Cognitive Psychology	U56413-01	1.2.2020	\$20.95
			7. Cognitive Psychology	108845-11	1.2.2020	350
			8. Non Parametric Statistics	U48870-98	1.2.2020	\$8.95
			9. Experimental Design in behavioural Research	103939-06	1.2.2020	220
			10.Learning Disability	126419-15	1.2.2020	495
38	Subhashree Dash	Lecture in Sanskrit	1.Public Administration	101584-05	5.12.19	300
			2.Sahitya Darpan	100074-03	16.1.14	
39	Dr.Judhistir Sahu	Lecture in Sanskrit	1.Sanskrit Manual	119667-12	4.3.13	295
			2.Sidhanta Koumudi	96076-99	3.7.13	120
			3.A history of Sanskrit Literature	123939-13	26.4.13	795
			4.The Sidhanta Kumudi Vol-I	123933-13	26.4.13	1250
			5.The Sidhanta Kumudi	123934-13	26.4.13	1250

			Vol-II			
			6.Kautilya's Arthasastra & social welfare	118974-12	12.3.14	240
			7.Panini: A survey of Research-	U53875-2k	12.3.14	425
40	Dr.Niranjan Barik (Rtd.)	Lecture in Political Science	1.Introduction to International relations	104946-07	4.8.10	225
			2.Research methods in political science	101242-05	4.8.10	175
			3.Sociology: Themes & perspective	103857-06	21.8.10	245
			4.The future of human rights	107998-11	28.11.11	375
			5.Theories of international relations	107958-11	28.11.11	471.5
			6.Political sociology	107873-11	28.11.11	28.99
41	Dr. Netaji Abhinandan	Lecture in Political Science	1.The Dust in the balance	43635	15.3.10	£14.95
			2.Chhatisa ru Chhapan	577-60	15.3.10	Nil
			3.Kuntala kumari Jeevan rachita	U5879-75	10.10.13	17
			4.Tribal India	97790-2k	25.3.14	150
			5. Rabindra Jeevani katha	63189-67	8.8.18	Nil
			6.East of Odisha	C5408-07	14.10.20	Nil
			7.The far East	BB 10385-78	22.12.20	Nil
			8.Partitions and Independence in India	C1637-83	22.12.20	Nil
			9.Prativa Pragyan	C1316-54	8.2.21	Nil
			10.Mo Nana nka Desha	ugc45031-93	4.4.21	Nil
			11.Jibana ra Patha Prante Diganta ra Drusya	92437-97 U42661-92	4.4.21 30.9.21	Nil
			12. Odisha ra Sadhu Santha			
42	Dr. Priyabrata Majhi	Lecture in Political Science	1.Orissan History Culture & Archaeology	101170-05	27.8.14	1200
			2.Archaeology of Mayurbhanja	105457-07	27.8.14	480
			3. The Bhanjas ( The House of Upendra	U37361-90	27.8.14	325

		Bhanja) & the Khonds of Orissa.		
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			<b>Books Not Returned 2010-2021</b>		<b>Annexure-II</b>	
1	Punyaloka Rath	Temporary lecture in Business Mangement	1. Dynamics of Industrial Relation	u62923-05	3.8.15	298
2	Madhumita Das	Contractual faculty in English	1.R.K.Narayan a: Reflections and Re-evaluation	104996-07	29.8.12	575
			2.New Perspectives on Indian writing	94029-98	27.12.12	300
			3.A companion to Indian Fiction in English	60603-04	27.12.12	795
3	Sankshipta Beury	Guest faculty in Psychology	1.Cognitive Psychology	108844-11	26.7.11	350
			2.Cognitive Psychology	110529-11	26.7.11	450
			3.Human Development	106663-09	26.7.11	1531
4	Rujangi Mallick	Guest faculty in History	1.History of the World	104484-07	19.10.11	70
			2.Religious History of Orissa	U61706-04	19.10.11	995

**PARA 6.3:-NON RETURN OF LIBRARY BOOKS of MBA Department**

Sl.no.	Faculty name	Book code with date	Issue date	Book name	Price	
		MBA DEPARTMENT				
	Biswaroop Singh	4261/5.12.15	11.4.18	Beyond the last blue mountain	550	
		1628	11.4.18	The Inter National Best Seller		
		4263/5.12.15	11.4.18	Direct from Dell	299	
		2226/13.12.13	14.2.19	Entrepreneurship	495	

**PARA: 7 INVESTMENT**



Ravenshaw University - 433145

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	8085784.00	7797784.00	2880000.00	0.00	31-03-2021	2880000.00	31-03-2021	2880000.00	0.00	FD amounting to Rs.7797784.00 was kept in HDFC bank. After premature withdrawal of the amount the amount has been kept in SBI savings account. So only Rs.2880000.00 has been kept in shape of FD. Details are given below.
2	01-04-2020	300000.00	0.00	300000.00	0.00	31-03-2021	300000.00	31-03-2021	300000.00	0.00	SBI no.35763625380
3	01-04-2020	25000.00	0.00	25000.00	0.00	31-03-2021	25000.00	31-03-2021	25000.00	0.00	FM Radio Bank Guarantee
	<b>GRAND TOTAL</b>	<b>8118284.00</b>	<b>7797784.00</b>	<b>3205000.00</b>	<b>0.00</b>		<b>3205000.00</b>		<b>3205000.00</b>	<b>0.00</b>	

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

PARA 7-

The amount has been withdrawn from the bank before maturity date as per the order of the Chancellor, received from office order ,Governor, Secretariate, Odisha, Rajbhavan,BBSR ,751008 No.-Gov-HE-V-0005/2020/6110/sg(he)/dtd.24.07.2020 in order to ensure safety and transparency in management of University funds. He order all VCs of the State Universities to deposit the funds of respective University in a nearby Nationalised Bank. The order of the Chancellor has been communicated to all state Universities vide Secretariate letter no.3818/SG(HE)/30.4.2020.

Sl.no.	Name of the Donor	Name of the bank	Account number	Value as on 01.04.2020 (In Rs.)	Amount encashed	Date of Investment/ Reinvest ment	Rate of Interest	Date of maturity	Remarks
1	2	3	4	5	6	7	8	9	10
1	Sri Braja kumar Kar	SBI,RU	32156943745	200000	0	24.01.2012	9.25%	24.01.2020	
2	Sri Rajendra kumar Das	SBI,RU	32891235834	120000	0	18.03.2013	8.75%	18.03.2023	
3	Smt.Dipali sinha Roy	SBI,RU	32529925677	200000	0	06.08.2017	6.25%	06.07.2022	
4	Sri Artaba ndhu Mohanty	SBI,RU	32996885164	300000	0	12.04.2013	8.75%	12.04.2013	
5	Sri Amar endra Prasad Palit	SBI,RU	33595560061	160000	0	18.01.2019	6.50%	18.01.2024	
6	Sri Bedav yasa Tripathy	SBI,RU	33817006160	200000	0	05.05.2020	5.70%	05.05.2022	
7	Labanyab ati Devi	SBI,RU	34789041094	100000	0	14.03.2021	5.3%	14.03.2024	
8	b.b.mOH APATRA	Sbi,ru	34789027603	100000	0	14.03.2021	5.3%	14.03.2024	
9	M.S.Kanu ngo	SBI,RU	34788979063	100000	0	14.03.2021	6.50%	14.03.2024	
10	Baidyanat h Mishra	SBI,RU	38254500343	100000	0	12.02.2021	5	12.02.2022	
11	Justice Harihar Mohapatr a	SBI,RU	37565690906	100000	0	01.03.2018	6.50%	01.03.223	
12	Barasamb ar	SBI,RU	37565687905	1200000	0	01.03.2018	6.50%	01.03.2023	

	Senapati								
		<b>TOTAL</b>		<b>2880000</b>					

Besides the above, FD bearing No. SBI 35763625380 amounting **Rs. 3,00,000.00** is there relating to RTI Cash Book. Again FD amounting **Rs. 25,000.00** is also there in the UGC Cash Book in the name of FM Radio Bank Guarantee.

**Thus the total FD position of Ravenshaw University comes to Rs. 32,05,000.00** (Rs. 28,80,000.00 + Rs. 3,00,000.00 + Rs. 25,000.00)

**Fixed Deposits:- NIL.**

As the FD amounts have been withdrawn from the bank before the date of maturity, as per Office Order No.3818 / SG / HE / dtd. 30.04.2020 of the Chancellor and have been kept in savings bank account, the FD position has been shown as "NIL".

**Details of Premature withdrawals of FD :-**

Sl.no.	Name of the bank	Account number	Amount of fixed deposit (In Rs.)	Date of Investment	Period of Investment	Date of maturity	Maturity value (In Rs.)	Rate of Interest	Premature withdrawal value kept in SBI account number 10508850979
1	2	3	4	5	6	7	8	9	10
1	HDFC	1289491	12333704	02.03.2019	60months	02.03.2024	18189477	8.08%	13562202.00
2	HDFC	1013108	14329420.00	13.11.2019	60Months	13.11.2024	20405766.00	7.41%	14374512.00
3	HDFC	1019647	10635188.00	07.04.2016	48months	07.04.2020	14603495.00	8.25%	14790112.00
4	HDFC	1039067	10635188	11.06.2016	60months	11.06.2021	15808283.00	8.25%	14287106.00
5	HDFC	1044368	10044344	.01.07.2016	60months	01.07.2021	14930045.00	8.25%	13442637.00
6	PNB	115-6990	10000000	19.04.2017	60months	19.04.2022	14196024.00	7.25%	12015624.00
7	PNB	308-0001	10000000	29.05.2017	60months	29.05.2022	14302081.00	7.40%	12044370.00
	<b>TOTAL</b>		<b>77977844.00</b>						<b>94516563.00</b>

**Total =94516563.00**

i)Add Interest of SBI account no.979 =(+)2224515

ii)Add OB of SBI account no.979 =(+)3724846.93

**Bank CB of SBI account no.979 =100465924.93**

i)Add UCO bank CB a/c

no.02450110003039 =(+)1519176.61

v)Add Endowment amount =(+)2880000

**Audit CB =104865101.54**

**Cash book CB =104865101.54**

**Position of Endowments closed during 2020-21 :- NIL**

**PARA: 8 ADVANCE**

Ravenshaw University - 2020-2021

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	GENERAL CASH BOOK	268425.92	189152.50	287341.17	734544.25	31-03-2021	213886.74	31-03-2021	206545.01	734173.00	Previous difference
2	01-04-2020	EXAMINATION CASH BOOK	105000.00	0.00	105000.00	0.00	31-03-2021	105000.00	31-03-2021	105000.00	0.00	
3	01-04-2020	UGC CASH BOOK	947270.70	0.00	947270.70	950000.00	30-11-0001	852270.70	30-11-0001	852270.70	0.00	

4	01-04-2020	M.SC COMPUTER SC.	15000.00	0.00	15000.00	0.00	31-03-2021	15000.00	31-03-2021	15000.00	0.00	
5	01-04-2020	SELF FINANCE CASH BOOK	64.00	0.00	64.00	0.00	31-03-2021	64.00	31-03-2021	64.00	0.00	
6	01-04-2020	INVESTMENT CASH BOOK	2306.00	0.00	2306.00	2181.00	31-03-2021	125.00	31-03-2021	125.00	0.00	
7	01-04-2020	WORLD BANK CASH BOOK	120000.00	5000.00	125000.00	125000.00	31-03-2021	0.00	31-03-2021	0.00	0.00	
8	01-04-2020	NSS NORMAL CASH BOOK	470112.00	0.00	470112.00	43550.00	31-03-2021	426562.00	31-03-2021	341750.00	84812.00	PREVIOUS DIFFERENCE
<b>GRAND TOTAL</b>			<b>37027781.00</b>	<b>1896525.00</b>	<b>38924306.00</b>	<b>8466173.57</b>		<b>30458132.43</b>		<b>29639147.43</b>	<b>818985.00</b>	

**Comments :**

**PARA 8 ADVANCE**

**RECONCILIATION BETWEEN OUTSTANDING ADVANCE AS ON 31.03.2021 AS PER CASH BOOK & AUDIT FIGURE**

SL.NO.	PARTICULARS	AMOUNT
<b>I</b>	<b>GENERAL CASH BOOK</b>	
	Out standing Advance CB as per cash book	<b>20654501.43</b>
	Add Previous Difference	(+)734173
	OB as per cash book=26108419.00	
	OB as per audit=26842592.00	
	Outstanding Advance CB as per Audit	<b>21388674.43</b>
<b>II</b>	<b>NSS NORMAL CASH BOOK</b>	
	Out standing Advance CB as per cash book	<b>341750</b>
	Add Previous Difference	84812
	OB as per cash book=385300.00	

	OB as per audit=470112.00	
	Outstanding Advance CB as per Audit	<b>426562</b>

**PARA 8.1 CASH BOOK WISE OUTSTANDING ADVANCE AS ON 31.03.2021**

SL.NO	NAME OF THE CASH BOOK	UP TO 10-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12		
	GENERAL	6283050	190020	75000	181771	3554134	790411	2296095	1078314	2100464	3295452.43	492450	20337161.43
	SELF FINANCE	0.00	297668	110845	378000	235000	30000	0.00	0.00	0.00	0.00	0.00	1051513
<b>1</b>	<b>TOTAL</b>	<b>6283050</b>	<b>487688</b>	<b>185845</b>	<b>559771</b>	<b>3789134</b>	<b>820411</b>	<b>2296095</b>	<b>1078314</b>	<b>2100464</b>	<b>3295452.43</b>	<b>492450</b>	<b>21388674.43</b>
2	EXAMINATION	0.00	0.00	0.00	0.00	0.00	30000	75000	0.00	0.00	0.00	0.00	105000.00
3	UGC	230000.00	140000.00	262000.00	0.00	0.00	423300.00	36000.00	0.00	251707.00	40000.00	0.00	8522707.00
4	NSS	0.00	11065.00	125045.00	24000.00	41000.00	10102.00	56950.00	49050.00	4425.00	104925.00	0.00	426562.00
5	INVESTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00	0.00	0.00	0.00	125.00
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	0.00	64.00
7	M.SC COMPUTER SC.	0.00	0.00	15000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15000.00
8	WORLD BANK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>8583053.00</b>	<b>1898814.00</b>	<b>587890.00</b>	<b>583771.00</b>	<b>3830134.00</b>	<b>5093513.00</b>	<b>2464045.00</b>	<b>1127489.00</b>	<b>2356596.00</b>	<b>3440377.43</b>	<b>492450.00</b>	<b>30458132.43</b>

**PARA NO.8.2:- YEAR WISE BREAK UP OF OUTSTANDING ADVANCES AS ON 31.03 2021**

SL.NO	YEAR	AMOUNT
1	UP TP 10-11	8583053.00

2	11-12	1898814.00
3	12-13	587890.00
4	13-14	583771.00
5	14-15	3830134.00
6	15-16	5093513.00
7	16-17	2464045.00
8	17-18	1127489.00
9	18-19	2356596.00
10	19-20	3440377.43
11	20-21	492450.00
<b>TOTAL</b>		<b>30458132.43</b>

**PARA 8.3 DETAILS OF ADVANCE PAID DURING THE YEAR 2020-21.**
**(A) GENERAL CASH BOOK**

SL.NO.	Vr. No./dt.	Name and Designation of the advance holder	Advance paid	Purpose of Advance	Remarks
1	2	3	4	5	6
	74/14.5.20	Dr. Khirod kumar Sahoo,Bot	60000	Sanitization,Covid 19	Sanctioning authority Issan kumar Patra,Ex.VC.
	75/14.5.20	A.K.Khuntia,SO,	100000	Lawn	
	86/18.5.20	Raja Rao,SO	20000	Contingency	
	118/29.5.20	Satyabrata Patra,System Administrator	30000	Video Conferencing	
	133/4.6.20	Dr.K.K.Das,Com merce,DBA	350000	Dept.Dev	
	144/8.6.20	Niladri Prasad Das	5000	Contingent	
	157/2.7.20	Keshab Chandra Rout	40000	Day to day expenses	
	183/8.7.20	Diptiranjan Behera	13200	Purchase of IT Equipment	
	184/8.7.20	Dr.K.K.Das,Com merce	10000	Contingent	
	220/17.7.20	Sujata Das,Librarian	10000	Contingent	
	234/4.8.20	Keshab Rout	20000	Electrical Goods	
	283/24.8.20	D.Mohapatra	20000	Contingent	

	290/26.8.20	A.K.Khuntia	100000	Lawn maintenance	
	321/9.9.20	Sujata Das,Lib	10000	Contingent	
	334/11.9.20	Niladriprasad Das	5000	Contingent	
	343/23.9.20	Keshab Rout	10000	Electrcal Goods	
	344/23.9.20	Rajendra Rao	25000	Contingent	
	368/29.9.20	S.P.Das	6000	CAS Promotion	
	472/19.10.20	S.K.Acharya	10000	Admn. 2020-21	
	512/6.11.20	Ugrasen Barik,OS	25000	Contingent	
	516/10.11.20	Dr.D.Sahoo,Medical Officer	10000	Medicine	
	521/11.11.20	Dr.D.Sahoo,Medical Officer	30000	Medicine	
	535/20.11.20	Dr.S.K.Acharya,Hist	46000	Contingent	
	536/20.11.20	Dr.D.Sahu,Medical Officer	10000	Medicine	
	560/26.11.20	Anjan kumar Khuntia	100000	Lawn maintenance	
	581/2.12.20	Smt.Sujata Das,Lib	10000	Contingent	
	582/2.12.20	Dr.S.K.Acharya,Hist	15000	Contingent	
	607/10.12.20	Manoranjan Sethy	25000	Contingent	
	608/10.12.20	Smrutiprava Das,Chem	100000	Interview	
	685/23.12.20	Keshab Chandra Rout	25000	Electrical goods	
	686/23.12.20	Keshab Chandra Rout	40000	Contingent	
	687/23.12.20	Ugrasen Barik,OS	10000	Contingent	
	688/23.12.20	Dr.Smrutiprava Das,Chem	30000	ICPSA	
	724/29.12.20	Prof. Issankumar Patra,VC	55000	TA/DA	
	736/30.12.20	Niladriprasad Das,SOA	10000	Contingent	
	783/6.1.21	Prof.Asima Sahu,Pol.Sc	90000	Development	
	784/6.1.21	Dr.P.R.Das Pattanaik,Geog	139425	Recruitment	



	784A/6.1.21	Anjan kumar Khuntia,SO	100000	Lawn Maintenance	
	798/8.1.21	N.P.Das,SOA	80000	VC Recritment	
	823/22.1.21	Ugrasen Barik,OS	6900	Republic day	
	886/1.2.21	Smt.Sujata Das,Lib I/C	10000	Contingent	
	937/23.2.21	Dr.Bairagi charan Mallick,Chem	5000	Contingent	
	1017/16.3.21	Ugrasen Barik,OS	20000	Sanitization,Covi d 19	
	1028/19.3.21	Dr.S.K.Naik,Bot	5000	Placement	
	1029/19.3.21	Dr. P.R.Das Pattanaik,Geog	50000	Mo college abhiyan	
	<b>TOTAL</b>		<b>1891525</b>		

**(B) NSS NORMAL CASH BOOK**

SL.NO.	Vr. No./dt.	Name and Designation of the advance holder	Advance paid	Purpose of Advance	Remarks
1	2	3	4	5	6
			0.00		
		<b>TOTAL</b>	<b>0.00</b>		

**( C ) WORLD BANK CASH BOOK**

SL.NO.	Vr. No./dt.	Name and Designation of the advance holder	Advance paid	Purpose of Advance	Remarks
	2	3	4	5	6
	22.7.20	Prof.Luna Samanta,Zool	5000	Stationary item	Sanctioning authority Issan kumar Patra,Ex.VC.
	<b>TOTAL</b>		<b>5000</b>		

**(D) INVESTMENT CASH BOOK**

SL.NO.	Vr. No./dt.	Name and	Advance paid	Purpose of	Remarks
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		Designation of the advance holder		Advance	
1	2	4	5	6	
			0.00		
	TOTAL		0.00		

**(E) SELF FINANCE CASH BOOK**

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

**(F) M.SC COMP.SC CASH BOOK**

SL.NO.	Vr. No./dt.	Name and Designation of the advance holder	Advance paid	Advance paid	Remarks
1	2	3	4	4	6
			0.00		
		TOTAL	0.00		

**(G) UGC CASH BOOK**

SL.NO.	Vr. No./dt.	Name and Designation of the advance holder	Advance paid	Purpose of Advance	Remarks
1	2	3	4	5	6
			0.00		

		TOTAL	0.00		

**(H) EXAMINATION CASH BOOK**

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

**PARA NO.8.4 DETAILS OF ADVANCE ADJUSTED DURING THE YEAR 2020-21.**
**A.GENERAL CASH BOOK**

SL.NO.	VR.NO. AND DATE OF PAYMENT	NAME AND DESIGNATION OF ADVANCE HOLDER	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO. AND DATE OF ADJUSTMENT
	<b>UP TO 2010-11</b>				
	785/10.9.10,928/ 25.10.10,1729/23 .2.11	Sanjay Satpathy	30000	Arts GalleryDAS	567/27.11.20
	<b>TOTAL</b>		<b>30000</b>		
	<b>2011-12</b>				
	459/7.6.11	Sanjay Satpathy	100000	Spic Macay/DSA	568/27.11.20
	459/7.6.11	-do-	150000	-do-	868/30.1.21
	359/18.5.11,	Sanjay Satpathy	865	Arts GalleryDAS	567/27.11.20
	<b>TOTAL</b>		<b>250865</b>		
	<b>2012-13</b>				
	<b>TOTAL</b>		<b>0</b>		
	<b>2013-14</b>				
	2258/6.2.14	Dr.Sanjay Satpathy,Comm	10000	Meeting	864/30.1.21
	2779/27.3.14	S.K.Satpathy,Comm	75000	Exam	863/30.1.21
	<b>TOTAL</b>		<b>85000</b>		

	<b>2014-15</b>				
	417/14.5.14	Dr.PParhi,Chem	4168		MR 94686/14.7.20
	2672/20.2.15	Dr.G.Swain,Pol.Sc	4544		MR 94687/18.9.20
	2672/26.2.15	-do-	123933	Examina	360/25.9.20
	2672/26.2.15	-do-	21523		Chalan on 18.12.20
	1697/30.10.14	Dr.P.Parhi,Chem	1305		MR 101434/12.11.20
	417/14.5.14	-do-	5832	Pub.Health	564/27.11.20
	384/12.5.14,1317/19.9.14,1563/18.10.14,1697/30.10.14	Dr.P.Parhi,Chem	228695		565/27.11.20
	385/12.5.14,6/2.4.14,1211/10.9.14	D.Soren,Zool	213006	Exam	566/27.11.20
	377/9.5.14	S.K.Satpathy,Comm	20312	Exam	863/30.1.21
	1813/11.11.14	-do-	83000	University Foundation day	865/30.1.21
	<b>TOTAL</b>		<b>706318</b>		
	<b>2015-16</b>				
	2180/24.2.16	D.Mohapatra,Eco	119000	Athleti	366/28.9.20
	1493/28.9.15	A.Khuntia	187000	Athl	28.9.20
	1853/17.12.15	-do-	166000	Athl	28.9.20
	219/17.4.15,523/19.5.15,1483/24.9.15	P.Parhi,Chem	254128	Exam	633/14.12.20
	1483/24.9.15	Dr.P.Parhi,Chem	7130		MR 104402/13.1.21
	1707/9.11.15	Dr.S.K.Satpathy,Comm	100000	Comm Day	866/30.1.21
	<b>TOTAL</b>		<b>833258</b>		
	<b>2016-17</b>				
	241/4.4.16	Dr.K.S.K.Bharadwaj	20000	Cont.	148/9.6.20
	753/1.12.16	Dr.Umakanta Mishra,Hist	10000	Legal	632/14.12.20
	217/18.5.16	Satyabrata Patra,SA	9110	Internet	
	478/7.9.16	-do-	42375	-do-	
	477/7.9.16	-do-	20000	-do-	770B/4.1.21

	527/28.9.16	-do-	11950	-do-	770C—do-
	661/5.11.16	Satyabrata Patra, SA	48775	-do-	785B/6.1.21
	1112/18.3.17	Dr.Sanjay Satpathy, Comm	30000	Seminar	867/30.1.21
	983/15.2.17	Dr.M.Pati, Eng	114		MR 104407/20.3.21
	1121/18.3.17	Dr.P.K.Sahoo, Hist	30000	Seminar	150/26.6.20
	<b>TOTAL</b>		<b>222324</b>		
	<b>2017-18</b>				
	843/30.11.17	S.Patra, Bot	2875	Cont.	MR 94681/4.6.20
	1359/31.3.18 & 1360/31.3.18	Dr.D.Senapati, Comp.Sc.	66600	Cont./D.Dev & L.Dev	149/9.6.20
	252/22.5.17	Dr.B.K.Panda, Phy	5435		MR 94693/2.11.20
	1035/19.1.18	-do-	2341		MR 94694/2.11.20
	130/1.5.17	Dr.B.K.Panda, Phy	20000	B.Ed, Prog	631/14.12.20
	945/20.12.17	Prof.Pradipta Kumar Mohapatra, Bot	19	Contingency	
	<b>TOTAL</b>		<b>97270</b>		
	<b>2018-19</b>				
	1191/7.3.19	K.K.Das	1371		MR NO. 94676/14.5.20
	377/16.7.18	Prof.S.P.Das, Chem	10000	Contingent	90/18.5.20
	1090/1.2.19	Raja Rao, OS	20000	Contingent	91/18.5.20
	677/17.9.18	Prof.R.N.Mishra, Phy	10000	Contin.	147/9.6.20
	1206/11.3.19	J.P.Das, Chem	75000	Lab.Dev	254/10.8.20
	1064/21.1.19	K.C.Rout	95	Electr	MR 94692/14.10.20
	777/11.10.18	Dr.K.K.Das	96000	Placement	569/27.11.20
	777/11.10.18	Dr.K.K.Das, Com	374000		MR 94697/17.12.20
	620/31.8.18	Dr.R.N.Mishra	2433		MR 94682/18.6.20
	<b>TOTAL</b>		<b>588899</b>		
	<b>2019-20</b>				
	1108/13.1.20	Prof. S.Rath, Psy	22803	Recruitment	48/5.5.20

	1246/17.2.20	Dr.S.Khaosh	47322		MR 94675/14.5.20
	493/29.8.19	Prof.Rita Paikray	10000	Contingent	76/14.5.20
	1208/1.2.20	Dr.P.K.Jena,Bot	70000	L.Dev & D.Dev	87/18.5.20
	1327/12.3.20	N.P.Das,SOA	15000	Meeting	88/18.5.20 & MR 94683/22.6.20
	1337/16.3.20	Prof.S.P.Das,Chem	5000	CAS Promotion	89/18.5.20
	302/12.7.19	Prof.S.Rath,Psy	85725	Recruitment	103/26.5.20
	1090/8.1.20	Dr.Dwitikrushna Behera,Math	45613	L.Dev & D.Dev	104/26.5.20
	1246/17.2.20	Dr.S.Khaosh,Geol	32678	Science day	119/30.5.20
	1337/16.3.20	Prof.S.P.Das	1000		MR 94677/27.5.20
	1090/8.1.20	Dr.D.Behera	4387		MR 94678/27.5.20
	302/12.7.19	Prof.S.Rath	14275		MR 94679/29.5.20
	1108/13.1.20	Prof.S.Rath	7197		MR 94680/29.5.20
	1215/3.2.20	N.P.Das,SOA	5000	Cont.	145/8.6.20
	1342/30.3.20	Dr.Amaresh Mishra,MO	50000	Medicine	146/8.6.20
	180/31.5.19	D.Mohapatra	522		MR 94684/24.6.20
	443/14.8.19	D.Mohapatra	5425		MR 94684/24.6.20
	1096/8.1.20	P.K.Mohapatra,Bot	70000	D.Dev/L.Dev	193/10.7.20
	1094/8.1.20 & 1245/17.2.20	Prof.R.N.Mishra, Phy	50000	D.Dev/L.Dev	1094/10.7.20
	326/22.7.19	Dr.Sudarsan Mishra,Edn.	100000	D.Dev/L.Dev	195/10.7.20
	1167/21.1.20	Raja Rao	53800	Republic day	218/17.7.20
	1328/12.3.20	Sujata Das,Librarian	10000	Cont.	219/17.7.20
	1179/24.1.20	Rita Paikray,Phy	60000	Dev	255/10.8.20
	1247/17.2.20 & 1248/17.2.20	Dr.J.P.Das,Chem	60000	D.Dev	256/10.8.20
	1237/11.2.20	Keshab Rout	40000	Convocation	269/12.8.20
	789/7.10.19	Dr.S.k.Naik,Bot	3000	Carrier Council	273/18.8.20
	378/3.8.19	R.Paikray,Phy	35000	Orientation Programmeer	322/9.9.20
	1103/10.1.20	R.Paikray,Phy	25000	Bora Sambar	337A/18.9.20

				Debate	
	661/12.9.19	Dr.S.Rath,Psy	14136.00 864.00	Cont.	347/23.9.20 MR 94688/23.9.20
	1091/8.1.20	P.P.Das,Phil	20000	D.Dev	361/25.9.209
	1210/1.2.20	R.Rao,OS	7430		MR 94689/28.9.20
	791/21.10.19	S.K.Naik,Bot	53949.57	0	MR 94690/29.9.20
	1077/4.1.20	Sudarsan Mishra,Edn	260812	B.Ed	372/30.9.20
	1107/10.1.20	K.K.Das,Comm	33944	L.Dev	373/30.9.20
	1210/1.2.20	R.Rao,OS	67570	Convocation	395/9.10.20
	1180/24.1.20	Dr.Asima Sahu,Pol.Sc	75000	National Women,s day	MR 104406/19.2.21
	1110/13.1.20	Dr.K.K.Das,Com m	400000	Seminar	430/15.10.20
	1141/42/43/44/18 .1.20	Dr.S.Mishra,Edn.	120000	B.Ed	453/16.10.20
	1145/18.1.20	S.K.Patra,Bot	23294	Placement	563/27.11.20
	786/5.10.19	R.Paikray,Phy	100000	NSA 19	586/2.12.20
	1336/16.3.20	Manoranjan Sethy,Steno to VC	25000	Cont.	596/3.12.20
	1145/18.1.20	Dr.S.K.Naik,Bot	1706		12.12.20
	1236/11.2.20	Dr.K.K.Das,Com m	500000	Seminar	MR 94698/17.12.20
	1166/21.1.20	Dr.Sudarsan Mishra,Edn	70000	Seminar	725/29.12.20
	1095/8.1.20	Dr.S.K.Khaosh,G eol	50000	L.Dev/D.Dev	770A/4.1.20
	1338/16.3.20	Dr.P.R.Daspattan aik,Geog	10000	Recruitment	785/6.1.21
	1209/1.2.20	M.R.Sethy,Steno to VC	50000		Vr no.49/5.5.20 & MR 104408/23.3.21
	885/22.11.19	Raja Rao,OS	50000	Commoration day	47/5.5.20
	1030/24.12.19	Kesab Chandra Rout,cm,caretake r,PH	40000	Electrical Maint.	77/14.5.20
	1251/17.2.20	Dr.S.Khaosh,Geo logy	210000	Annual Maint.	1046/25.3.21
	1245/17.2.20	Prof.R.N.Mishra, Phy	20000	Dept.Dev	1245/17.2.20
	<b>TOTAL</b>		<b>3132452.57</b>		

	2020-21				
	144/8.6.20	N.P.Das,SOA	5000	Contingent	355/11.9.20
	86/18.5.20	Raja Rao,OS	20000	Contingent	345/23.9.20
	75/14.5.20	A.K.Khuntia	100000	Lawn Maint.	346/23.9.20
	234/4.8.20	K.C.Rout	1100	Electrical goods	371/30.9.20
	234/4.8.20	-do-,C.Man	18900	-do-	MR 94691/1.10.20
	220/17.7.20	S.Das,Lib	9760	Cont.	381/5.10.20
	368/29.9.20	S.P.Das,Chem	6000	CAS Promotion	394/9.10.20
	290/26.8.20	A.K.Khuntia	100000	Lawn maint.	561/26.11.20
	343/23.9.20	Keshab Rout	8968	Elect	562/27.11.20
	321/9.9.20	S.Das,Lib	10000	Cont.	583/2.12.20
	472/19.10.20	Dr.S.K.Acharya,H ist.	10000	Admission	584/2.12.20
	157/2.7.20	K.C.Rout	40000	Cont.	585/2.12.20
	582/2.12.20	Dr.S.K.Acharya,H ist	15000	Admiss	611/11.12.20
	516/10.11.20,521 /11.11.20,536/20. 11.20	Debadutta Sahu,MO	45750	Medicine	669/21.12.20
	133/4.6.20	Dr.K.K.Das,Com m	350000		MR 94699/29.12.20
	334/11.9.20	Niladri Prasad Das,SOA	5000	Cont.	737/30.12.20
	608/10.12.20	Dr.S.P.Das,Che m	14289		MR 94700/1.1.21
	560/26.11.20	A.K.Khuntia,SO	100000	Lawn Maint.	785A/6.1.21
	118/29.5.20	Satyabrata Patra,SA	30000	Conference	785C/6.1.21
	608/10.12.20	Dr.S.P.Das,Che m	85711	Interview	800/11.1.21
	343/23.9.20	K.C.Rout	1032	Electri	MR 10440/13.01.21
	220/17.7.20	Sujata Das	240	Cont.	MR 104403/28.1.21
	798/8.1.21	Niladriprasad Das,SOA	78520	VC Recruitment	842/28.1.21
	198/8.1.21	N.P.Das	1480		MR 104404/1.2.21
	581/2.12.20	Sujata Das,Lib	10000	Cont	887/1.2.21
	283/24.8.20	Dr.D.Mohapatra, Eco	6073		MR 104405/19.2.21
	823/22.1.21	Ugrasen Barik,OS	6900	Rep.day	938/23.2.21



	724/29.12.20	Prof.Issan Patra,VC	55000	TA/DA	965/2.3.21
	283/24.8.20	Dr.D.Mohapatra, Eco	13927		966/2.3.21
	535/20.11.20	Dr.S.K.Acharya,H ist.	46000	Admission 2020-21	1005/13.3.21
	685/23.12.20	Keshab Rout	65000	Electr	1053/30.3.21
	784/6.1.21	P.R.Das pattanaik	139425	Recruitment	1054/30.3.21
	<b>TOTAL</b>		<b>1399075</b>		
	<b>GRAND TOTAL</b>		<b>7345442.57</b>		

**B.EXAMINATION CASH BOOK**

SL.NO.	VR.NO. AND DATE OF PAYMENT	NAME AND DESIGNATION OF ADVANCE HOLDER	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO. AND DATE OF ADJUSTMENT
			0.00		
	<b>TOTAL</b>		<b>0.00</b>		

**C. UGC CASH BOOK**

SL.NO.	VR.NO. AND DATE OF PAYMENT	NAME AND DESIGNATION OF ADVANCE HOLDER	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO. AND DATE OF ADJUSTMENT
	<b>UP TO 2010-11</b>		0		
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2011-12</b>				
	28/20.5.11	Dr.S.K.Satpathy, Comm	100000	Seminar	23/7.1.21
	<b>TOTAL</b>		<b>100000</b>		
	<b>2012-13</b>				
			0.00		
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2013-14</b>				
			0.00		
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2014-15</b>				

			0.00		
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2015-16</b>				
	144/29.5.15	Dr.R.C.Majhi,Philo	30000	Seminar	22/7.1.21
	<b>TOTAL</b>		<b>30000</b>		
	<b>2016-17</b>				
	69/28.3.17	Prof.RitanPaikray,Phy	260000	Seminar	8/14.5.20
	<b>TOTAL</b>		<b>260000</b>		
	<b>2017-18</b>				
			0.00		
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2018-19</b>				
	43/17.2.19	D.Mohapatra,Eco	125000	Seminar	1/14.5.20
	46/17.2.19	Dr.L.K.Mishra	100000		2/14.5.20
	40/17.2.19	Dr.S.Khaosh	50000		3/14.5.20
	38/17.2.19	P.K.Mohapatra	50000		4/14.5.20
	44/17.2.19	Dr.R.Naik,Odia	50000		5/14.5.20
	47/17.2.19	Dr.P.K.Sarangi,Statis	65000		6/14.5.20
	45/17.2.19	Dr.S.Mohapatra,Psy	60000		7/14.5.20
	<b>TOTAL</b>		<b>560000</b>		
	<b>2019-20</b>				
			0.00		
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2020-21</b>				
			0.00		
	<b>TOTAL</b>		<b>0.00</b>		
	<b>GRAND TOTAL</b>		<b>950000.00</b>		

**D. M.SC COMP.SC CASH BOOK**

SL.NO.	VR.NO. AND DATE OF PAYMENT	NAME AND DESIGNATION OF ADVANCE HOLDER	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO. AND DATE OF ADJUSTMENT
			0.00		
	<b>TOTAL</b>		<b>0.00</b>		

**E.SELF FINANCE CASH BOOK**

SL.NO.	VR.NO. AND DATE OF PAYMENT	NAME AND DESIGNATION OF ADVANCE HOLDER	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO. AND DATE OF ADJUSTMENT
			0.00		
	<b>TOTAL</b>		<b>0.00</b>		

**F.INVESTMENT CASH BOOK**

SL.NO.	VR.NO. AND DATE OF PAYMENT	NAME AND DESIGNATION OF ADVANCE HOLDER	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO. AND DATE OF ADJUSTMENT
	UP TO 2010-11		0.00		
	11-12		0.00		
	12-13		0.00		
	13-14		0.00		
	14-15		0.00		
	15-16		0.00		
	16-17		0.00		
	17-18		0.00		
	18-19				
	3/15.1.19	Dr.Rita Paikray,DSW	2181.00	B.Senapati prize	MR 94685 dtd.2.7.20
	<b>TOTAL</b>		<b>2181.00</b>		
	19-20		0.00		
	20-21		0.00		
	<b>GRAND TOTAL</b>		<b>2181.00</b>		

**G.WORLD BANK CASH BOOK**

SL.NO.	VR.NO. AND DATE OF PAYMENT	NAME AND DESIGNATION OF ADVANCE HOLDER	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO. AND DATE OF ADJUSTMENT
	UP TO 2010-11		<b>0.00</b>		
	11-12		0.00		

	12-13		0.00		
	13-14		0.00		
	14-15		0.00		
	15-16		0.00		
	16-17		0.00		
	17-18		0.00		
	18-19		0.00		
	19-20				
	12.9.19	Dr.Asima Sahu	60000	Workshop on Structure,Agency & Power,Dalit mobilization.	5.5.20
	16.9.19	Dr.Urmeeshree Bedamatta	60000	Workshop onLiterary Editing & translation of Sarala Mahabharata.	30.6.20
	<b>TOTAL</b>		<b>120000</b>		
	20-21				
	22.7.20	Dr. Luna Samanta	5000	Stationary item	22.7.20
	<b>TOTAL</b>		<b>5000.00</b>		
	<b>GRAND TOTAL</b>		<b>125000.00</b>		

**H.NSS NORMAL CASH BOOK**

SL.NO.	VR.NO. AND DATE OF PAYMENT	NAME AND DESIGNATION OF ADVANCE HOLDER	AMOUNT OF ADVANCE ADJUSTED	PURPOSE OF ADVANCE	VR. NO. AND DATE OF ADJUSTMENT
	UP TO 2010-11		0.00		
	11-12		0.00		
	12-13		0.00		
	13-14		0.00		
	14-15		0.00		
	15-16		0.00		
	16-17		0.00		
	31.10.16	TAPAN	15000	Conduct camp	124/25.6.20
	<b>TOTAL</b>		<b>15000</b>		
	17-18		0.00		
	605324/27.7.17	Prof.Subrat Acharya,Hist	4000	Conduct camp	125/25.7.20

	605325/30.9.17	-do-	10000	Conduct camp	126/11.12.20
	<b>TOTAL</b>		<b>14000</b>		
	18-19		0.00		
	19-20				
	605346/5.9.19	Tapas Ranjan Swain,NSS Asst.	14550	Advisory Committee Meeting	127/25.12.20
	<b>TOTAL</b>		<b>14550</b>		
	20-21		<b>0.00</b>		
	<b>GRAND TOTAL</b>		<b>43550.00</b>		

**PARA 8.5 DETAILS OF ADVANCE OUTSTANDING AS ON 31.03.2021 OF RAVENSHAW UNIVERSITY.**
**A.GENERAL CASH BOOK**

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
1	<b>UP TO 2010-11</b>				
	UNCLASSIFIED		6283050	Details notavailable.	
	<b>TOTAL</b>		<b>6283050</b>		
	<b>2011-12</b>				
1	Chinmay Mohapatra,D.O	48/7.4.11	30000	Contractual	
	U.K.Samanta	179/28.4.11	23900	Seminar	

	Singhar				
	Chinmay Mohapatra,D.O	884/5.4.11	4923.00	Contractual	
	Nihar Ranjan Jena	768/5.8.11	2305	Dept.Dev	
	Niranjan Barik	984/16.9.11	5500	Union Election	
	Chandi Prasad Nanda	1074/26.9.11	474	Dept.Dev	
	Chinmay Mohapatra,D.O	1097/29.9.11	20918.00	Apprentice of VC	
	Chandi Prasad Nanda	1297/3.11.11	5000	Student union	
	Chinmay Mohapatra,D.O	1392/12.11.11	50000	6 <sup>TH</sup> Mass Lect.	
	Dr. Dipti Ranjan Sahu	1714/10.1.12	1000	Contingency	
	Ranjit kumar Parija	1804/17.1.12	30000	Writing of Succession list	
	Niranjan Barik	1834/24.1.12	2000	Contingency	
	Niranjan Barik	1840/27.1.12	4000	Saraswati puja	
	Dr.Dipti Ranjan Sahu	2195A/14.3.12	10000	Contingency	
	Niranjan Barik	2299/21.03.012	2000	Various competition	
	<b>TOTAL</b>		<b>190020</b>		
	<b>12-13</b>				
	Chinmay kumar Mohapatra,D.O	1084/19.10.12	32000	Air Fair	
	Niranjan Barik,Convenor	307/12.5.12	18000	Office Expenses	
	S.Dei,W/ORabi Ghadei	1926/27.2.12	5000	Obsquies	
	Niranjan Barik,Pol Sc.	705/10.8.12	20000	Dept.Dev	
	<b>TOTAL</b>		<b>75000</b>		
	<b>2013-14</b>				
	Prof.Luna Samanta,Zool	1932/23.12.13	6375.00	Sem-5	
	Dr. Samarendra Puhana,ITM	1934/23.12.13	11150.00	Practical Exam	
	Bairagi Charan Mallick,Chem	2075/15.1.14	38900	R/R Work of R.Lab	
	Dr.Sudarsan Mishra,Edn.	2076/15.1.14	10346	Se-1 Exam	
	Samrat Ranjan	2098/15.1.14	10000	TA Training	

	Kathua, CMP Asst.			Programme Delhi	
	Dr.S.K.Satpathy, Com	2597/6.3.14	100000	Annual Drama	
	Dr. D.Soren,Zool	2695/11.3.14	5000	MBA Sem-1	
	<b>TOTAL</b>		<b>181771</b>		
	<b>2014-15</b>				
	Dr.Sudarsan Mishra,R/Edn	948 & 948 A/2.4.14	10666	PG Practical Exam	
	Luna Samanta,Zool	152/11.4.14	100000	QPS.Setting for, PG	
	Dr.Sanjay kumar Satpathy,Com	377/9.5.14	39688	UG Sem Exam-14	
	Dr.Dhananjaya Soren,Zool	385/12.5.14	16994	UG Sem-4 Val	
	Dr.Jayprakash Das,Chem	995/12.8.14	500000	Faculty Recruitment	
	Dr. Jayprakash Das,Chem	1071/27.8.14	200000	Faculty Recruitment	
	Dr. Brajasundar Mishra,Sans	1211a/10.9.14	1400	BOS Meeting	
	Dr. Jayprakash Das,Chem	1248/15.9.14	700000	Faculty Recruitment	
	Dr.Dhananjaya Soren,Zool	1339/25.9.14	50000	UG Sem-4 Val	
	Dr.Jayprakash Das,Chem	1494/15.10.14	500000	Faculty Recruitment	
	Dr.Dhananjaya Soren,Zool	1681/29.10.14	30000	UG Sem-4 Val	
	Dr.Jayprakash Das,Chem	1746/1.11.14	500000	Faculty Recruitment	
	Dr.K.S.K.Bharad waj,Chem	1911/24.11.14	11000	Payment to Advocate	
	Dr.Jayprakash Das,Chem	1989/29.11.14	400000	QPS Setting & Printing	
	Dr.Smrutiprava Das,Chem	2438/21.1.15	100000	UG Sem-1 Exam	
	Dr.Pritirekha Das Pattanaik,Geog	2439/21.1.15	44386	UG Sem-5 Exam	
	Dr. Jayprakash Das,Chem	2471/28.1.15	200000	Printing of Question Paper Setting	
	Dr.Patitapaban Das,Phil	2674/26.2.15	150000		
	<b>TOTAL</b>		<b>3554134</b>		
	<b>2015-16</b>				

	Dr. Satyabrata Patra,SA	2210/2.3.16	15000	Inter link	
	Prof.Nigamananda Das,Chem	420/6.5.15	202	PG Exam	
	Dr.JayprakashDas,R/Chem	148/11.4.15	400000	QPS	
	Dr.JayprakashDas,R/Chem	540/21.5.15	300000	UG Sem-6,4 Val	
	Dr.Jayprakash Das,R/Chem	547/25.5.15	20000	Imprest	
	Dr. Anjuman Ara,Reader	696/9.6.15	25000	PG,S-2,4 M Phil	
	Dr.Luna Samanta,Zool	2131/6.2.16	8629	Ph.DCourse	
	Dr.Amiya Ranjan Kanungo	2140/17.2.16	1580	Dept.Dev	
	Sanjib Pattanaik,C.C HHA	865-A/17.7.15	20000	Contingent	
	<b>TOTAL</b>		<b>790411</b>		
	<b>2016-17</b>				
	M.K.Das,Eco	327/13.7.16	25000	PFMS Training	
	Sanjib Pattanaik,D & W	421/11.8.16	30000	Orientation Programme,UG	
	Anjan Kumar Khuntia,Sports Officer	580/7.10.16	76400	Inter University Tournament	
	Dr.Sanjay Kumar Satpathy,Comm	612/26.10.16	106920	New PG Supdt. WI/FI	
	Dr. Khagendran Sethy,Eng.Supt. Lalitgiri Hostel	613/26.10.16	200000	WI/FI System	
	Dr.Sanjib Pattnaik,DSW	638/1.11.16	20000	Various competition	
	Anjan Kumar Khuntia,PEO	640/1.11.16	62500	Sports	
	Anjan Kumar Khuntia,PEO	640/1.11.16	65000	OCA Grant	
	Prof.Chandi Prasad Nanda,HOD,hIST	729/26.11.16	24300	Dept.Dev	
	Prof.Luna Samanta,Zool	737/26.11.16	2242	Dept.Dev	
	Dr.Sanjib Pattnaik,DSW	816/9.12.16	10000	Day to day expenses	
	Anjan kumar Khuntia,PEO	869/11.1.17	237000	Athlet	



	Anjan kumar Khuntia,PEO	869/11.1.17	195100	U.Sports	
	Anjan kumar Khuntia,PEO	869/11.1.17	105000	OCA	
	Dr.Sanjay kumar Satpathy,Comm	880/17.1.17	989640	Rav.150	
	Anjan kumar Khuntia,PEO	1124/18.3.17	40000	National Seminar	
	Dr.Bijaylaxmi Dash,HOD,Odia	1149/25.3.17	57500	Dept.Dev	
	Dr.Amiya ranjan Kanungo,C.C IST/ETC	741/27.11.16	5335	Dept.Dev	
	Dr.Amiya ranjan Kanungo,C.C IST/ETC	741/27.11.16	23525	Lab Dev	
	Mr.Taraprasad Sarang,CC,JMC	743/27.11.16	20633	Lab Dev	
	<b>TOTAL</b>		<b>2296095</b>		
	<b>2017-18</b>				
	Anjan kumar Khuntia,Sports Officer	946/20.12.17	261000	Ath.Meet	
	Dr.Amiya ranjan Kanungo,C.C- IST/ETC	240/20.5.17	4397	Exam	
	Dr.Bijaylaxmi Das,HOD,Odia	784/13.11.17	40900	Dept.Dev	
	Dr.Bijaylaxmi Das,HOD,Odia	136/1.5.17	10000	Dept.Dev	
	Dr.Bijaylaxmi Das,HOD,Odia	310/7.6.17	30900	Dept.Dev.	
	Dr.K.S.K.Bharad waj	563/4.9.17	300000	Athl	
	Dr.Khagendra Sethi,Eng	533/21.8.17	100000		
	Pravat kumar Sarang,Stat.	1068/31.1.18	34250	Dept.Dev	
	Dr.Sudarsan Mishra,HOD,Edn	1045/25.1.18	100000	Edn tour	
	Dr.Sudarsan Mishra,HOD,Edn	484/31.7.17	30000		
	Dr.P.R.Das Pattanaik	485/31.7.17	50000	Dept.Dev	
	Prafulla Chandra Nayak,SO	356/6.7.17	4428	Exit conference	

	Prof Luna Samanta, HOD, Zool	324/13.6.17	112420	Dept.Dev	
	<b>TOTAL</b>		<b>1078314</b>		
	<b>2018-19</b>				
	J.K.Swain, Co.ordinator, JMC	67/18.4.18	790936	Audio Visual Lab	
	Dr. Manorama Patri, Zool	80/25.4.18	90000	OH	
	Keshab Rout, CM, PH	97/28.4.18	283	Lectrical Goods	
	Dr. Khirod kumar Sahoo	131/5.5.18	209985	OH	
	Dr. Sudarsan Mishra, HOD, Edn.	334/9.7.18	760	Seminar	
	Anjan kumar Khuntia, Sports Officer	808/26.10.18	339000	Sports	
	Anjan kumar Khuntia, Sports Officer	1029/16.1.19	180000	East zone Cricket	
	Anjan kumar Khuntia, Sports Officer	1036/22.1.19	255000	Inter Cricket Tournament	
	Dr. Raja kumar Naik, Odia	1089/1.2.19	15000	Dept.Dev	
	Anjan kumar Khuntia, Sports Officer	1092/1.2.19	200000	Sports	
	Dr. Debilal Mishra, JMC	1180/6.3.19	4500	Seminar	
	Dr. Samita Mohapatra, Psy	1242/20.3.19	15000	Contingent	
	<b>TOTAL</b>		<b>2100464</b>		
	<b>2019-20</b>				
	Dr. S.P. Das, Chem	4/2.4.19	80000	Overhead	
	Dr. Umesh Chandra Naik, Botany	21/5.4.19	105000	Project	
	Dr. Khirod kumar Sahoo, Bot	91/7.5.19	5000	Development(Fani)	
	Narayan Kathua, JE	130/7.5.19	10000	Cyclone(Fani)	
	Raja Rao, OS	358/1.8.19	10265	Workshop/Seminar	
	Dr. Priyanka Tripathy, Co-	444/14.8.19	100000	Dept.Dev	

	ordinator,IST				
	Dr.D.Soren,Zool	688/21.9.19	43293	Project	
	Anjan Kumar Khuntia,Sports Officer	785/5.10.19	181000	Inter University Tournament	
	Dr.S.K.Naik,Bot	791/21.10.19	46050.43	National Conference	
	Anjan kumar Khuntia,Sports Officer	854/2.11.19	210000	Football Tournament	
	Anjan kumar Khuntia,Sports Officer	871/14.11.19	100000	Football Tournament	
	Sudarsan Mishra,Edn	994/5.12.19	200000	Bed	
	Sudarsan Mishra,Edn	1001/10.12.19	150000	Bed	
	Dr.Bairagi charan Mallick,O/C Guest house	1031/24.12.19	40000	Guest house maintenance	
	Anjan kumar Khuntia,Sports Officer	1043/31.12.19	320000	Annual Athletic meet	
	Dr.Sudarsan Mishra,Edn	1077/4.1.20	49188	BA,B.Sc,Bed	
	Dr.Priyadarshi Tripathy,ITM	1085/7.1.20	50000	Lab Dev	
	Dr.Priyadarshi Tripathy,ITM	1086/7.1.20	200000	D.Dev	
	Dr.Priyadarshi Tripathy,ITM	1087/7.1.20	30000	Dept.Dev	
	Dr.Priyadarshi Tripathy,ITM	1088/7.1.20	100000	Lab Dev	
	Dr.Dillip Senapati ,Comp.Sc	1097/8.1.20	40000	Lab Dev	
	Dr.Dillip Senapati ,Comp.Sc	1098/8.1.20	10000	Dept.Dev	
	Dr.Dillip Senapati ,Comp.Sc	1099/8.1.20	20000	D.Dev	
	Dr.Dillip Senapati ,Comp.Sc	1100/8.1.20	50000	D.Dev	
	Dr.K.K.Das,Com m	1107/10.1.20	6056	D.Dev	
	Anjan kumar Khuntia,Sports Officer	1109/10.1.20	200000	Inter University Cricket Tournament	
	Dr.,Bairagi	1174/22.1.20	50000	J.C.Hostel	

	Charan Mallick,Chemistry				
	Prof.Luna Samanta	1190/27.1.20	40000	Lab.Dev	
	Prof.Luna Samanta	1190/27.1.20	10000	Dep.Dev	
	Dr.J.P.Das,HOD, cHEM	1249/17.2.20	10000	Lab Dev	
	Dr..Raja kumar Naik,Odia	1250/17.2.20	20000	Dept.Dev	
	Dr.Samita Mohapatra,Psy	1252/17.2.20	40000	Lab Dev	
	Dr.Samita Mohapatra,Psy	1253/17.2.20	10000	Dept.Dev	
	Dr.S.K.Naik,Bot	1265/20.2.20	300000	Seminar,ETPSR 2020	
	Dr.Sudarsan Mishra,Edn	1285/26.2.20	167000	B.Ed	
	Netaji Abhinandan,Pol.Sc	1286/26.2.20	40000	Rav-150	
	Dr.S.K.Naik,Bot	1288/28.2.20	100000	Seminar,ETPSR 2020	
	Dr. K.S.K.Bharadwaj,Chem	1289/28.2.20	30000	Youth Festival	
	Dr.Sudarsan Mishra,Edn	1316/7.3.20	112600	Yoga Centre,DSW	
	Dr.Asima Sahu,Pol Sc.	1317/7.3.20	10000	Imprest Money	
	<b>TOTAL</b>		<b>3295452.43</b>		
	<b>2020-21</b>				
	Dr.Khirod kumar Sahoo,Bot	74/14.5.20	60000	Sanitization Covid 19	
	Dipti Ranjan Behera	183/8.7.20	13200	Purchase of IT Equipment	
	Dr.K.K.Das	184/8.7.20	10000	Contingent	
	Raja Rao,OS	344/23.9.20	25000	Contingent	
	Ugrasena Barik,OS	512/6.11.20	25000	Contingent	
	Manoranjan Sethy	607/10.12.20	25000	Contingent	
	Ugrasen Barik	687/23.12.20	10000	Contingent	
	Dr.Smrutiprava Das,Chem	688/23.12.20	30000	ICPSA	
	Niladri Prasad DAS,soa	736/30.12.20	10000	Contingent	

	Prof.Asima Sahu,Pol Sc.	783/6.1.21	90000	Development	
	Anjan kumar Khuntia,SO	784/6.1.21	100000	Lawn Maintenance	
	Sujata Das,Lib I/C	886/1.2.21	10000	Contingent	
	Dr.Bairagi charan Mallick,Chem	937/23.2.21	5000	Contingent	
	U.C.Barik,OS	1017/16.3.21	20000	Sanitization,Covid 19	
	Dr.S.K.Naik,Bot	1028/19.3.21	5000	Placement	
	Dr. P.R.Das Pattanaik	1029/19.3.21	50000	Mo college Abhiyan	
	<b>TOTAL</b>		<b>492450</b>		
	<b>GRAND TOTAL</b>		<b>20337161.43</b>		

**DETAILS OF ADVANCE OUTSTANDING AS ON 31.03.21 RELATING TO SELF FINANCE COURSE CASH BOOK OF RAVENSHAW UNIVERSITY**

**ADVANCE OUTSTANDING TRANSFERRED FROM MBA CASH BOOK AT PAGE 204 DTD. 31.03.18 TO GENERAL 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
	<b>Up to 2011-12</b>			
	OM MAA Tours and Travels	5/30.8.08	15000	Taxi fare(TA to GF)
	OM MAA Tours and Travels	27/24.09.08	15000	Taxi fare(TA to GF)
	OM MAA Tours and Travels	43/22.10.08	20000	Taxi fare(TA to GF)
	OM MAA Tours and Travels	52/2.12.08	25000	Taxi fare(TA to GF)
	OM MAA Tours and Travels	66/13.1.09	25000	Taxi fare(TA to GF)
	OM MAA Tours and Travels	86/25.2.09	15000	Taxi fare(TA to GF)
	OM MAA Tours and Travels	4/20.4.09	20000	Taxi fare(TA to GF)
	Chinmay Mohapatra, Dev.Officer	750/24.2.10	30000	Reg.Recruit Process

	Chinmay Mohapatra, Dev.Officer	17/9.4.10	18000	Petty cash expenses
	Chinmay Mohapatra, Dev.Officer	121/25.6.10	100000	Gdpi FOR SPOT ADMISSION
	Chinmay Mohapatra, Dev.Officer	293/27.10.10	3142	Reg.Recruit.Process
	Manaswee ku.Samal	223/11.2.12	11526	Database Purchase
	<b>TOTAL</b>		<b>Rs.297668.00</b>	
	<b>2012-13</b>			
	Dr.Lalitendu Ray,Cor p.Rel-Mngr(CRM- RBS)	47(A)/14.5.12	110845	Tour Expr.
	<b>TOTAL</b>		<b>110845</b>	
	2013-14			
	Dr.Lalitendu Ray,Cor p.Rel-Mngr(CRM- RBS)	77(A)/31.8.13	202600	Tour Expr.
	Dr.Lalitendu Ray,Cor p.Rel-Mngr(CRM- RBS)	105/10.5.13	175400	Tour Expr.
	<b>TOTAL</b>		<b>378000</b>	
	2014-15			
	Dr. Munmoon Mohanty,HOD,RBS	138/30.11.14	200000	Replacement Seminar
	Dr.Laxminarayan Das	149/31.12.14	25000	Placement
	<b>TOTAL</b>		<b>225000</b>	
	<b>2015-16</b>			
	Dr. Munmoon Mohanty,HOD,RBS	258/30.5.15	30000	Admission
	<b>TOTAL</b>		<b>30000</b>	
	<b>GRAND TOTAL</b>		<b>1041513</b>	
ADVANCE OUT STANDING TRANSFERRED FROM BBA CASH BOOK AT PAGE – DTD 31.03.18 TO GENERAL CASH BOOK PAGE 255 DTD.9.3.19				
	<b>2014-15</b>			
1	Taraprasad Sarangi, ProgrammeOfficer,J MC	37/31.10.2014	10000	Dept.Exam
	<b>TOTAL</b>		<b>10000</b>	
	<b>2016-17</b>	<b>0</b>		
	<b>2017-18</b>	<b>0</b>		
	<b>TOTAL</b>	<b>0</b>	<b>10000</b>	
		<b>GRAND TOTAL</b>	<b>1051513</b>	
	<b>GRAND</b>		<b>Rs.21388674.43</b>	<b>( 20337161.43 +</b>

	<b>TOTAL(General cash book+ MBA cash book+BBA cashbook)</b>			<b>1051513)</b>
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**(B)EXAMINATION CASH BOOK**

Sl no.	Name and designation of advance holder	Vr. No./date of payment	Amount ofr advance out standing	Purpose of advance	Vr. No./date of adjustment
1	2	3	4	5	6
	<b>2010-11</b>		<b>0.00</b>		
	<b>2011-12</b>		<b>0.00</b>		
	<b>2012-13</b>				
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2013-14</b>				
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2014-15</b>				
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2015-16</b>				
	Dr.Sanjib Pattana ik,Co-Ordinator,BBA	30.11.15	30000	UG ODD SEM-15	
	<b>TOTAL</b>		<b>30000</b>		
	<b>2016-17</b>				
	Dr.Sanjib Pattnaik,MBA	5.4.16	15000	PHD Exam 2016	
	Dr.Sanjib Pattnai k,BBA/HHA	25.4.16	60000	PG/UG End Sem	
	<b>TOTAL</b>		<b>75000</b>		
	<b>2017-18</b>				
	<b>TOTAL</b>		<b>0.00</b>		
	<b>2018-19</b>				
	<b>TOTAL</b>		<b>0.00</b>		
	<b>GRAND TOTAL</b>		<b>105000.00</b>		

**(C)UGC CASH BOOK(ADVANCE OUT STANDING)**

SL.NO.	NAME AND DESIGNATION OF ADVANCE HOLDER	VR. NO./DATE OF PAYMENT	AMOUNT OF ADVANCE OUTSTANDING	PURPOSE OF ADVANCE	VOUCHER NO./DATE OF ADJUSTMENT

1	2	3	4	5	6
	<b>2010-11</b>				
1	Dr.Dipti Ranjan Sahu,HOD,Sociology	30/22.6.10	100000.00	NationalSocio.conf.	
2	Nandighosh Trading Centre	1/3.4.10	700000.00	Supply of AC	
3	XIMB,BBSR	58/3.9.10	1500000.00	Computerisation	
		<b>TOTAL</b>	<b>2300000.00</b>		
	<b>2011-12</b>				
1	Dr.Lekhashree Samanta Singhar	29/20.5.11	300000.00	Net coaching	
2	Dr.Niranjan Barik,VF	32/29.6.11	200000.00	Net coaching	
3	Dr.Sanjay kumar Satpathy,HOD Com	33/29.6.11	100000.00	Net coaching	
4	Dr.Sanjay kumar Satpathy,HOD Com	34/29.6.11	700000.00	Net coaching	
5	Dr.D.Sahoo	255/24.11.11	80000.00	Net coaching	
6	Dr. L.K.Mishra,Hist.	283/6.1.12	20000.00	Net coaching	
		<b>TOTAL</b>	<b>1400000.00</b>		
	<b>2012-13</b>				
1	Dr.P.Padhi	190/30.11.12	25000.00	Net coaching	
2	Dr.Priyabrata Majhi	137/17.10.12	32000.00	Coaching Scheme	
3	Dr. D.N.Barik,Pol.Sc.	120/28.2.12	30000.00	Publication of Journal	
4	Dr.Priyabrata Majhi	197/30.11.12	150000.00	Net coaching	
5	Dr. R.C.Majhi,Phil	189/31.11.12	25000.00	Net Coaching	
		<b>TOTAL</b>	<b>262000.00</b>		
	<b>2013-14</b>		<b>0.00</b>		
	<b>2014-15</b>		<b>0.00</b>		
	<b>2015-16</b>				
1	Prof.N.N.Das,Chem	115/20.5.15	4200000.00	DST/1 <sup>st</sup> Exp	
2	Dr.U.R.MishraB. Bedamata,L/Eng	125/20.7.15	33000.00	Connection of Internet system in Hostel	
		<b>TOTAL</b>	<b>4233000.00</b>		
	<b>16-17</b>				



	Dr.Asima Sahu,L/oDIA	9/28.4.16	36000.00		
	<b>TOTAL</b>		<b>36000</b>		
	<b>17-18</b>		<b>0.00</b>		
	<b>18-19</b>				
	Dr.Dhananjay Soren,Asst. Prof,Zool	39/17.2.19	56707.00	Over Head	
	Dr.P.P.Das,HOD, pHIL	41/17.2.19	35000.00	31 <sup>ST</sup> Annual Conference	
	Prof.Asima Sahu,HOD,Pol.Sc	42/17.2.19	30000	Spl.Lect.Seminar	
	Dr.N.Abhinandan ,L/Pol.Sc	49A/15.3.19	100000.00	UG Spl.Lect.	
	Dr.N.Abhinandan ,L/Pol.Sc	53/31.3.19	30000.00	UG Spl.Lect.	
	<b>TOTAL</b>		<b>251707.00</b>		
	<b>19-20</b>				
	Dr.Netaji Abhinandan,OIC UGC	55/16.7.19	40000	Spl.Lect. Rav-150	
	<b>TOTAL</b>		<b>40000</b>		
	<b>GRAND TOTAL</b>		<b>8522707.00</b>		

**(D)NSS CASH BOOK (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	7
	<b>2010-11</b>		<b>0.00</b>			
	<b>2011-12</b>					
	Preetirekha Das Pattanaik, R/Geog	11-Dec	11065.00	Conduct of NSS camp.		<b>NSS Normal</b>
	<b>TOTAL</b>		<b>11065</b>			
	<b>2012-13</b>					
	Dr.Lipishree Das,Eco	25.3.13	11250	Conduct of Spl.Camp		
	Preetirekha Das Pattanaik, R/Geog	25.3.13	20000	Conduct of Spl.Camp		<b>NSS Spl.</b>

	Dr.Lipishree Das,Eco	13.10.12	5975	Conduct of Regular camp		
	Dr.K.S.K.Bharadwaj,Chem	13.10.12	7360.00	Conduct of regular camp.		
	Dr.PurnenduParhi	13.10.12	4500	Conduct of Regular camp		
	Dr.Khagendra Sethi	8.1.13	2000	Conduct of Regular camp		
	Dr.Dhananjay Soren	8.1.13	2000	Conduct of Regular camp		
	Dr.Dilip Rout	8.1.13	2000	Conduct of Regular camp		
	Dr.Sabita Nayak	8.1.13	2000	Conduct of Regular camp		
	Dr.Bikash Mishra	16.2.13	2500	Conduct of Regular camp		
	Dr.Preetirekha Das Pattanaik, R/Geog	16.2.13	65460	Conduct of Regular camp		<b>NSS Normal</b>
	<b>TOTAL</b>		<b>125045</b>			
	<b>2013-14</b>					
	Anusaya Martha	13.4.13	8000	Remuneration for 3/13		
	Anusaya Martha	24.7.13	16000	Remuneration for 5/13 & 6/13		
	<b>TOTAL</b>		<b>24000</b>			
	<b>2014-15</b>					
	Preetirekha Das Pattanaik, R/Geog	489204/18.8.14	10000.00	Conduct of Regular Camp.		NSS Normal
	Preetirekha Das Pattanaik	489205/13.2.15	1250.00	Conduct of Regular Camp.		NSS Normal
	Preetirekha Das Pattanaik	618700/13.3.15	18750.00	Conduct of Regular Camp.		NSS Normal
	Preetirekha Das Pattanaik	618699/11.11.14	11000.00	Conduct of Regular Camp.		NSS Normal
	<b>TOTAL</b>		<b>41000.00</b>			
	<b>2015-16</b>					
	Sudarsan Mishra,Prog.Co.Ordinator	5.5.15	10102.00	Conduct of Regular Camp.		
	<b>TOTAL</b>		<b>10102.00</b>			
	<b>2016-17</b>					
	Dr. Sanjib Ku.Dey,Comm	31.10.16	4425.00	Conduct camp.		NSS Normal

	Dr. Sanjib Ku.Dey,Comm	31.10.16	4425.00	Conduct camp.		NSS Normal
	Dr.Sibabrata Das	31.10.16	4425.00	Conduct camp.		NSS Normal
	Dr.Sibabrata Das	31.10.16	4425.00	Conduct camp.		NSS Normal
	Dr.Alekha ku.Sutar	31.10.16	4425.00	Conduct camp.		NSS Normal
	Dr.Santosh ku.Malua,Hist.	31.10.16	4425.00	Conduct camp.		NSS Normal
	Dr.Sudhansu Sekhar Biswal,Phy	31.10.16	4425.00	Conduct camp.		NSS Normal
	Dr.Srikanta Jena,Zool	31.10.16	4425.00	Conduct camp.		NSS Normal
	Dr.Lipishree Das,Eco	31.10.16	4425.00	Conduct camp.		NSS Normal
	Dr.Lipishree Das,Eco	31.10.16	4425.00	Conduct camp.		NSS Normal
	Dr.Ashok ku.Dansena	31.10.16	4425.00	Conduct camp.		NSS Normal
			<b>56950</b>			
	<b>2017-18</b>					
	Dr.Bhagabat Behera,Comm	489229/20.6.1 7	11250.00	Conduct camp.		NSS Special
	Dr.Lipishree Das,Eco	489230/22.6.1 7	11250.00	Conduct camp.		NSS Special
	Dr.Khirode kumar Sahoo,Bot	605328/18.12. 17	4425.00	Conduct camp.		NSS Special
	Dr.Sanjib Ku Dey,Comm	605326/30.1.1 8	4425.00	Conduct camp.		NSS Special
	Dr.Bhagabat Behera,Comm	605340/30.1.1 8	4425.00	Conduct camp.		NSS Special
	Dr.Gurudev Mehera,Eng	605331/30.1.1 8	4425.00	Conduct camp.		NSS Special
	Dr.Ashok Dansana,Edn	605330/30.1.1 8	4425.00	Conduct camp.		NSS Special
	Dr.Lipishree Das,Eco	605329/26.2.1 8	4425.00			
	<b>TOTAL</b>		<b>49050.00</b>			
	<b>2018-19</b>					
	Dr.Yayati Naya k,Commerce	605342/16.5.1 8	4425.00	Conduct camp		NSS Normal
	<b>TOTAL</b>		<b>4425.00</b>			
	<b>2019-20</b>					

	Dr. Binodini Majhi, Geog	489235/27.9.19	11250.00	Special camp		NSS Special
	Dr. Raja kumar Nayak, Odia	489238/30.9.19	11250.00	Special camp		NSS Special
	Dr. Jajneswar Sethy, Pol.Sc.	489239/1.10.19	11250.00	Special camp		NSS Special
	Dr. Bhagabat Behera, Comm	489231/14.10.19	11250.00	Special camp		NSS Special
	Dr. Nirupama Tete, Economics	489234/3.12.19	11250.00	Special camp		NSS Special
	Dr. Binodini Majhi, Geog	680313/27.9.19	4425.00	Regular camp		NSS Normal
	Dr. Raja kumar Nayak, Odia	680307/30.9.19	4425.00	Regular camp		NSS Normal
	Dr. Bikali Charana Das, Edn.	680311/1.10.19	4425.00	Regular camp		NSS Normal
	Dr. Jajneswar Sethy, Pol.Sc	680309/1.10.19	4425.00	Regular camp		NSS Normal
	Dr. Bhagabat Behera, Comm	680304/4.10.19	4425.00	Regular camp		NSS Normal
	Dr. James Kindo, Sociology	680302/5.10.19	4425.00	Regular camp		NSS Normal
	Dr. Santosh kumar Mallua, Hist	680301/5.10.19	4425.00	Regular camp		NSS Normal
	Dr. Ashok Dansana, Edn.	680310/9.10.19	4425.00	Regular camp		NSS Normal
	Dr. Yayati Nayak, Comm	680305/21.10.19	4425.00	Regular camp		NSS Normal
	Dr. Dhananjaya Soren, Zool	680316/20.11.19	4425.00	Regular camp		NSS Normal
	Dr. Nirupama Tete, Eco	680319/3.12.19	4425.00	Regular camp		NSS Normal
	<b>TOTAL</b>		<b>104925.00</b>			
	<b>GRAND TOTAL</b>		<b>426562</b>			

**(E) INVESTMENT CASH BOOK**

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
	<b>2010-11</b>		<b>0.00</b>		
	<b>2011-12</b>		<b>0.00</b>		

	2012-13		0.00		
	2013-14		0.00		
	2014-15		0.00		
	2015-16		0.00		
	2016-17		0.00		
	2017-18				
	Dr.Sudarsan Mishra,HOD,Edn.	1/6.4.17	125.00		
	<b>TOTAL</b>		<b>125.00</b>		
	2018-19		0.00		
	2019-20		0.00		
	<b>GRAND TOTAL</b>		<b>125.00</b>		

**(F)SELF FINANCE CASH BOOK**

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
	<b>MBA</b>				
	10-11				
	Manaswee Ku. Samal	149/28.7.10	3.00	Imprest	
	<b>TOTAL</b>		<b>3.00</b>		
	2011-12				
	Manaswee Ku. Samal	165/30.11.11	61.00	Students Activity	
	<b>TOTAL</b>		<b>61.00</b>		
	12-13		0.00		
	13-14		0.00		
	14-15		0.00		
	15-16		0.00		
	16-17		0.00		
	17-18		0.00		
	18-19		0.00		
	<b>GRAND TOTAL</b>		<b>64.00</b>		
	<b>BBA</b>				
	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		
	<b>GRAND TOTAL</b>		<b>64.00</b>		
	<b>M.SC Computer Sc.</b>				
	2010-11				
	2011-12				
	2012-13				
	Kesab Sarangi, Course Co.Ordinator	172/30.3.13	15000.00		
	<b>TOTAL</b>				
	2013-14				
	2014-15				
	2015-16				
	2016-17				
	2017-18				
	2018-19				
	<b>TOTAL</b>		<b>15000</b>		
	<b>GRAND TOTAL</b>		<b>15064</b>		

**(G)WORLD BANK CASH BOOK**

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
	-	-	0.00	-	-

**PARA 8.6**

**Non- adjustment of outstanding advances- (Memo no. Pg – to ---)**

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 this 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. It is also seen that advance has been made to Daily wages staffs of this University i.e. Sri Narayan Kathua. 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 Advance outstanding for more than one year (Memo no. )

The details of advances paid during 2019-20 but not adjusted till 31-03-2021 (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 31.03.21 . Hence, in total a sum of Rs.3440377.43 only University account of outstanding advances relating to the year 2019-20 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 31.03.20	Adjusted during the year 2020-21	Out standing advance for more
	GENERAL	6427905.00	3132452.57	3295452.43
	UGC	40000	0	40000
	NSS	119475	14550	104925
	World bank	120000	120000	0
	<b>TOTAL</b>	<b>6707380</b>	<b>3267002.57</b>	<b>3440377.43</b>

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

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Anjan kumar Khuntia	Sports Officer	C.O.Registrar Ravenshaw University CTC	505500
2	Bikali charan Das	Asst.Prof	C.O.Registrar Ravenshaw University CTC	2213
3	Dr. Shamita Mohapatra.	Reader	C.O.Registrar Ravenshaw University CTC	25000
4	Dr.Ashok Dansana	Asst.Prof	C.O.Registrar Ravenshaw University CTC	2213
5	Dr.Asima Sahu	Professor	C.O.Registrar Ravenshaw University CTC	5000
6	Dr.Bairagi caran Mallick	OIC Guest House	C.O.Registrar Ravenshaw University CTC	45000
7	Dr.Bhagabat Behera	Asst.Prof	C.O.Registrar	7838

			Ravenshaw University CTC	
8	Dr.Binodini Majhi	Asst.Prof	C.O.Registrar Ravenshaw University CTC	7838
9	Dr.Dhananjay Soren,Zool	Lecturer	C.O.Registrar Ravenshaw University CTC	23860
10	Dr.Dillip Senapati	Asst.Prof.Comp.Sc	Asst.Prof.Comp.Sc	60000
11	Dr.Jajneswar Sethy	Asst.Prof	C.O.Registrar Ravenshaw University CTC	7838
12	Dr.James Kindo	Asst.Prof	C.O.Registrar Ravenshaw University CTC	2213
13	Dr.Jaya Prakash Das,Chem	Reader	C.O.Registrar Ravenshaw University CTC	5000
14	Dr.Khirod kumar Sahoo	Asst.Prof,Bot	C.O.Registrar Ravenshaw University CTC	2500
15	Dr.Kishore kumar Das	HOD, Commerce	C.O.Registrar Ravenshaw University CTC	3028
16	Dr.Luna Samanta,Zool	Asst.Prof	C.O.Registrar Ravenshaw University CTC	25000
17	Dr.Netaji Abhinandan	Asst.Prof	C.O.Registrar Ravenshaw University CTC	40000
18	Dr.Priyadarshi Tripathy	Lecturer	C.O.Registrar Ravenshaw University CTC	190000
19	Dr.Priyanka Tripathy,IST	Lecturer	C.O.Registrar Ravenshaw University CTC	50000
20	Dr.Raja kumar Naik,Odia	Asst.Prof	C.O.Registrar Ravenshaw University CTC	17838
21	Dr.Santosh kumar Malua	Asst.Prof	C.O.Registrar Ravenshaw University CTC	2213
22	Dr.Smrutiprava Das	Professor	C.O.Registrar Ravenshaw University CTC	40000
23	Dr.Soumendra kumar NaikBot	Lecturer	C.O.Registrar Ravenshaw University CTC	223025
24	Dr.Sudarsan Mishra,Edn	Reader	C.O.Registrar Ravenshaw University CTC	339394
25	Dr.Umesh chandra Naik,Botany	Asst.Prof	C.O.Registrar Ravenshaw University CTC	52500
26	Dr.Yayati Nayak	Asst.Prof	C.O.Registrar	2213



			Ravenshaw University CTC	
27	K.S.K.Bharadwaj	Reader	C.O.Registrar Ravenshaw University CTC	15000
28	Narayan Kathua	JE	C.O.Registrar Ravenshaw University CTC	5000
29	Nirupama Tete	Asst.Prof	C.O.Registrar Ravenshaw University CTC	7838
30	Prof.Issan kumar Patro	VC	C.O.Registrar Ravenshaw University CTC	1720182
31	Raja Rao	OFFICE SUPERITENDENT	C.O.Registrar Ravenshaw University CTC	5133

**PARA: 9 GRANTS**

Ravenshaw University - 2020-2021

Sno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2020	270318927.00	575769300.00	846088227.00	530287837.00	31-03-2021	315800390.00	19-20 CB is Rs.278466927.00 and 20-21 OB is Rs.52920000. So difference in between 19-20 CB and 20-21 OB is Rs.52920000.D details are given below.
	<b>GRAND TOTAL</b>	<b>270318927.00</b>	<b>575769300.00</b>	<b>846088227.00</b>	<b>530287837.00</b>		<b>315800390.00</b>	

<b>Comments :</b>
<b>Details of Grant position:-</b>

Sl.no.	Head of account	OB as on 01.04.2020	Grant received during 2020-21	TOTAL	Grants Utilised during 2020-21	CB as on 31.03.2021	
1	2	3	4	5	6	7	
1	ID Grant	5438551	0	5438551	0	5438551	
2	ID Grant for Construction of Convection Centre	10200000	0	10200000	10200000	0	Grant of 2015-16
3	ID Grant for 2 <sup>nd</sup> academic building at CDA,CTC.	16971605	0	16971605	15000000	1971605	Grant of 2015-16
4	ID Grant for 2 <sup>nd</sup> academic Block Project	74030	0	74030	0	74030	
5	ID Grant for Renewal of Energy	0	0	0	0	0	
		<b>32684186</b>	<b>0</b>	<b>32684186</b>	<b>25200000</b>	<b>7484186</b>	
6	<b>BLOCK GRANT SALARY</b>			0		0	
	i)Salary Grant	21567665	34000000	361567665	260483081	101084584	
	ii)Non Salary Grant	2351413	25000000	27351413	25000000	2351413	
	<b>TOTAL</b>	<b>23919078</b>	<b>365000000</b>	<b>388919078</b>	<b>285483081</b>	<b>103435997</b>	
7	Motor Vehicle	1000000	0	1000000	0	1000000	
8	12thFCA	21635435	0	21635435	0	21635435	
9	Infrastructure Improvement	20160215	0	20160215	0	20160215	
10	Repair and Renovation of Building	653173	0	653173	0	653173	
11	Repair and Renovation of Heritage Building	3225000	0	3225000	0	3225000	
12	Renovation of Building work	334138	0	334138	0	334138	

13	Power and Supply	10000000	0	10000000	0	10000000	
14	Transfer to PL account	1575948	0	1575948	0	1575948	
15	Other Grant	794587	0	794587	0	794587	
16	Maintenance of Social Justice Empowerment(ID Grant)	23084500	0	23084500	0	23084500	
17	Maintenance of tours and bachelor of degree colleges	1000000	0	1000000	0	1000000	
18	UGC merged scheme	8278613	0	8278613	0	8278613	
19	RTGS	2530000	0	2530000	0	2530000	
20	General Development assistant scheme Grants	48759805	0	48759805	0	48759805	
21	OCA	722000	170000	892000	0	892000	
22	Grant from DWO towards SC/ST Girls hostel	-5973700	0	-5973700	0	-5973700	
23	Rastrya Uchhatara Sikhya Abhiyan	<b>45742903</b>	0	45742903	16541622	29201281	Grant of 15-16
24	Sports Infrastructure	16830000	0	16830000	0	16830000	
25	GC Research Grant	6141100	0	6141100	0	6141100	
26	NACTI	229200	0	229200	0	229200	
27	ID Grant for Drainage system	0	0	0	0	0	
28	Civil Service Coaching Centre	2600000	0	2600000	1670412	929588	17-18=70155, 18-19=256768, 19-20=459845, 20-21=42820,

							Refund=167 0412, Total= 2600000
29	Mahila Vikash Samabaya Nigam	245500	0	245500	0	245500	
30	AYUSH	400000	0	400000	0	400000	
31	Project	3547946	0	3547946	0	3547946	
32	NALCO	34300	0	34300	0	34300	
33	Bikash Ravenshaw	75000	0	75000	0	75000	
34	Other Grant(Global IT Mumbai IMFS)	40000	0	40000	0	40000	
35	ID Grant for construction of Research Scholar Hostel	0	50000000	50000000	40000000	10000000	Grants of 20-21
36	Inter National Conference	0	0	0	0	0	
37	Odisha Mineral	50000	0	50000	0	50000	
38	SSB Exam	0	67500	67500	0	67500	
39	Treasury	0	100000	100000	0	100000	
40	Holding Tax	0	60000000	60000000	60000000	0	20-21
41	Director of Geology for for testing fees	0	431800	431800	0	431800	
42	ID Grant for Construction of Academic Complex in 2 <sup>nd</sup> campus	0	100000000	100000000	100000000	0	Grant received HE -FEIB-Policy -0018-2016/ 8303/HE/19. 02.2021
43	ID Grant for Drainage system in the University		0	0	1306216	-1306216	Sanctioned vide letter no .30378/31.1 2.2014.Not taken to Grant position for the year 2014-15.
44	Career		0	0	86506	-86506	Grant

	Counselling						received vide letter no .2419/HE/dtd .24.01.2018. But not taken to Grant till now.Amount spent for 18 -19=23721.0 0, 19-20=94 968.00, 20-2 1=86506.00, Total spent Rs.205195.0 0
-	Total	<b>213715663</b>	<b>210769300</b>	<b>424484963</b>	<b>219604756</b>	<b>204880207</b>	
	G. TOTAL	<b>270318927</b>	<b>575769300</b>	<b>846088227</b>	<b>530287837</b>	<b>315800390</b>	

Reasons for less OB taken during this year:

During the course of audit it is observe that Rs. 8148000.00 was not taken as expenditure for the year 2019-20 which was spent vide Vr. No. 1328/(A) Dt. 13.03.2020, General Cash Book page No. 259.

**COMMENTS ON GRANTS:-**

During the course of audit it is observed that the following grants were not taken into account as receipt/ expenditure as grants by the previous year audit. Hence there is an huge difference between the closing balance of cash book and grant position. The details are furnished below.

i)Add ID Grant for Construction of 12 nos of F Type staff Quarter Grant received vide letter

no.HE-FE1B-Policy-0028-2016 no.27116/HE/dtd.17.10.2017 but not taken to report till now .sl.6  
=(+)Rs.13818000

ii)Add ID Grant for Drainage system in the University amount sanctioned vide letter

no.30378/31.12.2014 but not taken to Grant position for the year 2014-15 and onwards sl.8  
=(+)Rs.10000000

iii)Ministry of Youth affairs and sports(Khelo India) CB is not Rs.8148000 but 0.00 as Rs.8148000

spent during 2019-20 vide vr. No.1328A dtd.13.03.2020.Which was not shown in the 19-20 audit

report.So 19-20CB is zero instead of Rs.8148000.00 sl.41  
=(-)Rs.8148000.00

iv)Career Counselling Grant Rs.1250000.00 received vide letter no.2419/HE/dtd.24.01.2018.  
=(+)Rs.1250000.00

But not taken to Grant position till now.sl.42

v)OHEPEE Grant Rs.36000000 received vide letter no.26913/HED/HE-PTC-WD-02-17/

DTD.25.09.2018.But not taken to Grant till now. sl.47

=(+)Rs.36000000

**Details of Grant received during the year 2020-21**

Sl.no.	Grants Received during 20-21	Amount	Letter no./dt.	
1	Salary Grant	85000000	15043/dtd.29.04.2020	
		85000000	30579/dtd.28.09.2020	
		85000000	1217/dtd.08.01.2021	
		85000000	4297/dtd.28.01.2021	
	<b>TOTAL</b>	<b>Rs.340000000</b>		
2	Non salary Grant	6250000	15049/29.04.2020	
		6250000	30573/28.09.2020	
		6250000	1223/08.01.2021	
		6250000	4291/28.01.2021	
	<b>TOTAL</b>	<b>Rs.25000000</b>		
3	Construction of Research Scholar Hostel	50000000	HE-FE1B-POLICY-0018-2016/8303/HE/19.02.2021	
4	University Holding Tax	60000000	13068/16.03.2021	
5	Construction of Academic Complex	100000000	8303/19.02.2021	
6	OCA	170000	07.04.2020	
7	SSB Exam	67500	07.05.2020	
8	Treasury	100000	21.08.2020	
9	Treasury	70800	17.03.2021	
10	Treasury	82600	17.03.2021	
11	Treasury	278400	17.03.2021	
	<b>TOTAL</b>	<b>575769300</b>		

**YEAR WISE BREAK UP OF GRANTS**

YEAR	OPENING BALANCE + CURRENTYEAR GRANT	GRANT UTILISED DURING THIS YEAR	YEAR WISE UNSPENT GRANT
Upto 2016-17	173931888.00	44718250.00	129213638.00
2017-18	22187961.00	86506.00	22101455.00
2018-19	30050000.00		30050000.00

2019-20	44149078.00	21567665.00	22581413.00
2020-21	575769300.00	463915416.00	111853884.00
<b>TOTAL</b>	<b>846088227.00</b>	<b>530287837.00</b>	<b>315800390.00</b>

**PARA 9.1- Irregular parking of Infrastructure Grant of Rs.86.94 lakh outside public account without any purposeful use for almost seven years. OSP-224(Pg.397 to 398)**

Govt. in the Department of Higher Education, sanctioned Rs. 2.00 crores towards infrastructure grants for execution of drainage system of the University and released Rs.1.00 crore during December 2014 with stipulation that, the grants in aid shall be released in favour of the grantee as usual after assessing the actual requirement. The grantee institution shall utilize the grant by dated 31.03.15 and furnish UC to Govt. by 30.04.2015.

On further scrutiny it was seen that, the fund still remained unutilized and kept with the University. The University did not have any information with regard to the circumstances necessitated for submission of proposal for execution of drainage system, the reasons and constraints for non commencement of the project in its entirety. The University utilized Rs.1306216.00 vide voucher no.393 dtd.9.10.20 towards PH work i.e drainage work (given to Ex.Engineer P.H.Division-I-CTC) at Jagannath Chatrabas as keeping the rest fund of Rs.86.94 lakh without any use for almost seven years of release.

As per Finance Department letter no. 15343 dtd.16.5.20 unauthorised parking of govt. money outside the Public Account in contravention of financial rules and instructions issued by Finance Department has been discouraged by the State Govt. vide FD Letter no.23583/F dtd.10.07.10.07.2019 read with FD Letter no. 32215/F DTD.21.11.2014. Further as a measure to improve the cash balance of the state instructed the Administrative Departments for mopping up of the Govt. Money parked in bank accounts of DDOs and Implementing Agencies under State Sector Scheme for more than two years in the Treasury immediately and the Interest accrued on account of such parking of Govt. money in bank accounts by DDOs and Implementing Agencies unless specifically mentioned for utilization for the scheme.

So release of fund by the Drawing & Disbursing officer without ensuring actual requirement & utilization by the implementing agencies and keeping of fund without immediate requirement instead of their refund to the Govt., led to idling and parking of fund outside public accounts without any purposeful use.

Objection statement issued in this regard was not returned back with reply. So the same needs to be produced to next audit for verification.

**PARA 9.2 Non-commencement of Infrastructure Project & resultant blockage of fund Rs.9 crore s besides cost over-run of Rs.7.54 crore. OSP-227(Pg.401 to 402)**

During audit it is seen that, the Administrative Department sanctioned Rs. 43.30 crore for construction of Administrative Block, 300 seated Boys Hostel and 300 seated Girls Hostel in the 2<sup>nd</sup> campus of the University and released during December 2017 Grants-in-aid of Rs.9 crore. As per the condition stipulated in the sanction order, the grants in aid sanctioned was to be released in favour of the grantee as usual after assessing the actual requirement. The grantee institution had to utilize the grants by 31<sup>st</sup> December 2018 and furnish UC by 31<sup>st</sup> January 2019.

Further scrutiny disclosed that, on request of the University November 2017, the CPWD submitted November 2017 preliminary estimate of Rs.43.30 crore (Administrative block:Rs.14.47 crore, 300 seated Girls hostel(G+3)Rs.14.42 crore and 300 seated Boy's hostel(G+3):Rs.14.42 crore) for construction of the aforesaid buildings. Accordingly, the Govt. in the Dept. released Rs.9 crore to the University. The Executive Council of the University accorded approval for awarding the projects to CPWD and upon willingness dtd.4.3.2019 of CPWD the University released June 2019 Rs.9 crores to CPWD.

In the mean time, the University executed (February 2020) MOU with CPWD. As per the Memorandum of understanding (MOU) with the CPWD the work is to be completed within the period mentioned in the approved estimate. The completion time was to be reckoned from the stipulated date of commencement of work or handing over of site whichever was later except in cases beyond the control of CPWD and the University had to hand over possession of land free from encumbrance to CPWD. But site clearance had not been given to CPWD as of 15th November 2019 and there was no recorded communication regarding handing over of site to the executive agency along with stipulation period for completion of the project. Due to non-commencement of work by the CPWD, University requested June 2020 CPWD for submission of present status of work and requested October 2020 for refund of the amount with Interest. CPWD refunded August 2021 Rs. 5 crore with a request to release the balance amount on receipt of LOC by CPWD.

As per the decision of Syndicate of the University December 2020, the work was assigned to the Odisha State Police Housing Corporation. Accordingly, the Registrar requested February 2021 the Police Housing Corporation for submission of plan and estimate. The Police Housing Corporation, submitted July 2021 rough cost estimate of Rs. 18.19 crore each for construction of 300 seated boys and girls hostel (G+3). Accordingly University released Rs. 5 crore towards the construction to the Police Housing Corporation. No further fact available with the University regarding commencement of the building till December 2021.

It was also observed that, there was delayed action on the part of the University i.e for almost one & half year in finalization of executive agency & transfer of fund. Secondly, failure both by the University as well as the CPWD to ensure their obligation under the MOU i.e the University had not handed over and recorded the details of handing of site while CPWD had not submitted statement of expenditure. Further, CPWD submitted modified drawing after receipt of fund for almost one year. All this led to non-commencement of the project as of December 2021. Comparing the preliminary estimate of CPWD and the rough cost estimate submitted of Police Housing, it appeared that there was a cost over-run of Rs. 7.54 crore in two projects.

As such, the project remained a non-starter resulting blocking of fund without any productive use for almost four years as of December 2021 and led to time over run and cost over-run of Rs. 7.54 crore in future (CPWD estimated =  $14.42 \times 2 = 28.84$  crores for both 300 seated boy's and Girl's Hostel and Police Housing Corporation estimated Rs. 18.19 crore each i.e. 36.38 crore. So difference is Rs. 7.54). Land may be identified & handed over to Police Housing Corporation at the earliest stipulating the period of completion of the project. Besides, in future, proposal for infrastructure project may be submitted only after conducting proper feasibility studies/site requirement so as to enable commencement and completion of project at the earliest for its fruitful use and to avoid idle of fund.

Clarification is wanting regarding the drawn of money from the Treasury unless it is required for immediate disbursement by violating SR-242 of OTC, Vol-1. In case, funds transferred only for actual expenditure and not for parking in bank account.

Clarification is also wanting at an early date regarding the non return of Rs. 4.00 crores from the CPWD to University account. Whether the amount has been returned to the University fund or not till now. If non returned he may be pursued to refund the balance amount.

Audit objection statement issued in this regard was not returned back with reply. So the same may be produced before next audit for verification.

### **PARA 9.3 Non commencement of 12 F type staff quarters for four years OSP-229(Pg-404 to 405)**

During audit it is seen that, based upon the estimate for construction of 12 staff quarters submitted by the Executive Engineer, CTC (R & B) Division on 13.02.2017 with an estimate cost of Rs. 13818000/- lakh, the Registrar, Ravenshaw University submitted proposal on August 2017 to the Department of Higher Education, Government



of Odisha for placement of funds. Department of Higher Education sanctioned vide Ir. no. HE-FE1B-Policy-0028-2016 no.27116-HE-DTD.17.10.17 and released the amount on 16.01.18 for the aforesaid work with instruction for utilization of the grants by 30<sup>th</sup> September 2018. The matter was not followed up to November 2020. In November 2020 the University decided to allot the work to the Odisha Police Housing & Welfare Corporation Ltd. And request March 2021 the Corporation for submission of the plan & estimate for issue of work order. Accordingly, the corporation submitted the detailed plan & estimate amounting to Rs.253.96lakh including 12% GST on August 2021. But the University had not transferred the fund to the Police Housing Corporation and the work was yet to be commenced till the closer of audit.

As per Finance Department Letter no.15343/dtd.16.05.2020 unauthorised parking of Govt. money outside the Public Account in contravention of financial rules and instructions issued by Finance Department has been discouraged by the State Govt. vide FD Letter no.23583/F dtd.10.07.2019 read with FD Letter no.32215/F dtd.21.11.2014. Further as a measure to improve the cash balance of the state the Administrative Departments were instructed for mopping up of the government money parked in bank accounts of DDO's and Implementing Agencies under State Sector Scheme for more than two years in the Treasury immediately and the interest accrued on account of such parking of Govt. money in bank accounts by DDO's and Implementing Agencies unless specifically mentioned for utilization for the scheme.

Without concrete proposal, administrative department sanctioned and released fund to the University. And the delayed action on the part of the University in finalization of site as well as executive agency lead to blockage of fund for more than almost four years. As a result of which cost over-run of Rs.89.01 lakh excluding GST comprising the estimate of R&B and Police Housing Corporation.

Audit objection statement issued in this regard was not returned back with reply. So the same may be produced before next audit for verification.

**PARA 9.4 Negative balance of grants as on 31-03-21 (Memo no.203 /Pg.357) :-**

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 next audit .

**PARA 9.5 Poor utilization of grants/Low spending of Grants (Memo no.204/ Pg-358) :-**

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 2020-21 the year wise break up unspent grant 2019-20 and 2020-21 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 - 2020-2021

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	01-04-2020	633679726.67	530287837.00	1163967563.67	282072598.00	31-03-2021	881894965.67	UC due wrongly taken as Rs .226659679 instead of Rs.633679726.67(8148000 spent during 19-20 vide vr. No.1328 A/dtd.13.3.20. But not shown during 2019-20.)
	<b>GRAND TOTAL</b>	<b>633679726.67</b>	<b>530287837.00</b>	<b>1163967563.67</b>	<b>282072598.00</b>		<b>881894965.67</b>	

<b>Comments :</b>					
PARA-10 UTILISATION CERTIFICATE					
<b>DETAILS OF UC OF RAVENSHAW UNIVERSITY SUBMITTED DURING THE YEAR 2020-21.</b>					
Sl.no.	Grant	Amount	UC sent vide Lr. No./dt.	Year of Grant	Authority to whom sent.

<b>A</b>	<b>BLOCK GRANT</b>				
1	Salary Grant	114906915	1850/17.7.20	20-21	Addl.Secretary,D HE
	Salary Grant	63633447	3149/22.12.20	20-21	Addl.Secretary
	Salary Grant	49334398	935/1.3.21	20-21	Addl.Secretary
2	Non Salary Grant	6250000	1850/17.7.20	20-21	Addl.Secretary
	Non Salary Grant	6250000	3149/22.12.20	20-21	Addl.Secretary
	Non Salary Grant	6250000	935/1.3.21	20-21	Addl.Secretary
	<b>TOTAL</b>	<b>246624760</b>			
<b>B</b>	<b>RUSA GRANT</b>				
		4260782	430/18.1.21	15-16	Addl.Secretary
		12280840	430/18.1.21	15-16	Addl.Secretary
	<b>TOTAL</b>	<b>16541622</b>			
<b>C</b>	<b>ID GRANT</b>				
		1306216	313/7.1.21	14-15	Addl.Secretary
		15000000	2970/4.12.20	15-16	Addl.Secretary
	<b>TOTAL</b>	<b>16306216</b>			
<b>D</b>	<b>CIVIL SERVICE</b>				
		1600000	1.10.20	16-17	Addl.Secretary
		1000000	1.10.20	17-18	Addl.Secretary
	<b>TOTAL</b>	<b>2600000</b>			
	<b>GRAND TOTAL</b>	<b>282072598</b>			

**YEAR WISE BREAK UP OF OUTSTANDING(PENDING ) UC AS ON 31.03.2021.**

SL.NO.	YEAR	U.C. DUE FOR SUBMISSION AS ON 1.4.2021	UC SUBMITTED	U.C. PENDING FOR SUBMISSION AS ON 31.3.2021
1	Prior to 16-17	311435124.00	32847838.00	278587286.00
2	16-17	78002281.67	1600000.00	76402281.67
3	17-18	7191462.00	1000000.00	6191462.00
4	18-19	2243180.00		2243180.00
5	19-20	234807679.00		234807679.00
6	20-21	530287837.00	246624760.00	283663077.00
	<b>TOTAL</b>	<b>1163967563.67</b>	<b>282072598.00</b>	<b>881894965.67</b>

**PARA 10-1:-Non submission of UC OSP-205(Pg-359)**

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. 881894965.67 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 next audit for verification.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Excess expenditure booked than the actual due in the NEW HOSTEL cash book.(osp-41) :-**

During checking of cash book wrt acquittance of **New hostel staff** it is seen that a sum of Rs.54610.00 was booked as expenditure vide voucher no.1985 dtd.23.02.21, page no.81 and the same amount also debited from the Axis bank account no.913010001977862 on 23.02.21 instead of Rs.49610.00 towards salary for the month of January 2021.As a result of which Rs.5000.00 excess debited from the bank than the actual.

So through objection statement audit needs clarification regarding the amount debited from bank & non entry in cash book and why such amount will not be recovered from the person responsible.

Objection statement was not returned back till closer of audit. For this Dr.Debadhyana Behera,Warden is responsible and same needs recovery from him.

However, as per records produced on the day of spot verification, it was found that the total amount of Rs. 5,000.00 has been deposited in AXIS Bank a/c no. 913010001977862 on 24.06.2022. Thus the total amount of Rs. 5,000.00 under objection has been recovered and duly accounted for in the University Fund. Hence the para is dropped.

**11.2 - Less amount taken to DCR from the Money Receipt book (osp-210)**

During checking of DCR with reference to Money Receipt books it is seen that as against collection of Rs. 300.00 vide MR No. 102666 / 07.12.2020, an amount of Rs. 100.00 has been taken to cash book through DCR, resulting less credit of Rs. 200.00 into University fund.

So through objection statement audit needs clarification regarding the amount deposited in the bank at any date produced to audit for verification.

Objection statement was not returned back till closer of audit. For this Sri Tapas Ranjan Swain, Lib. Asst. is responsible and the amount need be recovered from him.

However, as per records produced on the day of spot verification, it was found that the total amount of Rs. 200.00 has been recovered from Sri Tapas Ranjan Swain, Lib. Asst. vide MR No. 129464 dt. 24.06.2022 and deposited along with Rs. in AXIS Bank a/c no. 913010001977862 on 24.06.2022. Thus the total amount of Rs. 200.00 under objection has been recovered and duly accounted for in the University Fund. Hence the para is dropped.

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

12.1 -

Shifted to para no.13.44

PARA: 13 AUDIT OF RECEIPTS

**13.1 - Clarification wanting regarding the non utilization of endowment funds for the purpose for which it was created. Memo No. 22**

The University maintains "Endowment Funds" out of donations received from different quarters in the name of eminent Personalities. There are 12 number of funds being maintained by the University as on 31.03.2021. The objective of the fund is to utilise the same for awarding financial assistance to the needy students including scholarship to meritorious students and medals for rank holders.

Verification of cash book revealed that Endowment cash book was closed with balance of Rs.104865226.54 as on 31.03.2021 including donations of Rs.28.80,000.00 from eminent personalities. Checking of the funds from April-2020 to March -2021 revealed that no financial assistance from this fund was awarded to any deserving students. As the University Authorities failed to utilize the fund, the very purpose of the "Endowment Funds" maintained out of the donations received from the eminent personalities was defeated and the deserving students were deprived of the benefit.

On further scrutiny it is seen that there were 15 numbers of Endowments as on 31.03.19 amounting to Rs.3180000.00. Due to lack of interest of the University Authorities in this regard premature FD amounting to Rs.165869.00 was refunded to Dr. Hadibandhu Pattanayak, S/O Late Kamapal Pattnaik on 7.8.19, & Rs.332834.00 refunded to P.K.Hota through RTGS and Ramarani & P.Hota on 27.01.20 which includes Endowment amount Rs. 100000.00 and Interest accrued in both the cases.

Objection statement issued in this context did not return back with reply. So the same needs to be produced to next audit for verification.

It is suggested that the University Authorities should utilise the "Endowment Funds" in awarding financial assistance to the needy students including scholarship to meritorious students and medals for rank holders to achieve the derived goal.

**13.2 - Loss due to non-Investment of Endowment funds :- Memo No. 26**

During checking of Investment cash book with reference to bank pass book a/c no.00000010508850979 of SBI, it is seen that a sum of Rs.1000000.00 has been received towards Endowment fund, as detailed below. But the said amounts did not invested rather has been kept in savings account till date. As a result of which, the sole purpose of Endowment fund is not fulfilled and the local body is incurring financial loss i.e less interest amounting to Rs.48114.00 received, as per the calculation given below, as the said amount not being invested/fixed. The reason of non investment of the said amounts for more than one year by incurring financial loss may be clarified to audit. Due to such non-investment, number of Endowments shown as 12 instead of 14. Details are given below.

Sl.no.	Endowment in the name of.	Amount	BD no./Cheque no.MR no.	TDR Interest (6%)	Savings account Interest(2.7%)	Less Interest received.	Remarks
1	Priyatama D	500000.00	Chq. no.902	60000.00	27000.00	33000.00	Cheque

	eo(Received from Dr. Bharati Behera)		342/7.11.19				no.902342 deposited in SBI a/c no.0 0000010508 850979 on 8.11.19
2	Dr.Basudev Kar(Received from Dr.Mrs.Hemalata Swain)	500000.00	BD-086726/23.12.20	27480.00	12366.00	15114.00	BD deposited in SBI a/c no.0 0000010508 850979 on 14.01.21
	<b>TOTAL</b>	<b>10,00,000.00</b>		<b>87480.00</b>	<b>39366.00</b>	<b>48114.00</b>	

Objection statement issued in this regard did not returned back with reply. For this loss the following officials are equally responsible and need be recovered from them.

- i) Sri Raja Rao ,Ex-OS=Rs.16500
- ii) Sri Subhendu Subarneswar Roy, COF=Rs.16500
- iii) Sri Jahangir Khan, COF=Rs.7557
- iv) Ugrasen Barik, OS=Rs.7557

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Mr.Jahangir Khan	COF	Registrar Ravenshaw University CTC	7557
2	Raja Rao	OS	Registrar Ravenshaw University CTC	16500
3	Sri Subhendu Subarneswar Rao	COF	Registrar Ravenshaw University CTC	16500
4	Sri Ugrasen Barik	OS	Registrar Ravenshaw University CTC	7557

**13.3 - Pre-matured withdrawal of FD due to Governor's order but not invested till now in a near by Nationalised bank:- Memo No. 27**

On checking of Investment cash book it is seen that a sum of Rs.7,79,77,844.00 was invested in HDFC & PNB Banks as detailed below. The amounts have been withdrawn from the Bank before the date of maturity as per the order of Chancellor received from the O.O. Governor's Secretariat, Odisha, Rajbhavan, BBSR,751008,No.Gov-HE-V-0005/2020/6110/SG(HE) Dt.24.07.2020, in order to ensure safety and transparency in management of University Funds. The Chancellor order all VC's of State Universities to deposit the funds of respective University in a near by Nationalised Bank.

In obedience to his order the amounts were withdrawn from the bank on 02.9.2020 and kept in savings account,

SBI Account no.00000010508850979. Till now the amount has not been Invested/Fixed. As a result of which the Local Authority is incurring financial loss, and as on 31.03. has already sustained loss to the tune of Rs. 18,19,445.00, as per the calculation given below. Reason of non investment of amount till now i.e more than a year may be clarified to audit. It was asked through POM, if the amount has been Invested at any date during the period under audit in nearest Nationalised bank, then the same may be produced to audit for verification, but to no effect.

Details are given below.

Sl.no	Name of the bank	Account number	Amount of FD	Date of Investment	Period of Investment	Date of Maturity	Maturity value(In Rs.)	Rate of Interest	Prematured amount received by the SBI bank a/c no.50979 on 2.9.20
1	HDFC	1289491	12333704	02.03.19	60 months	02.03.24	18189477.00	8.08%	13562202.00
2	HDFC	1013108	14329420	13.11.19	60 months	13.11.24	20405766.00	7.41%	14374512.00
3	HDFC	1019647	10635188	07.04.16	48 months	07.04.20	14603495.00	8.25%.8.25%	14790112.00
4	HDFC	1039067	10635188	11.06.16	60 months	11.06.21	15808283.00	8.25%	14287106.00
5	HDFC	1044368	10044344	01.07.16	60 months	01.07.21	14930045.00	8.25%	13442637.00
6	PNB	115-6990	10000000	19.04.17	60 months	19.04.22	14196024.00	7.25%	12015624.00
7	PNB	308-0001	10000000	29.05.17	60 months	29.05.22	14302081.00	7.40%	12044370.00
	TOTAL		Rs.77977844.00						Rs.94516563.00

**Calculation for 7 months (09 / 2020 to 03 / 2021) basing on the Prematured Amount received from Bank as Principal - Rs. 9,45,16,563.00 :**

i) Savings account Interest @ 2.7% per annum = Rs. 14,88,635.00

ii) Fixed deposit account Interest @ 6% per annum = Rs. 33,08,080.00

**iii) Loss of University Fund = Rs. 18,19,445.00**

Audit objection statement issued in this regard did not returned back with reply. The above calculation tells upon the very prudence of the Authorities at the helm of affairs regarding fund management. Keeping the calculated amount of Rs. 18,19,445.00 under objection, attention of the higher authorities is hereby drawn on the matter as the fund has not been managed / invested to achieve high returns with higher rate of interest for betterment of the University.



**13.4 - Nominal Electricity dues deducted from the Salary of PARIJA Hostel staffs but not deposited in the University account:- Memo No.28**

During audit it is seen that nominal electricity charge has been deducted from the salary of **PARIJA** hostel employees amounting to **Rs.4680.00** from February2020 to February 2021. But the same amount has not been deposited in the University account. It was asked through POM to clarify the reason of non depositing the amount in the University account.

Details are given below.

Febru ary202 0@12 0	March 2020 @120	April20 20@1 20	May20 20@1 20	June2 020@ 120	July20 20@1 20	August 2020 @120	Septe mber2 020@ 120	Octob er2020 @120	Nove mber2 020@ 120	Dece mber2 020@ 120	Januar y2021 @120	Febru ary202 1@12 0	<b>TOTA L</b>
360	360	360	360	360	360	360	360	360	360	360	360	360	<b>4680</b>

In response to audit objection statement, the local authority deposited Rs.4680.00 in counter no.5 of Ravenshaw University vide Cash receipt no.122110 on 8.12.21, which was verified and found correct. So the objection dropped.

**13.5 - Nominal Electricity dues deducted from the Salary of LALITGIRI Hostel staffs but not deposited in the University account:-MEMO-29**

During audit, it is seen that nominal electricity charge has been deducted from the salary of **Lalitgiri hostel** employees amounting to **Rs.11860.00** from November 2019 to March 2021. But the same amount has not been deposited in the University account.

Details are given below.

Nov emb er20 19@ 120	Dec emb er20 19@ 120	Janu ary2 020 @12 0	Febr uary 2020 @12 0	Marc h202 0@1 000	April 2020 @12 000	May 2020 @12 000	June 2020 @12 000	July 2020 @12 000	Aug ust2 020 @12 000	Sept emb er20 20@ 120	Octo ber2 020 @12 000	Nov emb er20 20@ 120	Dec emb er20 20@ 120	Janu ary2 021 @12 000	Febr uary 2021 @12 000	Marc h202 1 000	<b>TOT AL</b>
120	120	120	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	500	500	500	0	<b>11860</b>

In response to audit objection statement, the local authority deposited Rs.11860.00 in counter no.5 of Ravenshaw University vide Cash receipt no.121954 on 7.12.21, which was verified and found correct. So the objection dropped.

**13.6 - Nominal Electricity dues deducted from the Salary of NEW Hostel staffs but not deposited in the University account:- Memo No. 30**

During audit, it is seen that nominal electricity charge has been deducted from the salary of **New hostel** employees amounting to **Rs.6660.00** from November 2018 to February 2021. But the same amount has not been deposited in the University account.



Details are given below.

N	D	Ja	Fe	M	Ap	M	Ju	Ju	Au	Se	O	N	D	Ja	Fe	M	Ap	M	Ju	Ju	Au	Se	O	N	D	Ja	Fe	T
ov	ec	nu	br	ar	ril	ay	ne	ly	gu	p2	ct	ov	ec	nu	br	ar	ril	ay	ne	ly	gu	pt	ct	ov	ec	nu	br	O
e	e	ar	ua	ch	20	20	20	20	st	01	ob	e	e	ar	ua	ch	20	20	20	20	st	e	ob	e	e	ar	ua	T
m	m	y	ry	20	19	19	19	19	20	9	r	m	m	y	20	20	20	20	20	20	m	er	m	m	y	20	20	A
be	be	20	20	19	@	@	@	@	19	@	20	be	be	02	20	20	@	@	@	@	20	be	20	be	be	02	20	L
r	r	19	19	@	30	30	30	30	@	30	19	r	r	0	20	@	30	30	30	@	30	02	20	be	be	02	20	
01	01	@	@	30					30		@	01	01	@	@	30				30	02	0	02	02	@	@		
8	8	30	30								30	9	9	30	30								0	0	12	12		
@	@										@	@	@	@	@										0	0		
30	30										30	30	30	30	30										0	0		
27	27	27	27	24	24	24	27	27	27	27	27	21	21	21	21	18	18	18	15	15	15	0	0	0	0	84	84	66
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60

Audit objection statement issued in this regard did not returned back with reply. So it is suggested that the amounts so deducted be duly deposited and the same produced to audit for verification. For this Warden is responsible.

Till then Rs.6660.00 is held under objection.

**13.7 - 7 Nominal Electricity dues deducted from the Salary of East Hostel staffs but not deposited in the University account:- Memo No. 31**

During audit, it is seen that nominal electricity charge has been deducted from the salary of **East hostel** employees amounting to **Rs.68470.00** from January 2020 to February 2021. But the same amount has not been deposited in the University account.

Details are given below.

Ja	Arr	Fe	Arr	Ma	Ap	Ma	Arr	Ju	Arr	Jul	Arr	Au	Arr	Se	Oc	Arr	No	Arr	De	Arr	Ja	Arr	Fe	Arr	T	
nu	ear	bru	ear	rch	ril	y 2	ear	ne	ear	y 2	ear	gu	ear	pte	tob	ear	ve	ear	ce	ear	nu	ear	bru	ear	O	
ary	rec	ary	rec	20	02	02	rec	20	rec	02	rec	st	rec	er	er	er	er	er	er	er	ary	rec	ary	rec	A	
20	ov	20	ov	20	0	0	ov	20	ov	0	ov	20	ov	20	20	ov	20	ov	20	ov	21	ov	20	ov	L	
20	ery	20	ery				ery		ery		ery	ery	ery	20	20	ery	20	ery	20	ery	21	ery	21	ery		
13	90	13	92	13	13	13	84	12	40	10	35	12	40	10	10	35	10	30	96	34	96	22	96	20	68	
20	00	20	00	20	20	20	70	00	00	80	00	00	00	80	80	00	80	00	0	00	0	00	0	00	0	47
																										0

In response to audit objection statement, the local authority deposited Rs.68470.00 in counter no.5 of Ravenshaw University vide Cash receipt no.122409 on 14.12.21, which was verified and found correct. So the objection dropped.

**13.8 - 8 Nominal Electricity dues deducted from the Salary of Mahanadi Hostel staffs but not deposited in the University account:- Memo No. 73**

During audit it is seen that nominal electricity charge has been deducted from the salary of **Mahanadi** Hostel employees amounting to **Rs.72960.00** from January 2016 to March 2021. But the same amount has not been

deposited in the University account.

Details are given below.

Jan uary 201 6@ 120	Feb ruar y 20 16 @1 20	Mar ch2 016 @1 20	April 201 6@ 120	May 201 6@ 120	Jun e20 16 @1 20	July 201 6@ 120	Aug ust2 016 @1 20	Sep tem ber2 016 @1 20	Oct ober 201 6@ 120	Nov emb er20 16 @1 20	Dec emb er20 16 @1 20	Jan uary 201 7@ 120	Feb ruar y20 17 @1 20	Mar ch2 017 @1 20	April 201 7@ 120	May 201 7@ 120	Jun e20 17 @1 20	July 201 7@ 120	Aug ust2 017 @1 20
156 0	156 0	156 0	156 0	156 0	156 0	132 0	132 0	132 0	132 0	132 0	132 0	120 0	120 0	120 0	120 0	132 0	132 0	132 0	132 0

Sep tem ber2 017 @1 20	Oct ober 201 7@ 120	Nov emb er20 17 @1 20	Dec emb er20 17 @1 20	Jan uary 201 8@ 120	Feb ruar y20 18 @1 20	Mar ch2 018 @1 20	April 201 8@ 120	May 201 8@ 120	Jun e20 18 @1 20	July 201 8@ 120	Aug ust2 018 @1 20	Sep tem ber2 087 @1 20	Oct ober 201 8@ 120	Nov emb er20 18 @1 20	Dec emb er20 18 @1 20	Jan uary 201 9@ 120	Feb ruar y20 19 @1 20	Mar ch2 019 @1 20	April 201 9@ 120	
132 0	132 0	132 0	132 0	132 0	132 0	132 0	120 0	120 0	120 0	120 0	120 0	120 0	120 0	120 0	120 0	120 0	120 0	120 0	120 0	108 0

Ma y20 19 @1 20	Jun e20 19 @1 20	Jul y20 19 @1 20	Au gus t20 19 @1 20	Se pte mber 2019 @1 20	Oct obe r2019 @1 20	No ve mber 2019 @1 20	De ce mber 2019 @1 20	Jan uar y2020 @1 20	Fe bru ary 2020 @1 20	Ma rch 2020 @1 20	Apr il20 20 @1 20	Ma y20 20 @1 20	Jun e20 20 @1 20	Jul y20 20 @1 20	Au gus t20 20 @1 20	Se pte mber 2020 @1 20	Oct obe r2020 @1 20	No ve mber 2020 @1 20	De ce mber 2020 @1 20	Jan uar y2021 @1 20	Fe bru ary 2021 @1 20	Ma rch 2021 @1 20	
108 0	108 0	108 0	108 0	108 0	108 0	840	840	840	840	840	840	840	840	840	840	840	840	840	840	840	840	840	960

TOTAL=72960/-

Audit objection statement issued in this regard did not returned back with reply. So it is suggested that the amounts so deducted be duly deposited and the same produced to audit for verification. For this Warden is responsible. Till then Rs.72,960.00 is held under objection.

**13.9 - Nominal Electricity dues deducted from the Salary of Devi Hostel staffs but not deposited in the University account:- Memo No. 75**

During audit it is seen that nominal electricity charge has been deducted from the salary of **DEVI** Hostel employees amounting to **Rs.13080.00** from January 2016 to March 2021. But the same amount has not been deposited in the University account.

Details are given below.



companies. So it is suggested that the local authority should take steps to recover the outstanding dues from the persons /Organisation consuming the electricity as early as possible. Details of the cases are given below.

Sl.no.	Name of the staff	Rate per month in Rupees	Less collection in Rupees.	Page no.	Remarks
1	Rita Paikray, Physics	HR=828 WT=425 Electricity dues=2000 TOTAL=3253.00	<b>Rs.0.00</b>		Retired on 31.08.2020  .Vacated the Quarter on 30.09.2020 .After issue of objection statement local authority recovered the amount from Smt.Paikray.  Quarter rent =828(Challan no.16 of Govt.Tr y/dtd.6.1.22)  Water Tax=425(Challan no.15 of Govt.Tr y/dtd.6.1.22)  Electricity dues =2000(Challan no.123148/5.1.22 of 5 no. counter of Rav Univ)  Total=Rs.3253.00
2	Smrutiprava Das, Chemistry	HR=828 WT=425 Electricity dues=2000 TOTAL=3253.00 per month.For two months total amount Rs.6506.00	Rs.6506.00		Retired on 31.07.2021  .Vacated the Quarter on 26.09.2021 Quarter rent ,Water Tax and Electricity dues not deposited. After deposit the same ,deposited Challan produced to audit for verification.

3	Padan Kumar Jena,Botany				<b>Retirement date,</b> <b>Quarter vacated date,and</b> <b>all the dues i.e HR,WT &amp;Electricity deposited or not clarify to audit.If not deposited after deposit the same deposited Challan produced to audit for verification.</b>
4	Kailash Chandra Mallick,Statistics	500	2500	p-29	As on 25.10.2019 and left the quarter without deposit the money.
5	Gyana Ranjan Swain,Pol.Sc	6/20 to 9/21	0		<b>Paid=25600 vide Challan no. 117271 /dtd.4.10.21</b>
6	Smrutiranjana Bisoi,Jr.college	500	1500	p-60	Up to 9/21=4500  <b>Paid=3000 vide challan no.1178 86/22.10.21</b>
7	Arun kumar Tripathy,Physics	400	300	p-63	Up to 11/21=700  <b>Paid=400 vide challan no.1222 16/9.12.21</b>
8	Sports Gallery-I		19857	p-68	Up to 7/21
9	Sports Gallery-II		41609	p-69	Up to 11/21
10	Post Office		3244	p-70	i)Up to 11/21=19870 ii)Paid=Rs.12053 vide Rt.no.111731 dtd.1.6.21 iii) <b>Paid Rs.4573.00 vide</b>

					<b>challan no.1220 71/08.12.21.</b>  Balance=Rs.3244 .00
11	State Bank of India		241160	p-71	Up to 11/21=Rs.7 41160.00  <b>i)</b>  <b>Paid =Rs.200000 vide challan no.112195 dtd.4.8.21</b>  <b>ii)Paid =Rs.200000 vide challan no.127268 dtd.11.3.22</b>  <b>iii) Paid =Rs.100000 vide challan no.128174 dtd.21.4.22</b>  Balance=Rs.2411 60.00
12	Axis Bank ATM		92558	p-72	Up to 11/21
13	Bhargabi Womens Hostel		0	p-73	Up to 3/21=Rs.14 280.00  <b>Paid =Rs.14280 vide challan no.122348 dtd.13.12.21</b>  Balance=Rs.0.00
14	Daya Womens Hostel		0	p-74	Up to 12.1.21  <b>i)Receipt no. 12 3845/dtd.1.2.22</b>  <b>=Rs.6960</b>  <b>ii)Receipt no. 12 6284/dtd.3.3.22</b>  <b>= Rs.1320</b>
15	Devi Womens		0	p-75	Up to 3/21=Rs.20

	Hostel				760.00  <b>Paid =Rs.20760 vide challan no.122911 dtd.1.1.22</b>  Balance=Rs.0.00
16	West hostel		0		Up to December 2021  =Rs.14320.00  <b>Paid =Rs.14320 vide Rt.no.123877 dtd.2.2.22</b>  Balance=Rs.0.00
17	Khageswar Sahoo,PWD Office	500	0	p-84	<b>Paid=Rs.3000 vide challan no.117553 dtd.7.10.21</b>
18	PWD Jr. Er.Office		0	p-85	Up to 11/21  Paid=Rs23000 vide challan no.111736 dtd.17.6.21
19	Bharat Chandra Behera,PWD		2500	p-86	Up to 8/21
20	Kumar Swain,PHD Office	500	10500	p-88	
21	Akshya Kumar Mohanty,PHD	500	0	p-90	Up to 9/21=3000  Paid=Rs.2000 vide challan no.111820 dtd.6.7.21  <b>Paid=Rs.1000 vide challan no.115194 dtd.21.09.21</b>

					Balance=Rs.0.00
22	P.K.Behera,PHD, J.E,Quarter	500	0	p-92	<b>Paid=Rs.17356 vide challan no.126051 dtd.23.2.22</b>
23	Birakishore Barik,PHD	500	0	p-93	Up to 9/21=4000  Paid=Rs.3000 vide challan no.111821 dtd.6.7.21  <b>Paid=Rs.1000 vide challan no.115195 dtd.21.09.21</b>  Balance=Rs.0.00
24	Sudarsan Barik,PHD	500	1500	p-94	Up to 7/21
25	Raghunath Behera,PHD	500	0	p-95	Up to 12/21=5000  <b>Paid=Rs.5000 vide challan no.122339 dtd.13.12.21</b>  Balance=Rs.0.00
26	Pratima Nayak,PHD		19380	p-96	Up to 5/2019=Rs.39380  <b>i)Paid=Rs.10000 vide challan no.117705 dtd.21.10.21</b>  <b>ii)Paid=Rs.10000 vide challan no.122336 dtd.13.12.21</b>  Balance=Rs.1938 0.00
27	Susanta kumar Singh,Hostel staff	120	0	p-99	Up to 10/2021=Rs.2640  <b>Paid=Rs.2640 vide challan</b>



					<b>no.118482</b> <b>dtd.1.11.21</b>  Balance=Rs.0.00
29	Kumar Behera,Hostel staff	120	<b>5480</b>	p-101	<b>Up to</b> <b>7/2021=Rs.9480</b>  <b>i)Paid=Rs.1000</b> <b>vide challan</b> <b>no.117006</b> <b>dtd.1.10.21</b>  <b>ii)Paid=Rs.1000</b> <b>vide challan no.</b> <b>123997dtd.4.2.2</b> <b>2</b>  <b>iii)Paid=Rs.1000</b> <b>vide challan</b> <b>no.127727</b> <b>dtd.29.3.22</b>  <b>iv)Paid=Rs.1000</b> <b>vide challan</b> <b>no.128849</b> <b>dtd.31.5.22</b>  Balance=Rs.5480 .00
30	Bhaskar Barik, Hostel staff	120	120	p-102	Up to 9/2021=Rs.1080  i)Paid=Rs.480 vide challan no.111872 dtd.9.7.21  <b>ii) Paid=Rs.120</b> <b>vide challan</b> <b>no.112436</b> <b>dtd.13.08.21</b>  <b>iii) Paid=Rs.360</b> <b>vide challan</b> <b>no.119350</b> <b>dtd.11.11.21</b>  Balance=Rs.120. 00

31	Shyam Sethy, Hostel staff	120	0	p-103	Up to 9/2021=Rs.1040  i)Paid=Rs.500 vide challan no.11935 dtd.19.7.21  <b>ii) Paid=Rs.540 vide challan no.118300 dtd.29.10.21</b>  Balance=Rs.0.00
32	Jana Dei, Hostel staff		1920	p-104	Up to 7/21  <b>i)Paid=Rs.360 vide challan no.126385 dtd.16.03.22</b>
33	Japani Dei, Hostel Staff	120	6555	p-105	Up to 7/21  <b>i)Paid=Rs.2275vi de challan no.125724 dtd.17.2.22</b>
34	Khetrabasi Dalai, Hostel Staff	120	2400	p-106	Up to 7/21  <b>i)Paid=Rs.1500 vide challan no.128203 dtd.26.4.22</b>
35	Rabi Nayak, Hostel Staff	120	8600	p-107	Up to 7/21
36	Banamali Panda, Hostel staff	120	0	p-108	Up to 9/21=840  <b>Paid=Rs.840 Vide Challan No.117066 dtd.1.10.21</b>  Balance=0.00

37	Jayaram Swain, Hostel Staff	120	0	p-109	<p>Up to 11/21=720</p> <p><b>i)Paid=Rs.120</b> Vide Challan No.111850 dtd.7.7.21</p> <p><b>ii)112350dtd.13.8.21</b></p> <p><b>iii)113576</b> <b>dtd.7.9.21</b></p> <p><b>iv)117771dtd.2.10.21</b></p> <p><b>v)118582</b> <b>dtd.3.11.21</b></p> <p><b>vi)122216</b> <b>dtd.9.12.21</b></p> <p>Balance=0.00</p>
38	Prasanna kumar Panda, Hostel staff		0	p-111	<p>Up to 11/21=720</p> <p><b>i)Paid=Rs.120</b> Vide Challan No.111702 dtd.3.5.21</p> <p><b>ii)111777 dtd.24.6.21</b> <b>iii)111777</b> <b>dtd.24.6.21</b></p> <p><b>iii)111779</b> <b>dtd.24.6.21</b></p> <p><b>iv)111850</b> <b>dtd.7.7.21</b></p> <p><b>v)112358</b> <b>dtd.13.8.21</b></p> <p><b>vi)113536</b> <b>dtd.7.9.21</b></p> <p>Balance=0.00</p>
39	SadasibaDakua, HostelStaff	120	5680	p-112	Up to 7/21
40	Baban Barik, Hostel Staff	120	4000	p-114	<p>Up to7/21</p> <p><b>Paid=Rs.4080</b> <b>Vide Challan</b> <b>No.123877</b></p>

					<b>dtd.2.2.22</b>
41	Pradeep kumar Barik,HostelStaff	120	7920	p-115	Up to7/21
42	Rabindra Barik,Hostel Staff	120	6490	p-116	Up to7/21
43	<b>Joginath Jena,Psychology</b>		<b>500</b>		<b>Vacated 22.10.2019</b>
44	Benudhar Dash,Hostel Staff	120	7080	p-117	Up to3/21  <b>Paid=Rs.3240 Vide Challan No.123877 dtd.2.2.22</b>
45	Saria Dei,Hostel Staff	120	5070	p-118	Up to7/21
46	Rajani Dei,Hostel Staff	120	420	p-119	Up to7/21  <b>Paid=Rs.1580 Vide Challan No.123610 dtd.24.01.22</b>
47	Prafulla Barik,Hostel Staff	120	7740	p-120	Up to7/21  <b>Paid=Rs.2000 Vide Challan No.123877 dtd.2.2.22</b>
48	Raghunath Basantara,Hostel Staff	120	1540	p-121	Up to7/21  <b>Paid=Rs.500 Vide Challan No.127912 dtd.8.4.22</b>
49	Nihar Ranjan Das,Hostel Staff	120	7060	p-122	Up to7/21
50	Kapilendra	120	2400	p-123	Up to7/21

	Digal,HostelStafig				
51	Pitambar Nayak,Hostel Staff	120	3640	p-124	<p>Up to 11/21=4720</p> <p>i) Paid=Rs.120 Vide Challan No.111850 dtd.7.7.21</p> <p>ii) Paid=Rs.120 Vide Challan No.112358 dtd.13.8.21</p> <p>iii) Paid=Rs.120 Vide Challan No.113536 dtd.7.9.21</p> <p>iv) Paid=Rs.120 Vide Challan No.117771 dtd.2.10.21</p> <p>v) Paid=Rs.120 Vide Challan No.118582 dtd.3.11.21</p> <p>vi) Paid=Rs.120 Vide Challan No.122216 dtd.9.12.21</p> <p>vii) Paid=Rs.120 Vide Challan No.123392 dtd.12.1.22</p> <p>viii) Paid=Rs.120 Vide Challan No.126058 dtd.24.2.22</p> <p>ix) Paid=Rs.120 Vide Challan No.127400 dtd.16.3.22</p> <p>Balance=3640.00</p>
52	Ajay kumar Dash,Hostel Staff	120	2960	p-125	<p>Up to 9/21</p> <p>Paid=Rs.2960</p>

					Vide Challan No.123877 dtd.2.2.22
53	Pankaj Digal,Hostel Staff	120	1960	p-126	<p><b>Up to 11/21=3040</b></p> <p>i)Paid=Rs.120 Vide Challan No.111850 dtd.7.7.21</p> <p><b>ii) Paid=Rs.120 Vide Challan No.112358 dtd.13.8.21</b></p> <p><b>iii) Paid=Rs.120 Vide Challan No.113536 dtd.7.9.21</b></p> <p><b>iv) Paid=Rs.120 Vide Challan No.117771/ dtd.2.10.21</b></p> <p><b>v) Paid=Rs.120 Vide Challan No. 118582dtd.3.11 .21</b></p> <p><b>vi) Paid=Rs.120 Vide Challan No.122216 dtd.9.12.21</b></p> <p><b>vii) Paid=Rs.120 Vide Challan No. 123392/12.1.22</b></p> <p><b>viii) Paid=Rs.120 Vide Challan No.126058 dtd.24.2.22</b></p> <p><b>ix) Paid=Rs.120 Vide Challan No. 127400dtd.16.3.22</b></p> <p>Balance=1960.00</p>

54	Chhabi Das,Hostel Staff	120	4030	p-127	Up to 7/20=4030
55	Rajkishore Sethy,Hostel Staff	120	0	p-128	Up to 11/21=(-)166  <b>i)Paid=Rs.1000 Vide Challan No.112300 dtd.10.08.21</b>  <b>ii)Paid=Rs.120 Vide Challan No.113536 dtd.7.9.21</b>  <b>iii)Paid=Rs.120 Vide Challan No.117771 dtd.2.10.21</b>  <b>iv)Paid=Rs.120 Vide Challan No.118582 dtd.3.11.21</b>  <b>v)Paid=Rs.120 Vide Challan No.122216 dtd.9.12.21</b>  Balance=(-)166.0 0
56	Amulya Barik,Hostel Staff	120	11330	p-129	Up to 7/21  <b>Paid=Rs.1000 Vide Challan No.127395 dtd.16.3.22</b>
57	Jharendra Barik,HostelStaff	120	7510	p-130	Up to7/21
58	Krushna Barik,Hostel Staff	120	11150	p-131	Up to7/21
59	Papu Mallik,Hostel Staff	120	12600	p-132	Up to7/21
60	Kalpataru Dash,Hostel Staff	120	9400	p-133	Up to7/21
61	Abhaya Chandra Dash,Hostel Staff	120	2320	p-134	Up to 7/21
62	Rama Chandra	120	196	p-136	Up to 2/22=1396

	Sahoo,East Hostel				<p>i) Paid=Rs.120 Vide Challan No.112358 dtd.13.8. 21</p> <p>ii) Paid=Rs.120 Vide Challan No.113536 dtd.2.9.21</p> <p>iii) Paid=Rs.120 Vide Challan No.117721 dtd.2.10. 21</p> <p>iv) Paid=Rs.120 Vide Challan No. 118582dtd.3.11. 21</p> <p>v) Paid=120 vide Challan no.122216 dtd.9/12.21</p> <p>vi) Paid=Rs.120 Vide Challan No. 123392dtd.12.1. 22</p> <p>vii) Paid=Rs.120 Vide Challan No.116058 dtd.24.2.22</p> <p>viii) Paid=Rs.120 Vide Challan No.127400 dtd.16.3.22</p> <p>Balance=196.00</p>
63	Khirst Das Pradhan,Hostel Staff	120	5160	p-136	Up to 7/21
64	Dhruba Charan Barik,Hostel Staff	120	11300	p-137	Up to 7/21
65	Pradip kumar Das,Hostel Staff	120	2520	p-138	Up to 7/21
66	Hemanta Kumar Sarangji,Hostel Staff	120	0	p-139	Up to 7/21=600  Paid=600 vide Challan no.102292 dtd.10.08.21



					Balance=0.00
67	Dhanurdhar Dash,Hostel Staff	120	2840	p-140	Up to 7/21  <b>Paid=2500 vide Challan no.1271 83dtd.9.3.22</b>  Balance=2840.00
68	Fakir Sahoo,Hostel Staff	120	9340	p-141	Up to 7/21
69	Banamali Barik,Hostel Staff	120	2800	p-143	Up to 3/21
70	Sunaram Soren,Hostel Staff	120	420	p-144	Up to 12/21  <b>Paid=3400 vide Challan no.124029 dtd.7.2.22</b>  Balance=420.00
71	Saraswati Sahoo,Hostel Staff	120	0	p-145	Up to 12/21=0  <b>Paid=2760 vide Challan no.122358 dtd.13.12.21</b>  Balance=0.00
72	Radharani Barik,Hostel Staff	120	0	p-146	Up to 9/21=1620  i)Paid=1020 vide Challan no.111830 dtd.06.07.21  ii)Paid=600 vide Challan no.116886 dtd.30.09.21  Balance=0.00
73	Gyana Ranjan Biswal,Office Staff	800	0	p-147	Up to 11/21=8800  <b>i)Paid=Rs.8000 vide Challan no.119788 dtd.17.11.21</b>  <b>ii)Paid=800 vide Challan</b>

					no.122349 dtd.13.12.21  Balance=0.00
74	Subasini Panda,Office Staff	-	119	p-148	Up to 11/21=3412  <b>i)Paid=535 vide Challan no.112357 dtd.13.08.21</b>  <b>ii)Paid=621 vide Challan no.117770 dtd.21.10.21</b>  <b>iii)Paid=488 vide Challan no.122215 dtd.9.12.21</b>  Balance=119.00
75	Tapan Naik,Economics	400	400	p-151	Up to 11/21=800  <b>i)Paid=400 vide Challan no.122216 dtd.9.12.21</b>  Balance=400.00
76	Sudarsan Barik,Hostel Staff	120	5080	p-153	Up to 7/21
77	Bijay Kumar Routray,PHD	500	0	p-154	Up to 10/21=4000  <b>i)Paid=4000 vide Challan no.118474 dtd.01.11.21</b>  Balance=0.00
78	Basanta Kumar Barik,Mohanadi Hostel	120	1160	p-157	Up to7/21
79	Subash Chandra Jena,Contractor	-	135	p-158	Up to7/21
80	Samrat Ranjan Khatua,Office	-	1551	p-162	Up to 11/21=3883  <b>i)Paid=Rs.1153.0 0 vide Challan</b>

					<b>no.112357</b> <b>dtd.13.08.21</b>  <b>ii)Paid=Rs.1179.00</b> <b>vide Challan no.122215</b> <b>dtd.9.12.21</b>  Balance=Rs.1551.00
81	Executive Engineer,PHD	-	249027	p-168	Up to 11/21
82	Amarnath Dash,Contractor	-	27018	p-169	Up to 8/20
83	R.K.Sahoo,S.P.C onstruction	-	2		Up to 8/20
84	Sibabrata Das,Geography	1600	0	p-172	Up to 9/21=32000  <b>Paid=Rs.32000</b> <b>vide Challan no.117122</b> <b>dtd.4.10.21</b>  Balance=Rs.0.00
85	Swarage Pump		15506		Up to 6/20
86	Rashmi Ranjan Mohapatra,PHD staff	500	0	p-176	Up to 10/21=3500  <b>i)Paid=Rs.1500.00</b> <b>vide Challan no.112492</b> <b>dtd.21.08.21</b>  <b>ii)Paid=Rs.2000.00</b> <b>vide Challan no.118328</b> <b>dtd.29.10.21</b>  Balance=Rs.0.00
87	Ramachandra Barik,PHD Staff	500	500	p-177	Up to 7/21=2500  <b>i)Paid=Rs.2000.00</b> <b>vide Challan no.114231</b> <b>dtd.16.09.21</b>  Balance=Rs.500.00
88	Siba Prasad Sethy	120	0	p-182	Up to 10/21=360

					<b>i)Paid=Rs.360.00 vide Challan no.118594 dtd.3.11.21</b>  Balance=Rs.0.00
89	Bibekananda Dash,Daily Wages	400	3880	p-192	<b>Up to 11/21=8000</b>  <b>i)Paid=Rs.2000 vide Challan no.118748 dtd.6.11.21</b>  <b>ii)Paid=Rs.2000. 00 vide Challan no.121835 dtd.6.12.21</b>  <b>iii) Paid=Rs.2000.00 vide Challan no.123440 dtd.17.1.22</b>  <b>iv)Paid=Rs.120.0 0 vide Challan no.122216 dtd.9.12.21</b>  Balance=3880.00
	<b>TOTAL</b>		<b>929943.00</b>		<b>Recovered=Rs.7 45153</b>

Attention of the higher authority is drawn here by to revise the electricity duty and to collect the outstanding dues from the consumers immediately to avoid the huge revenue burden on university exchequer. For the above less collection the following officials are found responsible.

**13.11 - Less deduction of nominal Electricity dues deducted from the Salary of New Hostel staffs :- Memo No. 32 ,72 ,83**

During audit it is seen that less electricity charges has been deducted from the salary of **New hostel** employees amounting to **Rs.25020.00** from November 2018 to February 2021, which was asked for clarification to audit.

Sl. no	Name of the Staff	Period	Amount to be deducted as per Audit	Amount shown as per Acquittance	Less deduction	Compliance submitted by the local authority.
1	Bauribandhu Barik, Peon	January 2016 to October 2018  i) )@30 from	4080	1020	3060	

		1/16 to 10/18				
1	Bauribandhu Barik, Peon	November 2018 to February 2021  i) @30 from 11/18 to 8/20  ii) 9/20 to 12/20=nil  iii) @120 from 1/21 to 2/21	3360	900	2460	
	<b>TOTAL</b>		<b>7440</b>	<b>1920</b>	<b>5520</b>	<b>Returned the objection statement without any compliance. So the objection holds good and needs recovery from Bauribandhu Barik, Peon  .Failing which the amount will be recovered from the Warden.</b>
2	Sukanta kumar Barik, Gate Keeper	January 2016 to October 2018  i) @30 from 1/16 to 10/18	4080	1020	3060	
2	Sukanta kumar Barik, Gate Keeper	November 2018 to February 2021  i) @30 from 11/18 to 8/20  ii) 9/20 to 12/20=nil	2640	660	1980	

		iii) @ 120 from 1/21 to 2/21				
	<b>TOTAL</b>		<b>6720</b>	<b>1680</b>	<b>5040</b>	Returned the objection statement without any compliance. So the objection holds good and needs recovery from Sukanta kumar Barik, Peon  .Failing which the amount will be recovered from the Warden.
3	Digambar Barik, Gate Keeper	January 2016 to October 2018  i) )@30 from 1/16 to 10/18	4080	1020	3060	
3	Digambar Barik, Gate Keeper	November 2018 to February 2021  i) @ 30 from 11/18 to 8/20  ii) 9/20 to 12/20=nil  iii) @ 120 from 1/21 to 2/21	1920	480	1440	
	<b>TOTAL</b>		<b>6000</b>	<b>1500</b>	<b>4500</b>	Returned the objection statement without any compliance. So the objection holds good

						and needs recovery from Digambar Barik, Peon  .Failing which the amount will be recovered from the Warden.
4	Banamali Barik,Helper	January 2016 to October 2018  i) )@30 from 1/16 to 10/18	4080	1020	3060	
4	Banamali Barik,Helper	November 2018 to February2021  i)@30 from 11/18 to 8/20  ii)9/20 to 12/20=nil  iii)@120 from 1/21 to2/21	3360	900	2460	
	<b>TOTAL</b>		<b>7440</b>	<b>1920</b>	<b>5520</b>	<b>Returned the objection statement without any compliance. So the objection holds good and needs recovery from Banamali Barik, Peon  .Failing which the amount will be recovered from the Warden.</b>
5	Manoranjan Naik,Helper	January 2016 to October	4080	1020	3060	

		2018 i) )@30 from 1/16 to 10/18				
5	Manoranjan Naik,Helper	November 2018 to February2021 i)@30 from 11/18 to 8/20 ii)9/20 to 12/20=nil iii)@120 from 1/21 to2/21	3360	900	2460	
	<b>TOTAL</b>		<b>7440</b>	<b>1920</b>	<b>5520</b>	<b>Returned the objection statement without any compliance. So the objection holds good and needs recovery from Manoranjan Naik, Helper  .Failing which the amount will be recovered from the Warden.</b>
6	Biswanath Barik,Helper	November 2018 to February2021 i)@30 from 11/18 to 8/20 ii)9/20 to 12/20=nil iii)@120 from 1/21 to2/21	2280	570	1710	
6	Biswanath	January 2016	4080	900	3180	



	Barik,Helper	to June 2016  @10 from 1/16 to 6/16  ii)July 2016 to October 2018 @30				
	<b>TOTAL</b>		<b>6360</b>	<b>1470</b>	<b>4890</b>	<b>Returned the objection statement without any compliance. So the objection holds good and needs recovery from Biswanath Barik, Helper  .Failing which the amount will be recovered from the Warden.</b>
7	Kshyamanidhi Behera,Manager	January 2016 to October 2018 @30	4080	1020	3060	
7	Kshyamanidhi Behera,Manager	November 2018 to February2021  i)@30 from 11/18 to 8/20  ii)9/20 to 12/20=nil  iii)@120 from 1/21 to2/21	3360	900	2460	
	<b>TOTAL</b>		<b>7440</b>	<b>1920</b>	<b>5520</b>	<b>Returned the objection statement without any compliance. So the</b>

						objection holds good and needs recovery from Kshyamanidhi Behera, Manager. Failing which the amount will be recovered from the Warden.
8	Alekh Prasad Mallick, Gate keeper	January 2016 to October 2018 @30	4080	1020	3060	
8	Alekh Prasad Mallick, Gate keeper	November 2018 to February 2021 i) @30 from 11/18 to 8/20 ii) 9/20 to 12/20=nil iii) @120 from 1/21 to 2/21	1440	270	1170	
	<b>TOTAL</b>		<b>5520</b>	<b>1290</b>	<b>4230</b>	<b>Transferred to West hostel.</b>
9	Padmanabha Sahoo, Helper	November 2018 to February 2021 i) @30 from 11/18 to 8/20 ii) 9/20 to 12/20=nil iii) @120 from 1/21 to 2/21	1440	360	1080	
9	Padmanabha Sahoo	January 2016 to October 2017 i) January 2016 to June 2016	2640	60	2640	

		@10 from 1/16 to 6/16 ii)July 2016 @ 0				
	<b>TOTAL</b>		<b>4080</b>	<b>420</b>	<b>3720</b>	<b>Transferred to J.C hostel.</b>
10	Sahil Prasad Sethy,Care taker	November 2018 to February2021 i)@30 from 11/18 to 8/20 ii)9/20 to 12/20=nil iii)@ 120 from 1/21 to2/21	3360	240	3120	He has not been provided any accommo dation inside campus. So no electricity bill may be deducted from his salary.  <b>Compliance of the local authority is not convincing at all. Because Sri Sethy already deposited electricity dues from 11/18 @ 30/-pm</b>
11	Ashok Swain,Cook	November 2018 to February2021 i)@ 30 from 11/18 to 8/20 ii)9/20 to 12/20=nil iii)@ 120 from 1/21 to2/21	3360	240	3120	Sri Ashok Kumar Swain was given the accommodatio n room from October 2020.Therefor e the electricity to be charged from the above mentioned month.  <b>Compliance of the local authority is not convincing at all. Because Sri Swain already</b>

						<b>deposited electricity dues from 11/18 @ 30/-pm</b>
12	Arun Sankar Dash	November 2018 to February 2021  i) @30 from 11/18 to 8/20  ii) 9/20 to 12/20=nil  iii) @120 from 1/21 to 2/21	1800	240	1560	Sri Arun Sankar Dash was given the accommodation inside campus from March 2020. Therefore the electricity to be charged from the above said month.  <b>Compliance of the local authority is not convincing at all. Because Sri Dash already deposited electricity dues from 11/18 @ 30/-pm</b>
13	Trinath Ghadei	i) June 2016 @30  ii) August 2016 @30	240	60	180	Sri Trinath Ghadei has not been provided any accommodation inside campus.  <b>Compliance of the local authority is not convincing at all. Because Sri Ghadei already deposited electricity dues from 8/16 @ 30/-pm</b>
14	Mahendra kumar Sethy	January 2016 to May 2017 @30	2040	510	1530	Sri Mahendra kumar Sethy has been expired from

						9.6.2017. <b>So objection is dropped.</b>
15	Prasanta ku Sahu	January 2016 to May 2016 @10	600	50	550	No compliance has been received. So the objection holds good and needs recovery. Failing which the entire amount will be recovered from the Warden.
16	Hrusikesh Barik	i)January 2016 to July 2016 @10 ii)August 2016 to May 2017 @30	2040	370	1670	Hrusikesh Barik has been expired. <b>So objection is dropped.</b>
17	Ranjit Singh	August 2016 to June 2017 @30	1320	330	990	Ranjit Singh is no more working in New hostel .(left the hostel). <b>So objection is dropped.</b>
18	Niranjan Rath	January 2016 to May 2016 @15	600	75	525	Sri Niranjan Rath has been expired. <b>So objection is dropped.</b>
19	Pramod Kumar Swain	January2016 to October 2017	2640	0	2640	Mr. Pramod Kumar Swain is a temporary electrician working where ever required not in permanent basis. <b>So objection is dropped.</b>
20	Trinath Nayak	January2016 to March 2021.	7560	0	7560	Sri Trinath Nayak has not been provided any accommo dation inside campus. <b>So objection is</b>

						<b>dropped.</b>
21	Gautam Nayak	January 2016 to October 2017	2640	30	2640	Sri Gautam Nayak has not been provided any accommodation inside campus.  <b>Compliance of the local authority is not convincing at all. Because Sri Nayak already deposited electricity dues 30/- as per the acquittance.</b>
22	Parikhita Barik	January 2016 to May 2016 @15	600	75	525	Parikhita Barik is no more working in New hostel from June 2016. (left the hostel). <b>So objection is dropped.</b>
					<b>75795.00</b>	

**TOTAL Rs.75795 out of which Deduct(-)Rs.28115(expired and transfered case), Hence Balance=Rs.47680.00.**

Details of non deposit of electricity dues are given below.

1	Bauribandhu Barik, Peon	5520
2	Sukanta kumar Barik, Peon	5040
3	Digambar Barik, Peon	4500
4	Banamali Barik, Peon	5520
5	Manoranjan Naik, Helper	5520
6	Biswanath Barik, Helper	4890
7	Kshyamanidhi Behera, Manager.	5520
8	Sahil Prasad Sethy, Care taker	3120

9	Ashok Swain,Cook	3120
10	Arun Sankar Dash	1560
11	Trinath Ghadei	180
12	Prasanta ku Sahu	550
13	Gautam Nayak	2640
	<b>TOTAL</b>	<b>47680.00</b>

So total Rs.47680.00 needs recovery from the New hostel staffs. Failing which the amount will be recovered from the Warden,New hostel as mentioned above. After recover the amount produced to next audit for verification. Till then Rs. 47680.00 is held under objection.

**13.12 - Non deduction of nominal Electricity dues deducted from the Salary of Bhargabi Hostel staffs :-MEMO-84**

During audit it is seen that electricity charges has not been deducted from the salary of **Bhargabi hostel** employees amounting to **Rs.52920 .00** from January 2016 to March 2021.Details are given below.

Sl. no	Name of the Staff	Period and rate of deduction from the salary.	Amount to be deducted as per Audit @120/-pm	Amount shown as per Acquittance	Less deduction	Compliance of the local authority.
1	Sankarsan Naik	January2016 to March 2021.	7560	0	7560	Rs.60/- paid during Jan 16 to Sept.2018 and Rs.120 paid from Oct 18 to Feb 21.Then transferred to New PG wef March 2021. Sankarsan Naik &Parbati Nayak are couple.So as per University rule either each will be paid @60/-pm or any one of them will be paid @120/-pm. if both of them are staying in a room. <b>So objection is dropped.</b>
2	Chinmayee Das	January2016 to October 2017	7560	0	7560	Joined in Bhargabi hostel on 15.12.2016.No

		Nov 17 to 31.3.21=				Electricity dues paid during the said period i.e Jan 2016 to Oct 2017. Presently working in Daya hostel. So Rs.7560.00 is held under objection.
3	Sarita Mohanty	January 2016 to October 2017	2640	0	2640	Electric dues incurred during Jan 2016 to Oct 2017 is Rs.2640.00 (22 month @ Rs.120/-pm) and deposited vide MR NO.125875 dtd.22.2.22. So objection is dropped.
4	Dhani Soren	January 2016 to October 2017	Is Rs.7560	0	7560	Joined in Bhargabi hostel on Feb 2020. She stays in faculty out house and paid her electricity dues directly in the University counter no.5. Presently she paid an amount of Rs.3400/- up to 12/21 vide MR NO.124029 dtd.7.2.22. So till the production of deposit slip Rs.4160 is held under objection.
5	Bela Dei	January 2016 to March 2022	7560	0	7560	Working in Devi hostel. Ref Para



						no.13.22. <b>So objection is dropped for this para.</b>
6	Janha Dei	January2016 to November 2019	7560	0	7560	Pay the Electricity dues in the Counter no.5 of Ravenshaw University. <b>Already in para no.13.11.So objection is dropped for this para.</b>
7	Sadasiba Dakua	January2016 to November 2019	7560		7560	Now working at Dharmapada hostel.Related to counter no.5 of Ravenshaw University. <b>Already in para no.13.11.So objection is dropped for this para.</b>
<b>TOTAL</b>			<b>52920.00</b>	<b>0</b>	<b>52920.00</b>	

After receipt the compliance audit concluded that Rs. 45360.00 was settled due to death and spot recovery. The balance of Rs. 7560.00 is held under objection. The details are furnished below.

1	Chinmayee Das	7560	To be recover
2	Sarita Mohanty	2640	Recovered & dropped
3	Dhani Soren	3400	Recovered
		4160	Held under objection
	<b>TOTAL</b>	<b>RS.11720</b>	

**So out of total Rs.11720.00 an amount of Rs.6040 recovered on the spot and balance amount of Rs.7560.00 needs recovery from Chinmayee Das .**

**13.13 - Non deduction of nominal Electricity dues deducted from the Salary of WEST Hostel staffs :- Memo No. 78**

During audit it is seen that electricity charges has not been deducted from the salary of **WEST Hostel** employees amounting to **Rs.24720 .00** from January 2016 to March 2021.for which clarification was sought through the objection memo.

Details are given below.

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Sl. no	Name of the Staff	Period and rate of deduction from the salary.	Amount to be deducted as per Audit @120/-pm	Amount shown as per Acquittance	Less deduction	Compliance of the local authority.
1	Ajay kumar Das	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	Already deposited in 5 no. counter. <b>Already in para no.13.11. So the objection dropped.</b>
2	Baban Barik	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	Deposited in 5 no. counter. <b>Already in para no.13.11. So the objection dropped.</b>
3	Minati Nayak	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	Now working at Parija hostel  <b>Ref .Para 13.23. So the objection for this para is dropped.</b>
4	Anama Nayak	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	H/O Rajani Nayak, Kathajodi hostel. Rajani Nayak deposited the electricity amount <b>has not been verified. So till then Rs.7560/- is held under objection.</b>
5	Ranjit Das				840	<b>Paid Rs.840.00 vide MR no.123877 dtd.2.2.22. So the objection dropped.</b>
6	Deepak Rath				1200	<b>Paid Rs.1200.00</b>

						vide MR no.123877 dtd.2.2.22.So the objection dropped.
		<b>TOTAL</b>	<b>30240.00</b>	<b>0</b>	<b>24720.00</b>	

Basing on the copliance except sl.no.4 Sri Anama Nayak amounting to Rs.7560.00 is held under objection and all are dropped.

**13.14 - Non deduction of nominal Electricity dues deducted from the Salary of Dharmapada Hostel staffs :-OSP-79**

During audit it is seen that electricity charges has not been deducted from the salary of **Dharmapada hostel** employee Sri Chittaranjan Basantra amounting to **Rs.7560 .00** from January 2016 to March 2021 as detailed below.

Sl. no	Name of the Staff	Period and rate of deduction from the salary.	Amount to be deducted as per Audit @ 120/-pm	Amount shown as per Acquittance	Less deduction
1	Chittaranjan Basantra	January 2016 to March 2021 not deducted.	7560.00	0	7560.00
		<b>TOTAL</b>	<b>7560.00</b>	<b>0</b>	<b>7560.00</b>

In response to objection memo local authority failed to return the original memo with due compliance. Hence, till the final compliance Rs. 7560.00 is held under objection.

**13.15 - Non deduction of nominal Electricity dues deducted from the Salary of NEW PG Hostel staffs :-OSP-80,128 to 135**

During audit it is seen that electricity charges has not been deducted from the salary of **NEW PG hostel** employees amounting to **Rs.57840 .00** from January 2016 to March 2021.

Details are given below.

Sl. no	Name of the Staff	Period and rate of deduction from the salary.	Amount to be deducted as per Audit @ 120/-pm	Amount shown as per Acquittance	Less deduction	Compliance of the local authority
1	Pramod Kumar Swain	November 2017 to March 2021 not deducted.	4920	0	4920	<b>Rs.4 920/-</b> deposited in counter no.5 of Ravenshaw University vide cash receipt no.128221 dtd.22.4.22
2	Gaurahari Nayak	January 2016 to March 2021	7560	0	7560	Gaurahari Nayak was not

		not deducted.				given any accommodation. So no electricity dues may be deducted. So the objection dropped.
3	Arjun Kumar Jena	January 2016 to March 2021 not deducted.	7560	0	7560	<b>Transferred from New PG to Lalitgiri. So amount needs recovery from her.</b>
4	S.K.Jena	January 2016 to March 2021 not deducted.	7560	0	7560	S.K.Jena is not a worker of New PG hostel since 1.10 2014. Therefore the electricity bill cannot be deducted from his salary. So the objection dropped.
5	Indramani Singh	January 2016 to March 2021 not deducted.	7560	0	7560	He has not been provided any accommodation inside campus. So the objection dropped.
6	Ajay Barik	January 2016 to March 2021 not deducted.	7560	0	7560/920	As per the statement of Warden, New PG hostel he is staying in the out house of OS-1 from 1st January 2021. So his electricity bill recalculated and comes to Rs.1920.00. Deposited Rs.1000.00 vide MR no.128449 dtd.6.5.22 and rest will be deposited very soon.

7	Basanta Samal	January 2016 to March 2021 not deducted.	7560		7560	Did not returned back with compliance. So the objection holds good.
8	Basanti Mantri	January 2016 to March 2021 not deducted.	7560		7560/3480	Tranferred from New PG to Parija hostel .Deposited Rs.3480.00 vide cash receipt no. 128424 dtd.5.5.22.  (Dtd.1.1.16 to 31.10.18 worked in Daya hostel and deposited the amount and 1.11.18 to 31.3.21 worked in Parija hostel and deposited the amount. So balance left Rs. 3480.00)
		<b>TOTAL</b>	<b>57840.00</b>	<b>0</b>	<b>47120.00</b>	

So basing on the compliance Rs.22680.00 needs recovery from the persons as given below.Failing which the amount will be recovered from the warden of the hostel.

Arjun Kumar Jena =7560

Ajay Barik=920

Basanta Samal=7560

TOTAL=16040.00

**13.16 - Non deduction of nominal Electricity dues deducted from the Salary of Lalitgiri Hostel staffs :- Memo No. 81**

During audit it is seen that electricity charges of Sri Subhasundar Dash ,Hostel staff ,**Lalitgiri hostel** employee has not been deducted from the salary amounting to **Rs.7800 .00** from January 2016 to March 2021.

Details are given below.

Sl. no	Name of the	Period and	Amount to be	Amount shown	Less deduction	Compliance of
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	Staff	rate of deduction from the salary.	deducted as per Audit @120/-pm	as per Acquittance		the Local authority.
1	Subhasundar Dash	Up to Sep 21	7800	0	7800	Subhasundar Dash & Bibekananda Dash are brothers and staying in a same room .  i) Deposited vide MR NO.118748 dt d.6.11.20=Rs. 2000  ii) Deposited vide MR NO.121835 dt d.6.12.21=Rs. 2000  iii) Deposited vide MR NO.123440 dt d.17.1.22=Rs. 2000  Balance=1880/-
		<b>TOTAL</b>	<b>7800.00</b>	<b>0</b>	<b>7800.00</b>	Deposited Rs.6000 and <b>balance Rs.1880.(Present in Para 13.10 )</b>

In response to audit objection statement local authority stated that, Subhasundar Dash & Bibekananda Dash are brothers and staying in a same room and deposited Rs.6000.00 towards electricity dues as mentioned above. The balance amount will be deposited very soon.

So Rs. 1800.00 needs recovery from Sri Bibekananda Dash, till than Rs 1800.00 is held under objection.

**13.17 - Non deduction of nominal Electricity dues deducted from the Salary of EAST Hostel staffs :- Memo No. 82**

During audit it is seen that electricity charges has not been deducted from the salary of **EAST hostel** employees amounting to **Rs.10560 .00** from January 2016 to March 2021.

Sl. no	Name of the Staff	Period and rate	Amount to be	Amount shown	Less deduction
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		of deduction from the salary.	deducted as per Audit @ 120/-pm	as per Acquittance	
1	Ranka Naik	January2016 to October 2017	2640	0	2640
2	Fakir charan Sahoo	January2016 to October 2017	2640	0	2640
3	Chagala Barik	January2016 to October 2017	2640	0	2640
4	Saroj Sethy	January2016 to October 2017	2640	0	2640
		<b>TOTAL</b>	<b>10560.00</b>	<b>0</b>	<b>10560.00</b>

Objection statement issued in this regard did not returned back with reply .So the objection holds good and needs recovery from the staffs mentioned above.

**13.18 -**

Already dealt in para 13.10.

**13.19 - Non deduction of nominal Electricity dues deducted from the Salary of PARIJA Hostel staffs :-MEMO 85,107**

During audit it is seen that electricity charges has not been deducted from the salary of **Parija hostel** employees amounting to **Rs.22680 .00** from January 2016 to March 2021.

Details are given below.

Sl. no	Name of the Staff	Period and rate of deduction from the salary.	Amount to be deducted as per audit@ 120/-p m Audit	Amount shown as per Acquittance	Less deduction	Compliance of the Local authority.
1	Shyamasundar Bhuyan	January2016 to March 2021.	7560	0	7560	No room has been allotted.So objection dropped basing on the compliance.
2	Pitabasa Barik	January2016 to March 2021.	7560	0	7560	No room has been allotted.So objection dropped basing on the compliance.
3	Rebati Sahoo	January2016 to March 2021.	7560	0	7560	Mrs.Rebati Sahoo has been accomodated

						with out house of Prof. Smrutiprava Das Qr. No. SO-2 from May 2020 to till date and paid her electricity dues. So till the verification of deposit of dues from May 2020 to March 2021 <b>Rs.1320/-(@120/-pm) is held under objection.</b>
4	Minati Nayak	11/19 to 3/21	2040	2040	0	<b>Rs.2040/- deposited</b> in 5 no. counter of Rav Univ. vide Receipt no.128425/dtd.5.5.22
		<b>TOTAL</b>	<b>22680</b>	<b>2040</b>	<b>20640</b>	

Basing on the compliance & recovery of the local authority Rs. 21360.00 was dropped and balance amount Rs. 1320.00 is held under objection.

**13.20 - Non deduction of nominal Electricity dues deducted from the Salary of Kathajodi Hostel staffs :- OSP-86,122 to 127**

During audit it is seen that electricity charges has not been deducted from the salary of **Kahajodi hostel** employees amounting to **Rs.45360 .00** from January 2016 to March 2021.

Details are given below.

Sl. no	Name of the Staff	Period and rate of deduction from the salary.	Amount to be deducted as per Audit @120/-pm	Amount shown as per Acquittance	Less deduction	Compliance of the local authority
1	Meena Barik/Panda	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	Deposited Rs.5000 vide MR No.127393 dtd.16.3.22 and balancers. Rs.2560.00 will be deposited very soon. Till the verification



						Rs.2560/- is held under objection.
2	Saibalini Panda	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	Deposited Rs.3500 vide MR No.127394 dtd.16.3.22 and balancers. Rs.4060.00 will be deposited very soon. Till the verification Rs.4060/- is held under objection.
3	Sanatana Naik	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	Now working at New PG Hostel.
4	Lipi Barik	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	Actually due 1.11.2019 to 28.2.22 is Rs .3360 .00. <b>Deposited Rs.3360.00 vide MR NO. 127403 dtd.16.3.22 in counter 5</b> and balance amount Rs.42 00/-already deducted from the salary of Devi hostel from 1.1.16 to31.10.19.Till the verification Rs.4200/- is held under objection.
5	Minarbha Dhal	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	Actually due 1.11.2019 to 28.2.22 is Rs .3360 .00. <b>Deposited Rs.3360.00 vide MR NO. 127404 dtd.16.3.22 in counter 5</b> and balance

						amount Rs.4200/-already deducted from the salary of Bhargabi hostel from 1.1.16 to31.10.19.Till the verification Rs.4200/- is held under objection.
6	Sonali Das	January 2016 to March 2021 not deducted.	7560.00	0	7560.00	Actually due 1.11.2019 to 28.2.22 is Rs .3360 .00. <b>Deposited Rs.3360.00 vide MR NO. 127405 dtd.16.3.22 in counter 5</b> and balance amount Rs.4200/-already deducted from the salary of Devi hostel from 1.1.16 to31.10.19.Till the verification Rs.4200/- is held under objection.
		<b>TOTAL</b>	<b>45360.00</b>	<b>0</b>	<b>45360.00</b>	

So total Rs.26780.00 is held under objection and out of that Rs. of Rs.14180/- is suggested for recovery.

**13.21 - Non deduction of nominal Electricity dues deducted from the Salary of Mahanadi Hostel staffs :-Memo 88,112 to 121**

During audit it is seen that electricity charges has not been deducted from the salary of **Mahanadi hostel** employees amounting to **Rs.56880.00** from June 2016 to March 2021.

Details are given below.

Sl. no	Name of the Staff	Period and rate of deduction from the salary.	Amount to be deducted as per Audit.@120/-pm.	Amount shown as per Acquittance	Less deduction	Compliance of the local authority.

1	Manohar Patra, Care taker	June 2016 to March 2021 not deducted.	6960.00	0	6960.00+1440=8400	Deposited Rs.8400 vide MR No.127393 dtd.16.3.22. Deposited up to 31.3.2022. So the objection dropped.
2	Bharat Barik	June 2016 to March 2021 not deducted.	6960.00	0	6960.00	Now working at New PG Hostel.
3	Manorama Barik, Gate keeper	June 2016 to March 2021 not deducted.	6960.00	0	6960.00	Now working at Parija hostel.
4	Tiki Patra, Gate Keeper	June 2016 to March 2021 not deducted.	6960.00	0	6960.00+1440=8400	Deposited Rs.8400 vide MR No.127393 dtd.16.3.22. Deposited up to 31.3.2022. So the objection dropped.
5	Swगतिका Das, Matron	June 2016 to January 2017 not deducted.	6960.00	0	3480+720=4200	Deposited Rs.4200 vide MR No.127393 dtd.16.3.22. Deposited up to 31.3.2022  Swगतिका Das, Matron & Maheswata Tarei, Matron both are staying in room no.4. So Rs.60/- is to be deducted instead of Rs.120/- per month. So the objection dropped.
6	Maheswata Tarei, Matron	February 2017 to March 2021 not deducted.	6000.00	0	3000.00+720=3720/-	Deposited Rs.3720 vide MR No.127393 dtd.16.3.22. Deposited up to 31.3.2022  Swगतिका Das, Matron & Maheswata

						Tarei,Matron both are staying in room no.4.So Rs.60/- is to be deducted instead of Rs.120/- per month. So the objection dropped.
7	JyostnaraniDas	July 2017to March 2021 not deducted.	5400	0	5400	Local authority is silent regarding the recovery.So the objection holds good and needs recovery.
8	Sanjibani Pradhan, Gate keeper	November 2019 to March 2021 not deducted.	2040	0	2040	Deposited Rs.2040 vide MR No.127393 dtd.16.3.22.
9	Sanjubala Pradhan	February 2020 to March 2021 not deducted.	1680	0	1680	Deposited Rs.1680 vide MR No.127393 dtd.16.3.22.
10	Basanta Barik, Night Wath man.	June 2016 to March 2021 not deducted.	6960.00	0	6960.00	Deposited Rs.6960 vide MR No.127393 dtd.16.3.22.
		<b>TOTAL</b>	<b>56880</b>	<b>0</b>	<b>54720</b>	<b>Recovered Rs.35400/-</b>

Rs.19320 is to be recovered from the following Hostel staffs as detailed given below.

Sl.no.	Name of the staffs	Amount
1	Bharat Barik	6960
2	Manorama Barik, Gate keeper	6960
3	Jyostnarani Das	5400
	<b>TOTAL</b>	<b>19320</b>

**13.22 - Non deduction of nominal electricity dues deducted from the salary of Devi hostel staff Smt.Bela Dei:- Memo No. 110**

During audit it is seen that electricity charges has not been deducted from the salary of Devi Hostel staff Smt .Bela Dei amounting to Rs. 7560.00 from January 2016 to March 2021.

Details are given below.

Name of the staff	Period and rate of deduction from the salary	Amount to be deducted as per audit @ 120/-pm	Amount shown as per acquittance	Less deduction
Bela Dei	1/16 to 03/21	7560.00	7560.00	7560.00
	<b>TOTAL</b>			<b>Rs.7560.00</b>

Audit objection statement issued in this regard did not returned back with reply. So the objection holds good and needs recovery from the person concerned. Failing which the amount will be recovered from the Warden of the concerned hostel.

**13.23 - Clarification wanting regarding irregular maintenance of demand register:- Memo No. 248**

Clarification wanting regarding irregular maintenance of demand register:- Memo No. 248 During checking of Demand register of Self finance courses it is seen that in various cases the Demand registers are not maintained properly as detailed below. As a result of which it is not possible on the part of audit to verify the actual demand and collection position of each and every students of all the Departments. Due to the above irregular maintenance the question arises regarding the authenticity of the amount taken in the DCR as well as in the cash book.

So after maintaining the same produced to audit at an early date for verification. Details of irregular maintenance are given below.

- i) Only name of the students are mentioned. Admission fees and Semistar fees are not maintained against each students with date.
- ii) TC taken by students mentioned but TC fees collection not mentioned with date.
- iii) Similarly all the semistar fees collected or not before appering the Semistar also not mentioned.

Audit objection statement issued in this regard did not returned back with reply. So same needs to produce before next audit for verification.

Clarification wanting regarding irregular maintenance of demand register:- Memo No. 248

During checking of Demand register of Self finance courses it is seen that in various cases the Demand registers are not maintained properly as detailed below. As a result of which it is not possible on the part of audit to verify the actual demand and collection position of each and every students of all the Departments. Due to the above irregular maintenance the question arises regarding the authenticity of the amount taken in the DCR as well as in the cash book.

So after maintaining the same produced to audit at an early date for verification. Details of irregular maintenance are given below.

- i) Only name of the students are mentioned. Admission fees and Semistar fees are not maintained against each students with date.
- ii) TC taken by students mentioned but TC fees collection not mentioned with date.
- iii) Similarly all the semistar fees collected or not before appering the Semistar also not mentioned.

Audit objection statement issued in this regard did not returned back with reply. So same needs to produce before

next audit for verification.

**13.24 - Flat License fee for residential accommodation in the University has not been collected as per Lr. No.231/Rent,/dtd.12.01.21/GAD-RETT-ESTT-0004/2016 of the G.A and P.G Dept :- OSP-62**

During audit of Ravenshaw University it was noticed that Flat License fee for residential accommodation has not been collected as per Lr. No.231/Rent,/dtd.12.01.21/GAD-RETT-ESTT-0004/2016 .It is clearly mentioned in the above mentioned letter that revised flat licence fee is to be implemented in Govt. quarters located in Bhubaneswar and Cuttack under the Administrative control of the G.A and P.G Dept. with effect from date of issue of the order.

Details are given below.

Sl.no.	Qrt. No.	Qr.type	Plinth area in sft	Name of the occupant	Designation	Department	Amount deducted	HR due for deduction	Due from 1.1.21 to 31.3.22	Drawn	Balance to be recovered
1	SO-1	5R		DR.J.P. DAS,Chem	Asst.Pr of.	Chemistry	828	2550	38250	12420	25830
2	SO-2	5R		Dr.Netaji Abhinandan	Asst.Pr of.	Pol.Sc	588	2550	5100	1176	3924
3	SO-3	5R		DR.Gyana Ranjan Swain,Pol.Sc	Asst.Pr of.	Pol.Sc	828	2550	38250	12420	25830
4	SO-4	5R		Prof.Preeti Rekha Das Pattnaik,Geogra	Professor	Geography	828	2550	38250	12420	25830
5	SO-5	5R		Dr.Khageswar Sethy,Eng	Asst.Pr of.	English	828	2550	38250	12420	25830
6	SO-6	5R		Dr.Sibasankar Sahoo,Geog	Asst.Pr of.	Geography	414	2550	38250	6210	32040
7	SO-7	5R		Dr.Sudarsan Mishra,Educat	Professor	Education	828	2550	38250	12420	32040
8	SO-8	5R		Dr.Kishore Kumar	Professor	Commerce	828	2550	38250	12420	32040

				Das,Comm							
9	SO-9(A)	4R		Dr.Soumendra Kumar Naik	Professor	Botany	616	1580	23700	9240	14460
10	SO-9(B)	4R		Dr.Manoj Kumar Das, Econ	Professor	Economics	416	1580	23700	6240	17460
11	SO-10(A)	4R		N.K.Sahoo, Attend	Attendant	Zoology	103	1580			
12	SO-10(B)	4R		Sibabrata Das, Applied Geog	Asst.Pr of.	Geography	414	1580	23700	6210	17490
13	SO-11(A)	4R		Miss Lipishree Das, Econ	Asst.Pr of.	Economics	419	1580	23700	6285	17415
14	SO-11(B)	4R		Dr.Bhagabat Behera, Comm	Asst.Pr of.	Commerce	414	1580	23700	6210	17490
15	SO-12(A)	4R		Mr.Tapas Ranjan Swain, Lib	Lib.Asst	Library	103	1580	23700	1545	22160
16	SO-12(B)	4R		Dr.Ashishku.Sahoo	Asst.Pr of.	Odia	414	1580	23700	6210	17490
17	SO-13(A)	4R		Dr.Purnendu Parhi,	Asst.Pr of.	Chemistry	619	1580	23700	9285	14415
18	SO-13(B)	4R		Dr.Rashmirekha Satpathy	Asst.Pr of.	Chemistry	619	1580	23700	9285	14415
19	JO-1	4R		Vacant							
20	JO-2	4R		Mr.A.K. Khuntia	Sports Officer		829	1580	23700	12435	11265
21	JO-3	4R		Dr.K.S.K.Bhara dwaj, Reader, Chem	Asst.Pr of	Chemistry	829	1580	23700	12435	11265
22	JO-4	4R		Mrs.A.T	Rav.Jr.			1580			Reason

				ripathy, Odia	College							of non deducti on of arrears amount not men tioned in the c alculatio n sheet produce d to audit with co mplianc e sheet.
23	JO-5	4R		Vacant								
24	4SEAT S-1	4R		Mrs.Sab ita Naya k,Chem	Asst.Pr of	Chemist ry	414	1580	23700	6210	17490	
25	4SEAT S-2	4R		Mr.Jaya nta Kumar Mohant y	WI	VC Office	293	1580	23700	4395	19304	
26	4SEAT S-3	4R		Dr.Patit a Paban Das,Phil o	Profess or	Philoso phy	414	1580	23700	6210	17490	
27	4SEAT S-4	4R		Dr.Bijayl axmi Da s,Odia	Asst.Pr of	Odia	414	1580	23700	6210	17490	
28	2SEAT S-1	2R		<b>Mr.R.N. Samal, Phy,De mon</b>	Demons trator	Physics		880				Reason of non deducti on of arrears amount not men tioned in the c alculatio n sheet produce d to audit with co mplianc e sheet.
29	2SEAT S-2	2R		S.N.Bali arsingh	Attenda nt	Issue	103	880	13200	1545	11655	
30	Charge	2R		Sri	Charge	Power	203	880	13200	3045	10155	



	man Qr.			Keshab Chandr a Rout	man	House					
31	OS Qr.	3R		Mrs Raj ashree Pradha n	Jr.Colle ge	Account	203	880	13200	3045	10155
32	Temp.S hed-01	3R		Sri Ugrase n Barik	Sr.Clerk	Establis hment	203	880	13200	3045	10155
33	Temp.s hed -02	3R		Sri Ked arnath Nayak	Sr.Clerk	Acct.	203	880	13200	3045	10155
34	3D Qr-01	3R		Sri R.K. Parida	Artist	Botany	414	880	13200	6210	6990
35	3RQr-0 2	3R		Sri Pras anta Kumar Swain	Asst.Lib rarian	Library		880			Reason of non deducti on of arrear amount not men tioned in the c alculatio n sheet produce d to audit with co mplianc e sheet.
36	3R Qr. 03	3R		Sri Saroj kumar Hota	Pharma cist	Dispens ary	414	880	13200	6210	6990
37	SHED Qr-01	2R		Sri Joge ndra Mahala	Attenda nt	Geogra phy		290			Govt. Rule is not to be impli mented in SHEDS of the U niversity .The rule is to be im pliment ed only for Govt.

											Quarter.
38	SHED Qr-02	2R		Sri Sanjay kumar Das	Lab.Attendant	Chemistry		290			-do-
39	SHED Qr-03	2R		Sri Binod kumar Nayak	DLR	Registrar Office		290			-do-
40	SHED Qr-04	2R		Sri Saroj kumar Das	DLR	VC Residence		290			-do-
41	SHED Qr-05	2R		Sri Gyana Ranjan Biswal	Sr.Clerk	Acct		290			-do-
42	SHED Qr-06	2R		Sri Ajay kumar Jena	Dresser	Dispensary		290			-do-
43	SHED Qr-07	2R		Sri Ashok kumar Barik	Lab.Attendant	Chemistry		290			-do-
44	IES-1 OUT HOUSE	2R		Sri Jugal kishore Kathua	Attendant	Mathematics		290			-do-
45	NEW LIC COLONY D/57	2R		Sri Ashok kumar Dhal	Attendant	Issue	103	320	4800	1545	3255
46	NEW LIC COLONY U/24	2R		Sri Sudhansu kumar Barik	Attendant	Counter no.1	206	320	4800	3090	1710
47	OLD LIC COLONY 2/6	2R		Sri Bairagi Behera	Attendant			320			Reason of non deduction of arrear amount not mentioned in the calculation sheet produced to audit with co

											compliance sheet.
48	OLD LIC CO LONY 2/4	2R		Sri Pravat kumar Swain	Demonstrator			320			-do-
49	OLD LIC CO LONY 2/1	2R		Sri Hrushikesh Nayak	Attendant		73	320	4800	1095	3705
50	OLD LIC CO LONY G/27	1R		Sri Bishnu Prasad Sahoo	Attendant		73	290	4350	1095	3255
51	OLD LIC CO LONY G/28	1R		Vacant							
52	OLD LIC CO LONY G/81	1R		Sri Niranjana Das	Attendant		73	290	4350	1095	3255
53	TULASI PUR 4/23	2R		Sri Dillip Kumar Satpathy	Demonstrator		293	320	4800	4395	405
54	OMP NCC-1	3R		Sri Nabakishore Pal	Lab Attendant	Physics	103	880	13200	1545	11655
55	OMP NCC-2	3R		Sri Birenkumar Sahoo	Attendant	Ravenshaw HSS		880			Reason of non deduction of arrear amount not mentioned in the calculation sheet produced to audit with compliance sheet.
56	OMP NCC -3	3R		Sri Gadadhar Dalei	Lab Attendant		103	880	13200	1545	11655
	<b>TOTAL</b>										<b>555613.00</b>

In response to audit objection statement issued local authority stated that, as per GA Dept. guideline vide Ir. no. 231 rent dtd. 12.1.21 the new HR amount has been approved by the authority for deduction from salary of April 2022 and the same also deducted from salary and differential arrear from Jan 2021 to March 2022 will be realised in fifteen equal instalment from July 2022 and onwards. Note sheet page 6 and Arrear calculation of House rent sheet attached for reference.

After deducted the same compliance reported to next audit for verification. Till then **Rs.555613.00 is held under objection.**

**13.25 - Less amount deposited towards Rent from Late Sri Subash Chandra Senapati, Ex-Sr.Clerk, Ravenshaw University:- Memo No. 93**

On checking of Personal file of Sri Senapati, it is seen that he was staying in Quarter no. JO-1 after his retirement from Govt. service on 31.10.2020. He was re-engaged on contractual basis in Ravenshaw University vide O.O.No.2775 dtd.16.11.2020. Contractual engagement of letter of the authority is present in the file. He expired on 16.05.2021. After that his wife applied to retain the Quarter till October 2021 as per Diary no.1919 dtd.22.06.2021 and the same has been reflected in the personal file notesheet page N—14.

On 20.09.2021 Mrs Nirupama Senapati, W/O Late S.Senapati requested through an application to the Registrar, Ravenshaw University to give permission her, to vacate the allotted Quarter JO-1 by transferring household items outside of the University campus during 18.09.2021 to 26.09.2021 for final clearance and would like to handed over the Quarter. The OIC Security on the body of the application gave permission by writing as "Permitted" on 20.09.2021. Which imply that Mrs.Senapati vacated the Quarter not on May 2021 but on or after 26<sup>th</sup> September 2021. As a result of which Govt. sustain loss of Rs.7796.00 which needs recovery. On further scrutiny it is seen that arrear dues amounting to Rs.20866.00 was also pending towards rent. So in total Rs.28662.00 is loss of Govt. revenue.

Period	Amount as per audit.	Amount deposited.	Less deposit
June 2021 to September 2021	I) Quarter Rent @828/-pm=3312.00  II) <a href="#">WT@321=1284.00</a>  III) Electricity dues@800/-pm=3200  <b>Total=7796</b>  IV) Previous less deposited amount as per Ir. No.328/dtd.11.01.2021 of O.O.the Superintendent Engineer, CTC, (R&B) Division no.1, CTC.=20866.00  <b>Grand Total=Rs.28662.00</b>	0	Rs.28662.00
	<b>Total</b>		<b>Rs.28662.00</b>

In response to audit objection statement issued local authority recovered the amount as detailed below. So the objection dropped.

i) Try Challan no.231/dtd.25.1.22=Rs.20866.00

ii) Try.Challan no.86/dtd.8.2.22=Rs.3312.00

iii)Try.Challan no.87/dtd.9.2.22=Rs.1284.00  
 iv)Rav Univ.Cash Receipt no.124098/dtd.8.2.22=Rs.3200.00  
 Total=Rs.28662.00

**13.26 - Less amount collected towards Rent from Dr.Padan kumar Jena,Retired ,Ex-Prof. of Botany,Ravenshaw University,Now at-“SAISTAYAN”,Kanika Chhak New Colony,PO-Kanika Chhak,Cuttack-753008,Ph-No.9861094836:- Memo No.94**

On checking of Personal file of Dr. Jena,it is seen that he was staying in Quarter no. IES-1 -B after his retirement from Govt. service on 29.02.2020 to till 30.11.2020.

In G.O.no.51758-CS-IV-2/2010-F DT.15.12.2010 it is clearly mentioned that

- i)A Govt. employee on retirement is allowed to retain the quarter occupied by him for a maximum period of four months as per Rule 107-A of the Orissa Service Code and he shall have to pay in advance the Flat Licence fee for the said period.
- ii)Then the Licence fee at the rate of five times of Standard Licence fee shall be charged for the period of occupation of the Quarter beyond the permissible period followed with eviction proceedings as per rules in force.

In this case Dr.Jena retained the quarter but not paid 4months advance Flat licence fee.He was deposited his dues in the Treasury towards Quarter rent Rs.7452.00(@828/pm,WT [Rs.2223.00@247/-pm](#)and Electricity dues Rs.18000/-,@2000.00/pm in the Ravenshaw University account on 22.12.2020 after vacated the Quarter.He was staying in the quarter but neither giving flat licence fee in advance nor penal licence fee for the period from February 2020 to November 2020.As a result of which Govt. sustain loss of Rs.78660.00.

Above mentioned G.O No. 51758-CS-IV-2/2010-F DT.15.12.2010 vide Sl.12 stated that”In special circumstances for reasons which should be recorded the State Govt. may be special order wave or reduce the amount of licence fee to be recovered from any officer.”But in the Personal file of Dr. Jena such type of Govt.order is not present.So without the presence of special order of State Govt. it is not possible on the part of audit to accept the flat amount as genuine and Rs.78660.00 needs recovery from Dr.Jena Ex-HOD,Botany Dept.

Details are given below.

**Retired from Govt. service on 29.02.2020**

**Vacated the Quarter on 30.11.2020**

Period	Amount as per audit	Amount deposited in the Treasury as per deposit slip.	Less deposit	Remarks
1.03.2020 to 30.06.2020	Rs.828x4=Rs.3312.00	Rs.3312.00	0.00	Flat Licence fee.

	@Rs.828.00pm Normal/Flat licence fee.			
01.07.2020 to 30.11.2020	Rs.828x20x5months =Rs.82800.00  @Rs.828.00x20pm	Rs.4140.00	78660.00	Penal Licence fee.
<b>TOTAL</b>	<b>Rs.86112.00</b>	<b>Rs.7452.00</b>	<b>Rs.78660.00</b>	

Audit objection statement issued in this regard did not returned back with reply. So the objection holds good and **Rs.78660.00** needs recovery from Prof.Jena. Failing which the amount will be recovered from Ex VC Prof.Issan kumar Patra and Padan kumar Jena, Retired ,Ex-Prof. of Botany, Ravenshaw University as they are equally responsible for this. Because the then VC wave out his penal license fees.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Padan kumar Jena	Associate Prof	REGISTRAR Ravenshaw University CTC	78660

**13.27 - Clarification wanting regarding non collection of Municipality Tax from all the occupants of the quarters in side Ravenshaw University:- Memo No. 95**

During checking of General cash book with reference to Voucher guard file it was seen that a sum of Rs.60000000.00 was received from Higher Education during the month of March 2021 towards Holding Tax. and was paid to the Commissioner, CTC, Municipality vide vr.no.1037 dtd.24.03.2021 bearing chq. no.259436. against the demand of Rs.85892398.55 till 2021. Which includes Penal Interest of 10% on Arrear dues. It is seen that not a single pie is collected from the occupants of quarters inside Ravenshaw University during 2020-21. Instead of collecting Municipality Tax from the occupants of quarters of Ravenshaw University, the University is paying all the Tax amount either from his own fund or from the Higher Education grant.

it is clearly mentioned Vide Lr. No.51758-CS-IV-2/2010-F./dtd.15.12.2010 in Sl.no.6 that, "the amount of WT/Municipality Tax not being the nature of Property Tax shall continue to be recovered from all the occupants of the quarters as per orders of Govt.issued from time to time".

Audit objection statement issued in this regard did not returned back with reply. So the same needs to produced to next audit for verification.

**13.28 - Less amount collected towards Rent from Dr.Rabinarayan Samal, Retired Demonstratore, Physics, Ravenshaw University:- Memo No. 45**

On checking of Personal file of Dr. Samal, it is seen that he is staying in Quarter no. 2SEATS-1 after his retirement from Govt. service on 31.10.2020 to till date. He was re-engaged as contractual Demonstrator in Department of Physics in Ravenshaw University on the Forenoon of 6.8.2021. Contractual engagement of letter

of the authority is not present in the file. Only his joining letter is present and letter number and date of contractual appointment of the appointing authority is also not endorsed. He was applied to retain the Quarter after his retirement. But VC,Ravenshaw University in the note sheet page no.45 written as "Not allowed". Internal Auditor and Accounts Officer of Ravenshaw University stated that"May be allowed to retain the Govt accommodation in reference to G.O.no.51758-CS-IV-2/2010-F DT.15.12.2010"and Registrar,Ravenshaw University stated vide note sheet page no.46 allowed him to stay in the Quarter as per guide line of Govt..

In G.O.no.51758-CS-IV-2/2010-F DT.15.12.2010 it is clearly mentioned that

i)A Govt. employee on retirement is allowed to retain the quarter occupied by him for a maximum period of four months as per Rule 107-A of the Orissa Service Code and he shall have to pay in advance the Flat License fee for the said period.

ii)Then the Licence fee at the rate of five times of Standard Licence fee shall be charged for the period of occupation of the Quarter beyond the permissible period followed with eviction proceedings as per rules in force.

In this case Dr. Samal retained the quarter but not paid 4months advance Flat licence fee.He was deposited his dues in the Treasury and Electricity dues in the Ravenshaw account (WT=176,HR=414,in theTreasury & Electricity dues =900.00)after completion of every month.He was staying in the quarter but neither giving flat licence fee in advance nor penal licence fee for the period from March 2021 to July 2021 i.e till his contractual appointment in the University.As a result of which Govt. sustain loss of Rs.39330.00 which needs recovery.

Details are given below.

**Retired from Govt. service on 31.10.2020**

**Contractual appointment on 06.08.2021**

Period	Amount as per audit	Amount deposited in the Treasury as per deposit slip.	Less deposit	Remarks
1.11.2020 to 28.02.2021	Rs.414x4=Rs.1656.00 @Rs.414.00pm Normal/Flat licence fee.	Rs.1656.00	0.00	Flat Licence fee.
01.03.2021 to 31.07.2021	Rs.414x20x5months =Rs.41400.00 @Rs.414.00x20pm	Rs.2070.00	39330.00	Penal Licence fee.
<b>TOTAL</b>	<b>Rs.43056.00</b>	<b>Rs.3726.00</b>	<b>Rs.39330.00</b>	

In response to audit objection statement issued Local authority recovered Rs.39330.00 from Dr. Rabinarayan Samal Retired Demonstrator,Physics and deposited the amount in the Treasury vide challan no.235 dtd. 20.12.21.The same was verified and found correct.So objection raised against him is dropped.

**13.29 - CLARIFICATION WANTING REGARDING REFUND OF UNADJUSTABLE MONEY :- Memo No. 96**

During checking of advance register with reference to cash book it is seen that in most of the cases advance has been adjusted after one year or more than one year and the left out or un adjusted money deposited through

money receipt. It is also seen that the entire advance money refunded without expenditure even after one year or more than that. Retention of money for such a long period and after that the same unutilized money has been refunded to the sanctioning authority is not understood by audit. It is clearly mentioned in OGFR Rule 267(i) that ,” In cases where the advance is not utilized fully but the adjustment bill is submitted in time interest may be charged at the rate prescribed for advances for purchases of Motor conveyance (other than Motor Car) plus 2 1/2% on the unutilized portion of the advance from the date of drawl of advance to the date of refund of advance. So as per Finance Department Letter No.4482 dtd.02.02.2010(11.5% Interest )and as per OGFR Rule 267(i) (2.5% Penal Interest) i.e total 14% Interest will be charged to the un-utilized portion of the advance from the date of drawal of advance to the date of refund of advance. As a result of which Govt. sustain loss and needs recovery. Details are given below.

As per Rule 19 of OUAM 1987 no subsequent advance should be sanctioned by the sanctioning authority before adjustment of previous ones. But the university authority has not followed the rule. Here advances have been given while advances remained out standing against him.

Sl.no.	Name	Advance paid/vr .no/dt.	Advance paid amount	Adjusted amount through vr.	Refund amount through MR/dt	purpose	14% interest	Name of the cash book.
1(i)	Dr. K.K.Das, Commerce , DBA	133/dtd.4.6 .2020	350000.00	0	350000.00 (MR no.94 699/dtd.29. 12.20)	Dept.Dev.	28583.00	General (Total 7 months)
ii)	Dr.K.K.Das , Comm	777/dtd.11. 10.18	470000.00	96000	Rs.374000 9MR 9469 7/dtd.17.12 .20)	Placement Training	117810.00	Total 27 months
iii)	Dr.K.K.Das , Comm	1236/dtd.1 1.02.2020			Rs.500000 (MR94698/ DTD.17.12. 2020		58333.00	Total 10 months
iv)	Dr.K.K.Das , Comm	1191/dtd.7. 03.19			Rs.1371(M R.94676/1 4.05.20)		240	Total 15 months
	<b>TOTAL</b>						<b>233549.00</b>	

Objection statement issued in this regard returned back with reply as follows, "

i)Advance was granted for Departmental Development and check is given in the name of HOD Business Administration and the amount was kept in the HOD account. As the Covid period is continue and the University remain closed and my tenure of Headship is over on 31.12.2020.Hence there is no scope for expenditure in this regard and accordingly refunded by department cheque.

ii)For placement and training for the admission batch 2018-2020.

Due to covid of campus and on campus placement are not possible to conduct and hence accordingly the amount of Rs.374000/- refunded by cheque.

iii)For holding Seminar which was schedule on 22.03.2020.Due to Covid from 17.03 2020 university is closed and



the Seminar is cancelled .Hence the amount is refunded by cheque.

iv)Due to non admissible of bills of amount Rs.1371/- refunded."

In case of SI no.1, Dr. K.K.Das stated that due to covid University remained closed and tenure of Headship is over on 31.12.2020.So there is no scope for expenditure. The compliance of Dr. Das is not convincing at all. Because he knows that his tenure of Headship will over on 31.12.2020 and Covid Pandemic situation is prevailing all over the World. So same could have been done before that. But he waits till his tenure of Head ship is over. The money was kept in the HOD account. But neither Interest nor bank account was produced to audit .So the objection holds good.

In case of SI.no.2, Dr. K.K.Das stated that expenditure could not be made due to Pandemic situation and also silent regarding the account where the amount was kept. University closed due to covid from 17.03.2020 onwards and advance was given on 11.10.18.So from 11.10.18 to 17.12.2020 only Rs.96000/- was spent out of Rs.470000/- for placement and training for the admission batch 2018-2020.Which is not admissible on audit point of view. So the objection holds good and needs recovery.

In case of SI.no.3, Dr. K.K.Das stated that Seminar was schedule on 22.03.2020.Due to Covid from 17.03.2020 university is closed and the Seminar is cancelled. But the amount was refunded on 17.12.2020. and also silent regarding the account where the amount was kept. Refund of amount could have been done before that.But he waits till 17.12.2020. So the objection holds good.

In case of SI.no.4, Dr. K.K.Das stated that due to non admissible of bills of amount Rs.1371/- refunded. Which is accepted by audit and the inadmissible bill is wanting for verification.

So total Rs.233309.00 needs recovery from Dr.Kishore kumar Das.

### 13.30 - CLARIFICATION WANTING REGARDING REFUND OF UNADJUSTABLE MONEY :- Memo No. 97

During checking of advance register with reference to cash book, it is seen that in most of the cases advance has been adjusted after one year or more than one year and the left out or un adjusted money deposited through money receipt. It is also seen that the entire advance money refunded without expenditure even after one year or more than that. Retention of money for such a long period and after that the same unutilized money has been refunded to the sanctioning authority is not understood by audit. It is clearly mentioned in OGFR Rule 267(i) that ,” In cases where the advance is not utilized fully but the adjustment bill is submitted in time interest may be charged at the rate prescribed for advances for purchases of Motor conveyance (other than Motor Car) plus 2 1/2% on the unutilized portion of the advance from the date of drawl of advance to the date of refund of advance. So as per Finance Department Letter No.4482 dtd.02.02.2010(11.5% Interest )and as per OGFR Rule 267(i) (2.5% Penal Interest) i.e total 14% Interest will be charged to the un-utilized portion of the advance from the date of drawal of advance to the date of refund of advance. As a result of which Govt. sustain loss and needs recovery. Details are given below.

As per Rule 19 of OUAM 1987 no subsequent advance should be sanctioned by the sanctioning authority before adjustment of previous ones.But the university authority has not followed the rule.Here advances have been given while advances remained out standing against him.

Sl.no.	Name	Advance paid/vr .no/dt.	Advance paid amount	Adjusted amount through vr.	Refund amount through MR/dt	purpose	14% interest	Name of the cash book.
	Soumendra kumar Patra,MBA	843/dtd.30.11.17	188350.00	185475.00	2875.00(MR no.94681/dtd.4.6.2020)	Dept.Dev	1006	Total 30 months
	<b>TOTAL</b>						<b>1006.00</b>	

Objection statement issued in this regard did not returned back with reply. So the objection holds good and needs recovery from Sri Soumendra kumar Patra,MBA.

**13.31 - CLARIFICATION WANTING REGARDING REFUND OF UNADJUSTABLE MONEY :- Memo No.98**

During checking of advance register with reference to cash book it is seen that in most of the cases advance has been adjusted after one year or more than one year and the left out or un adjusted money deposited through money receipt. It is also seen that the entire advance money refunded without expenditure even after one year or more than that. Retention of money for such a long period and after that the same unutilized money has been refunded to the sanctioning authority is not understood by audit. It is clearly mentioned in OGFR Rule 267(i) that ,” In cases where the advance is not utilized fully but the adjustment bill is submitted in time interest may be charged at the rate prescribed for advances for purchases of Motor conveyance (other than Motor Car) plus 2 1/2% on the unutilized portion of the advance from the date of drawl of advance to the date of refund of advance. So as per Finance Department Letter No.4482 dtd.02.02.2010(11.5% Interest )and as per OGFR Rule 267(i) (2.5% Penal Interest) i.e total 14% Interest will be charged to the un-utilized portion of the advance from the date of drawal of advance to the date of refund of advance. As a result of which Govt. sustain loss and needs recovery. Details are given below.

As per Rule 19 of OUAM 1987 no subsequent advance should be sanctioned by the sanctioning authority before adjustment of previous ones. But the university authority has not followed the rule. Here advances have been given while advances remained out standing against him.

Sl.no.	Name	Advance paid/vr .no/dt.	Advance paid amount	Adjusted amount through vr.	Refund amount through MR/dt	purpose	14% interest	Name of the cash book.
	Prof.Asima Sahu,Pol.Sc.	1180/24.01.20	75000	0.00	Rs.75000(MR104406 /dt.19.02.21)	National Women's day.	10500	Total 12 months
	<b>TOTAL</b>						<b>10500.00</b>	General

In response to audit objection statement issued local authority stated that Rs.75000 was paid from the University fund to organize a two day National level conference during 7-8 March,2020.Due to Pandemic the lockdown was declared and the conference was cancelled. Tickets were booked for the outside Guests to arrive for the conference. The airlines took a long time to refund the amount on account of cancellation tickets. Hence the delay in refund of the amount.

Compliance of the Local authority is convincing and the objection raised is dropped.

**13.32 - CLARIFICATION WANTING REGARDING REFUND OF UNADJUSTABLE MONEY :- Memo No. 99**

During checking of advance register with reference to cash book it is seen that in most of the cases advance has been adjusted after one year or more than one year and the left out or un adjusted money deposited through money receipt. It is also seen that the entire advance money refunded without expenditure even after one year or more than that. Retention of money for such a long period and after that the same unutilized money has been refunded to the sanctioning authority is not understood by audit. It is clearly mentioned in OGFR Rule 267(i) that ,” In cases where the advance is not utilized fully but the adjustment bill is submitted in time interest may be charged at the rate prescribed for advances for purchases of Motor conveyance (other than Motor Car) plus 2 1/2% on the unutilized portion of the advance from the date of drawl of advance to the date of refund of advance. So as per Finance Department Letter No.4482 dtd.02.02.2010(11.5% Interest )and as per OGFR Rule 267(i) (2.5% Penal Interest) i.e total 14% Interest will be charged to the un-utilized portion of the advance from the date of drawal of advance to the date of refund of advance. As a result of which Govt. sustain loss and needs recovery. Details are given below.

As per Rule 19 of OUAM 1987 no subsequent advance should be sanctioned by the sanctioning authority before adjustment of previous ones. But the university authority has not followed the rule. Here advances have been given while advances remained out standing against him.

Sl.no.	Name	Advance paid/vr .no/dt.	Advance paid amount	Adjusted amount through vr.	Refund amount through MR/dt	purpose	14% interest	Name of the cash book.
	Dr.R.N.Mis hra,Phy	620/dtd.31.08.18	40000	37567/2.5.19	Rs.2433.00 (MR no.94 682/dtd.18.06.20	Dept.Dev	596	General Total 21 months
	<b>TOTAL</b>						<b>Rs.596.00</b>	

In response to audit objection statement issued local authjority deposited Rs.596/- in University account vide MR NO.124713 DTD.11.2.22 Which was verified and the objection dropped.

**13.33 - CLARIFICATION WANTING REGARDING REFUND OF UNADJUSTABLE MONEY :-MEMO-100**

During checking of advance register with reference to cash book it is seen that in most of the cases advance has been adjusted after one year or more than one year and the left out or un adjusted money deposited through money receipt. It is also seen that the entire advance money refunded without expenditure even after one year or more than that. Retention of money for such a long period and after that the same unutilized money has been

refunded to the sanctioning authority is not understood by audit. It is clearly mentioned in OGFR Rule 267(i) that ,” In cases where the advance is not utilized fully but the adjustment bill is submitted in time interest may be charged at the rate prescribed for advances for purchases of Motor conveyance (other than Motor Car) plus 2 1/2% on the unutilized portion of the advance from the date of drawl of advance to the date of refund of advance. So as per Finance Department Letter No.4482 dtd.02.02.2010(11.5% Interest )and as per OGFR Rule 267(i) (2.5% Penal Interest) i.e total 14% Interest will be charged to the un-utilized portion of the advance from the date of drawal of advance to the date of refund of advance. As a result of which Govt. sustain loss and needs recovery. Details are given below.

As per Rule 19 of OUAM 1987 no subsequent advance should be sanctioned by the sanctioning authority before adjustment of previous ones.But the university authority has not followed the rule.Here advances have been given while advances remained out standing against him.

Sl.no.	Name	Advance paid/vr .no/dt.	Advance paid amount	Adjusted amount through vr.	Refund amount through MR/dt	purpose	14% interest	Name of the cash book. General
	Dr.Purnendu Parhi,Chemistry	417/dtd.14.05.2014	10000	5832/27.11.2020	4168(MR 94686/dtd.14.7.2020	Public health	3598	Total 74 months
		1697/dt.30.10.14	30000	28695/27.11.2020	Rs.1305.00 (MR101434/DTD.12.11.2020	UG valS-2-14	1096	Total 72 months
		1483/24.09.2015	85000	77870	Rs.7130(104402/dt.13.01.21	UG-S-5-Val	5240	Total 63 months
	<b>TOTAL</b>						<b>9934.00</b>	

In response to audit objection statement issued local authority stated that in 2016 Dr. Purnendu Parhi, Chemistry went to USA on sabbatical for one year. Hence all the process get delayed. Reply of the local authority is not convincing. Because payment was made during 2014 and 2015 for Public health and exam. So before went to USA on sabbatical for one year amount would have been refunded. But after 6years the amount has been refunded. So the objection holds good and needs recovery.

**13.34 - CLARIFICATION WANTING REGARDING REFUND OF UNADJUSTABLE MONEY :-MEMO 101**

During checking of advance register with reference to cash book it is seen that in most of the cases advance has been adjusted after one year or more than one year and the left out or un adjusted money deposited through money receipt. It is also seen that the entire advance money refunded without expenditure even after one year or more than that. Retention of money for such a long period and after that the same unutilized money has been refunded to the sanctioning authority is not understood by audit. It is clearly mentioned in OGFR Rule 267(i) that

," In cases where the advance is not utilized fully but the adjustment bill is submitted in time interest may be charged at the rate prescribed for advances for purchases of Motor conveyance (other than Motor Car) plus 2 1/2% on the unutilized portion of the advance from the date of drawl of advance to the date of refund of advance. So as per Finance Department Letter No.4482 dtd.02.02.2010(11.5% Interest )and as per OGFR Rule 267(i) (2.5% Penal Interest) i.e total 14% Interest will be charged to the un-utilized portion of the advance from the date of drawal of advance to the date of refund of advance. As a result of which Govt. sustain loss and needs recovery. Details are given below.

As per Rule 19 of OUAM 1987 no subsequent advance should be sanctioned by the sanctioning authority before adjustment of previous ones. But the university authority has not followed the rule. Here advances have been given while advances remained out standing against him.

Sl.no.	Name	Advance paid/vr .no/dt.	Advance paid amount	Adjusted amount through vr.	Refund amount through MR/dt	purpose	14% interest	Name of the cash book. General
	Dr.G.Swain , Pol.Sc	2672/dtd.2 6.02.15	150000	128477/25. 9.2020	Rs.4544.00 (MR 94687 /DTD.18.09 .2020)	PG-S-3 & MCA Val	3552	Total 67 months
	<b>TOTAL</b>						<b>3552.00</b>	

In response to audit objection statement issued local authority recovered Rs.3552/- from Sri Gyana Ranjan Swain, Pol Sc. Vide MR NO.128169/- dtd.19.4.22 deposited in the counter no.5 which has been verified and the objection dropped.

**13.35 - CLARIFICATION WANTING REGARDING REFUND OF UNADJUSTABLE MONEY :- Memo No.102**

During checking of advance register with reference to cash book it is seen that in most of the cases advance has been adjusted after one year or more than one year and the left out or un adjusted money deposited through money receipt. It is also seen that the entire advance money refunded without expenditure even after one year or more than that. Retention of money for such a long period and after that the same unutilized money has been refunded to the sanctioning authority is not understood by audit. It is clearly mentioned in OGFR Rule 267(i) that ,," In cases where the advance is not utilized fully but the adjustment bill is submitted in time interest may be charged at the rate prescribed for advances for purchases of Motor conveyance (other than Motor Car) plus 2 1/2% on the unutilized portion of the advance from the date of drawl of advance to the date of refund of advance. So as per Finance Department Letter No.4482 dtd.02.02.2010(11.5% Interest )and as per OGFR Rule 267(i) (2.5% Penal Interest) i.e total 14% Interest will be charged to the un-utilized portion of the advance from the date of drawal of advance to the date of refund of advance. As a result of which Govt. sustain loss and needs recovery. Details are given below.

As per Rule 19 of OUAM 1987 no subsequent advance should be sanctioned by the sanctioning authority before adjustment of previous ones. But the university authority has not followed the rule. Here advances have been given while advances remained out standing against him.

Sl.no.	Name	Advance paid/vr .no/dt.	Advance paid amount	Adjusted amount through vr.	Refund amount through MR/dt	purpose	14% interest	Name of the cash book. General
	Dr.B.K.Panda,Phy	252/22.05.17	120000	114565/7.4.2018	5435.00(MR.94693/2.11.2020)	PG entrance	2600	Total 41 months
		1035/dtd.19.01.18	118600	116259/12.5.18	Rs.2341.00 (MR 94694 /2.11.2020)	Dept.Dev.	901	Total 33 months
	<b>TOTAL</b>						<b>3501.00</b>	

Audit objection statement issued in this regard did not returned back with reply. So the objection holds good and needs recovery from the person concerned.

**13.36 - CLARIFICATION WANTING REGARDING REFUND OF UNADJUSTABLE MONEY :-MEMO 103**

During checking of advance register with reference to cash book it is seen that in most of the cases advance has been adjusted after one year or more than one year and the left out or un adjusted money deposited through money receipt. It is also seen that the entire advance money refunded without expenditure even after one year or more than that. Retention of money for such a long period and after that the same unutilized money has been refunded to the sanctioning authority is not understood by audit. It is clearly mentioned in OGFR Rule 267(i) that ,” In cases where the advance is not utilized fully but the adjustment bill is submitted in time interest may be charged at the rate prescribed for advances for purchases of Motor conveyance (other than Motor Car) plus 2 1/2% on the unutilized portion of the advance from the date of drawl of advance to the date of refund of advance. So as per Finance Department Letter No.4482 dtd.02.02.2010(11.5% Interest )and as per OGFR Rule 267(i) (2.5% Penal Interest) i.e total 14% Interest will be charged to the un-utilized portion of the advance from the date of drawal of advance to the date of refund of advance. As a result of which Govt. sustain loss and needs recovery. Details are given below.

As per Rule 19 of OUAM 1987 no subsequent advance should be sanctioned by the sanctioning authority before adjustment of previous ones. But the university authority has not followed the rule. Here advances have been given while advances remained out standing against him.

Sl.no.	Name	Advance paid/vr .no/dt.	Advance paid amount	Adjusted amount through vr.	Refund amount through MR/dt	purpose	14% interest	Name of the cash book. General
	Manoranjan Sethi, Steno, VC	1209/dt.1.2 .20	50000	24610/5.5. 2020	Rs.25390( MR104408 /DTD.23.03 .21)		3355	Total 12 months
	<b>TOTAL</b>						<b>3355.00</b>	

Audit objection statement issued in this regard did not returned back with reply. So the objection holds good and needs recovery from the person concerned.

**13.37 - SHED has been allotted to outsiders of Ravenshaw University:- Memo No. 67**

In the following cases SHED of Ravenshaw University has been allotted to the outsiders of Ravenshaw University. License fee of the quarter has not been deducted. Nominal electricity @120.00 per month collected and deposited in Ravenshaw university account. But no water tax has been deposited . In the University outsiders are allowed to stay in the campus and SHED has been allotted and Electricity connected to their SHEDS.

Detail are given below

SL.NO	NAME/DESIGN.	HR	WT	Nominal Electricity dues collected per month.
1	Mr.Banamali Panda(Mandira Nana)	0	0	0
2	Laxmi Sethy(Laundry)	0	0	0
3	Mr.Ramachandra Barik(PHD Staff)	0	0	500
4	Mr.Pradyumna Das(PHD staff)	0	0	0
5	Mr.Basu Sethy(Laundry)	0	0	0
6	Mr.Khageswar Sahoo(PWD staff)	0	0	500
7	Mr Bharat chandra Behera(PWD Staff)	0	0	500

8	Pradeep Nayak,Jr. clerk,BJB College	0	0	800
9	Kumar Swain,PHD Office	0	0	500
10	Akshaya Kumar Mohanty,PHD	0	0	500
11	P.K.Behera,P.H.D,JE ,Quarter	0	0	500
12	Birakishore Barik,PHD	0	0	500
13	Sudarsan Barik,PHD	0	0	500
14	Raghunath Behera,PHD	0	0	500
15	Pratima Nayak,PHD	0	0	500
16	Bijay kumar Routray,PHD	0	0	500
17	Subash Chandra Jena,Contractor	0		Meter
18	Executivr Engineer,PHD	0	0	Meter
19	Amarnath Dash,Contractor	0	0	Meter
20	R.K.Sahoo,S.P.Construction	0	0	Meter
21	Swarage Pump	0	0	Meter
22	Rashmi Ranjan Mohapatra,PHD Staff	0	0	Meter

Audit objection statement issued in this regard did not returned back with reply. So the same needs to produced to next audit for verification.

**13.38 - Improper allotment of Quarter Memo No.47**

On scrutiny of list showing the allotment of quarter to different staffs of University, it is noticed that some HIG Qtrs meant for teaching staffs - Reader and Professors have been allotted to LIG staff. On verification of pay acquaintance of the Qtr occupants, it is noticed that the University receives a meagre amount than that would be due for such improper allotment of Qtrs. It is seen many of the Reader and Professors are not residing in the Qtr meant for them due to either artificial shortage or strategic arrangements. Whatever may be the case the University is losing its revenue in either side. Under which circumstances the Qtr meant for higher pay range employees have been allotted to lower pay groups by sustaining loss not understood by audit.

Details are given below.

Type of Quarter	Eligibility	Govt. dues.	To whom allotted	Dues collected	Less Collection	Less Collection	Compliance of the local authority.



					per Month	per Annum ie.from 2020 to 2021	
SO-6	Professor/Reader	QR.Rent=828.00 WT=468.00 Electricity=2000	Dr.Siba Sankar Sahoo,Geog	QR.Rent=414.00 WT=235.00 Electricity=1600.00	QR.Rent=414.00 WT= 235 .00 Electricity=400.00	QR.Rent=4698 WT=2820.00 Electricity=4800	
JO-2	Assistant Prof.	QR.Rent=828.00 WT=468.00 Electricity=1600	Mr.A.K.Khuntia,Sports Officer.	QR.Rent=828.00 WT=468.00 Electricity=900	QR.Rent=0.00 WT=0.00 Electricity=600.00	QR.Rent=0.00 WT=0.00 Electricity=7200	
SO-10(A)	Professor/Reader	QR.Rent=414.00 WT=468.00 Electricity=1600	Sri Nabinn kumar Sahoo  (Attendant,Zoology)	QR.Rent=103.00 WT=91.00 Electricity=500.00	QR.Rent=311.00 WT=377.00 Electricity=1100.00	QR.Rent=3732.00 WT=4524.00 Electricity=13200	
SO-12(A)	Professor/Reader	QR.Rent=414.00 WT=468.00 Electricity=1600	Mr.Tapas Ranjan Swain(Library)	QR.Rent=103.00 WT=185.00 Electricity=800.00	QR.Rent=311.00 WT=283.00 Electricity=800.00	QR.Rent=3732.00 WT=3396.00 Electricity=9600	
2SEATS-2	Assistant Professor	QR.Rent=414.00 WT=468.00 Electricity=1600	Sri S.N.Baliarsingh  (Attendant)	QR.Rent=103.00 WT=91.00 Electricity=500.00	QR.Rent=311.00 WT=377.00 Electricity=1100.00	QR.Rent=3732 WT=4524.00 Electricity=13200	As per Ir. No. 23/Rent/12.1.21 HR 880/- will be deducted wef 1.1.2021 .Rs.103.00 towards HR has been deducted as per Ir. No. 7228 dtd.16.11.21 and copy attached.
4SEATS-2	Assistant Professor	QR.Rent=414.00 WT=468.00	Mr.Jayanta Kumar Mohanty,WI	QR.Rent=293.00 WT=168.00	QR.Rent=121.00 WT= 300.00	QR.Rent=1452 WT= 3600	

		Electricity=1 600		Electricity=9 00.00	Electricity= 700	Electricity= 8400	
	TOTAL LESS COLLECTE D					QR.Rent=17 346  WT= 18864  Electricity= 56400  TOTAL=926 10.00	

In response to audit objection statement issued on this score, only Sri Sachidananda Baliarsing gave his compliance. He stated that new rent has been implemented and as per letter no. 7228 dtd.16.11 2016 Rs. 103.00 has been deducted and copy attached for reference. But the said copy has not been attached. So objection holds good in all the cases and need be recovered.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Anjan Kumar Khuntia	Sports Officer	Registrar Ravenshaw University CTC	7200
2	Dr.Siba Sankar Sahoo,Geog	Asst.Prof	Registrar Ravenshaw University CTC	12318
3	Jayanta Kumar Mohanty,	WI	Registrar Ravenshaw University CTC	13452
4	Mr.Tapas Ranjan Swain	Library Asst	Registrar Ravenshaw University CTC	16728
5	Sachidananda Baliarsingh	Attendant	Registrar Ravenshaw University CTC	21456
6	Sri Nabinn kumar Sahoo	Attendant,Zoology	Registrar Ravenshaw University CTC	21456

**13.39 - NON COLLECTION OF ELECTRICITY DUES AND WATER TAX FROM THE SHEDS:-MEMO 55**

Electricity dues has been collected from the staffs of Ravenshaw University who are staying in the SHEDs of University campus. But in the following cases although SHEDs have been allotted but neither nominal electricity dues nor Water tax has been deducted from the salary.

Detail are given below.

SL.NO	NAME/DESI GN.	Electricity dues	WT	AMOUNT	Amount as per audit for 2020-21.	Amount deducted.	Less deducted
1	Mr.Sanjay kumar Ray,E lectrician,Po	400	50	450	5400	0	5400

	wer House						
2	Mr.Abhi Jena,Pump Driver,PWR HOUSE	500	50	550	6600	0	6600
3	Mr.Sadasiba Samal,Electrician,Power house	500	50	550	6600	0	6600
4	Mr.Sankar Ojha,Attendant,Power House	500	50	550	6600	0	6600
5	Mr.Sudhansu Sekhar Sahoo,Power house	500	50	550	6600	0	6600
	<b>TOTAL LESS COLLECTION</b>	2400	250	2650	31800	0	31800

Objection statement issued in this regard did not returned back with reply. So the objection holds good and needs recovery from the above mentioned staffs.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Abhi Jena	Pump Driver,PWR house	Registrar Ravenshaw University CTC	6600
2	Sadasiba Samal	Electrician,Power house	Registrar Ravenshaw University CTC	6600
3	Sanjay kumar Ray	Electrician,Power House	Registrar Ravenshaw University CTC	5400
4	Sankar Ojha	Attendant,Power House	Registrar Ravenshaw University CTC	6600
5	Sudhansu Sekhar Sahoo	Power house	Registrar Ravenshaw University CTC	6600

**13.40 - SHED has been allotted to outsiders of Ravenshaw University:- Memo No. 56**

In the following cases, SHEDs of Ravenshaw University have been allotted to the outsiders of Ravenshaw University. License fees of the quarters have not been deducted. Nominal electricity @120.00 per month collected and deposited in Ravenshaw university account. But no water tax has been deposited .

Detail are given below.

SL.NO	NAME/DESIGN.	HR	WT	Electricity dues	Total amount collected dur	Amount to be collected	Less collection
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					ing2020-21.	during2020-21.	
1	Mr.Banamali Panda(Mandira Nana)	0	0	120	1440	2040	600 (WT dues @50/-pm)
2	Laxmi Sethy(Laundry)	0	0	120	1440	2040	600 (WT dues @50/-pm)
3	Mr.Ramachandra Barik(PHD Staff)	0	0	120	1440	2040	600 (WT dues @50/-pm)
4	Mr.Pradyumna Das(PHD staff)	0	0	120	1440	2040	600 (WT dues @50/-pm)
5	Mr.Basu Sethy(Laundry)	0	0	120	1440	2040	600 (WT dues @50/-pm)
6	Mr.Khageswar Sahoo(PWD staff)	0	0	120	1440	2040	600 (WT dues @50/-pm)
7	Mr Bharat chandra Behera(PWD Staff)	0	0	120	1440	2040	600 (WT dues @50/-pm)
8	Pradeep Nayak,Jr. clerk,BJB COLLEGE	0	0	800	9600	10200	600 (WT dues @50/-pm)
	TOTAL				19680	24480	4800 less collected.

Audit objection statement issued in this regard did not returned back with reply. So the same need to be produced to next audit for verification. Till then Rs.4800 is held under objection.

**13.41 - Regarding non collection of nominal Electricity dues and Water Tax from the Security personnel allotted to Quarter no.SO-12(B):-MEMO 57**

Quarter No.SO-12(B) has been allotted to Security Personnel of Ravenshaw University. But neither nominal Electricity dues nor Water Tax collected and deposited in the University account. As a result of which Ravenshaw University sustained loss of Rs. 56880.00 from April 2017 to March 2021 in total and needs recovery.

Detail are given below.

NAME/DESI GN.	WT		Electricity dues		Total amount collected from dtd. 4/17 to dtd. 3/21 towards Electricity & Water Tax.	Amount to be collected from 4/17 to dtd. 3/21 towards Electricity & Water Tax.	Less collection
	Drawn as per cash book.	Due as per audit.	Drawn as per cash book.	Due as per audit.			
Security Personnel	0	185	0	1000	0	48000+888= Rs.56880.00	Rs.56880.00
Total less collection						Rs.56880.00	

Audit objection statement issued in this regard did not returned back with reply. So the same needs to produced to next audit for verification and settle the objection.

**13.42 - Regarding less collection of nominal Electricity dues and non collection of Water Tax from the staffs of Ravenshaw University:- Memo No. 58**

In the following cases even the nominal electricity has been less collected than the actual due as compared to other staffs of Ravenshaw University with same category. Water Tax also has neither been deducted nor deposited in the University.

Details of the cases are given below.

Sl.no.	NAME/DE SIGN.	WT collected	WT as per audit. @50/ pm	Electricity dues collected @120	Electricity dues as per audit per month. @400/pm	Total amount collected from dtd. to dtd.	Amount to be collected from dtd. To dtd.	Less collection
1	Bishnu Pra dhan, Office staff.	0	600(4/20 to 3/21)	1440(4/20 to 3/21)	4800(4/20 to 3/21)	1440	5400	3960
2	Ramachan dra Sahoo, Office staff, Mali	0	600	1440	4800	1440	5400	3960
3	Anil kumar	0	600	1440	4800	1440	5400	3960

	Mallick, Lawn Mali							
4	Sarat kumar Barik, Lawn Mali	0	600	1440	4800	1440	5400	3960
5	Rajkishore Sethy, Library	0	600	1440	4800	1440	5400	3960
6	Pitambar Nayak, Exam section	0	600	1440	4800	1440	5400	3960
	<b>TOTAL</b>	<b>0</b>	<b>3600</b>	<b>8640</b>	<b>28800</b>	<b>8640</b>	<b>32400</b>	<b>23760</b>

Audit objection statement issued in this regard did not returned back with reply. So the objection holds good and needs recovery from the staffs mentioned above.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Anil kumar Mallick, Lawn Mali	Lawn Mali	Registrar Ravenshaw University CTC	3960
2	Bishnu Pradhan	Office staff.	Registrar Ravenshaw University CTC	3960
3	Pitambar Nayak, Exam section	Exam section	Registrar Ravenshaw University CTC	3960
4	Rajkishore Sethy, Library	Library	Registrar Ravenshaw University CTC	3960
5	Ramachandra Sahoo, Office staff, Mali	Office staff, Mali	Registrar Ravenshaw University CTC	3960
6	Sarat kumar Barik, Lawn Mali	Lawn Mali	Registrar Ravenshaw University CTC	3960

**13.43 - Water tax has not been collected from the staffs residing in SHED of the University campus.**

In the following cases SHED has been allotted to the following staffs of Ravenshaw University. Electricity dues deposited but no water tax has been deducted from the salary.

Detail are given below.

SL.NO	NAME/DESIGN.	WT Collected	WT as per audit
1	Ashok Barik	0	@50x12=600
2	Ajaya Jena, Dispensary	0	@50x12=600
3	Gyana Ranjan Biswal	0	@50x12=600

4	Saroj kumarDash,Attendant MCA	0	@50x12=600
5	Binod Nayak,Attedant,Office	0	@50x12=600
6	Jogendra Mahala,Attendant Geography	0	@50x12=600
7	Sanjay Kumar Dash,Office	0	@50x12=600
8	Bhagirathi Behera	0	@50x12=600
9	Tapan Nayak,Sweeper,Eco	0	@50x12=600
10	Kanu charan Nayak,Seveen Pillar	0	@50x12=600
11	Padmanabha Jena,Office Attendant	0	@50x12=600
12	Jayram Swain,GroundMan	0	@50x12=600
13	Bunu,Ground Man	0	@50x12=600
14	Basudev Das,Office	0	@50x12=600
15	Prakash Thappa,Attendant,ITM	0	@50x12=600
16	Gadadhar Mohanty,Mali	0	@50x12=600
17	Ranjan kumar Sahoo	0	@50x12=600
18	Sanatan Das,Office	0	@50x12=600
19	Sibaprasad Nayak,Attendant VC Office	0	@50x12=600
20	Jugal Kathua,Attendant Math	0	@50x12=600
21	Suresh kumar Behera	0	@50x12=600
22	Samrat ranjan Khatua,Computer,Office	0	@50x12=600
23	Jatadhari Parida,Lab.Attend.	0	@50x12=600
24	Anilkumar Mallick,Lawn Mali	0	@50x12=600
25	Sarat kumar Barik,LawnMali	0	@50x12=600
26	Rajkishore Sethy,Library	0	@50x12=600
27	Tuna Nayak,Sweeper,Physics	0	@50x12=600
28	Hemant Barik,Lawn Mal	0	@50x12=600
29	MD.Alim,Attend.Library	0	@50x12=600
30	Manoranjan Das,Office caretaker	0	@50x12=600

31	Deepak Dash,MCA Staff	0	@50x12=600
32	Muna Sethi,Hindi Dept.	0	@50x12=600
	<b>TOTAL</b>	<b>0</b>	<b>19200</b>

Audit objection statement issued in this regard did not returned back with reply. Attention of the authority is drawn here by to effect recovery towards water charges from th concerned consumers. . Till then Rs.19200 is held under objection.

**13.44 - Money Receipt Books are wanting (osp-208)**

The following Money Receipt books are not produced to audit.

i)MR No.105701 to 105800

ii)MR No.110301 to 110400

So through objection statement audit needs clarification regarding the production of MR Books.

Objection statement was not returned back till closer of audit.So the same needs to produced to next audit for verification..

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Irregular evaluation of tender in procurement of scientific equipment under OHEPEE programme:-  
Memo No. 233**

As per provision stipulated in the OGFR & guidelines of procurement of goods (Finance department,Govt. of Odisha,February 2012) and procurement Manual issued by State Program Management Unit,OHEPEE,authority delegated with financial powers of procuring goods shall have the responsibility to bring transparency in public procurement & fair,equitable treatment of suppliers.For purchasing high value plant,machinery of complex and technical nature,bids may be obtained in two parts i.e technical & financial,the technical bids are to be opened first & evaluated by a competent committee.At the second stage,financial bids of only technically acceptable offers shall be opened for further evaluation and ranking before awarding the contract.All essential information for sending responsive bid,including the criteria for eligibility,factors for evaluating the bids and awarding the contract should be clearly indicated in the bidding documents.The bids shall be evaluated interms of the conditions incorporated in the bidding documents,no new condition shall be brought in to consideration for evaluation of the bids.

On scrutiny of the related files it was noticed,the University invited tender(July 2019) for supply of 11 different kind of scientific equipment under World Bank Assisted OHEPEE program requiring submission of technical & price offer by 13<sup>th</sup> August 2019.In all 17 bidders submitted their offer for different equipment.Comparative statement of specification was prepared on 8<sup>th</sup> November 2019. The purchase Committee comprising of the Registrar of University,Comptroller of Finance, In-charge of stock/store,Co-ordinator,OHEPEE,Principal Investigators of the project evaluated the price bids(16.11.19) and recommended to award the supply with the following observations:-

Name of the equipement	Number of firms submitted technical & price offer	Observation of the Committee	Firms recommended by the Committee.	Audit Remarks
Chemidoc System with Multiplex	Three firms	All firms claimed to satisfy all the	M/S Biotechnika offer price=Rs.2787500+G	Eventual single bid.



Capaality		<p>specification and called for opening of the price bid. But during opening,the Pls raised concern that two of the firms products displayed on the website did not match with the specification.Hence,the</p> <p>rest firm Bio-technika offer of Rs.2787500+GST was found L1.</p>	ST	
High speed refrigerated centrifuge	Five firms	<p>All firms claimed to satisfy all the specification.Accordingly,price bids were opened.During opening,the Pls raised their concern that two of the firms products displayed on the website did not match with the specification.Hence,M/s Bio-apps offer of Rs.952381+GST was found L1 among others.</p>	M/S Bo-apps offer of Rs.952381+GST	Rejection on ground of non-fulfillment of technical parameter after opening of price bid.
Shaker incubator(Refrigerated)	Five firms	<p>All firms claimed to satisfy all the specification.The lowest price quoted by firm-2 i.e M/S Scigenics Biotech pvt.Ltd(L1) followed by M/S Suravi Instruments(L2).But the Pls raised concern that the above two firms products displayed on the website did not match with the specification.Hence,out of the rest three firms,the lowest price offered by firm-4 i.e M/S Bio-apps (L3) with price of Rs.813750+GST is recommender</p>	M/S Bioapps price of Rs.813750+GST	Rejection on ground of non-fulfillment of technical parameter after opening of price bid and selection L3 offer instead of L1 offer.

		instead of the L1 above.		
Total organic carbon(TOC)analyz er with total nitrozen measurement system	Two firms	Both the firms claimed to satisfy the specification given in the tender and called for opening price bid.During opening,the Pls raised their concern that one of the above two firms products is not suitable for marine analysis.Hence,another firm Swan Environmental pvt ltd is found L1 for Rs.1773000+ GST	M/S Swan Environmental pvt.ltd for Rs.1773000+GST	Eventual single bid.
Water bath	Two firms	M/S Swan Scientific was L1 but looking to their details,it failed to meet all the desired qualities, there was no details regarding the warranty period.Hence the L1 firm may not be considered and the L2 firm i.e Biotechnikamay be considered for purchase order for Rs.395000.00+GST	Biotechnika offer of Rs.395000+GST	Eventual single bid.
Modular cold Room	Three firms	M/S Biotechnika quoted Rs.782000+GST,M/S Integra Biotek quoted Rs.870000+ GST and M/SS.R.Lab Instruments quoted of Rs.595000+GST.But SRLab quoted only for cold room and not about homogenizer as per specification.Hence M/S Biotechnika is found L1 for Rs.782000+GST.	M/S Biotechnika for Rs.782000+ GST	Rejection on ground of non-fulfillment of technical parameter after opening of price bid.
			Rs.75,03,631.00(excluding GST)	

Accordingly Registrar issued (December 2019)purchase order to the selected firm for supply of the equipment

and paid(July 2020 to February 2021) Rs.75.04lakh excluding GST for the supply of the equipment.

The University had not constituted a committee for deailed evaluation of the technical specification.Instead of proper evaluation of technical bids by a committee prior to opening of price bids,the purchase committee opened the price offer of suppliers based upon claim of suppliers for satisfaction of technical specification.But after the price of all the firms become discovered and disclosed,the committee rejected the offer of the suppliers for non-fulfillment of technical specification & requirement.Due to such rejection,in three cases,the bid becomes eventually single and required to be cancelled and fresh tender invited for fair price discovery,where in other cases,lowest offer of supplier rejected on the ground of technical ground.

So the evaluation of tender and award of purchase of equipment of Rs.75.04 lakh was not in conformity with the stipulated norms and principle of public procurement and becomes irregular.

Audit objection statemen issued in this regard did not returned back with reply.

In all the stages of procurement i.e invitation & evaluation of tender,award of contract,the provision & stipulation outlined in the guidelines/norm for public procurement may be sincerely followed to make the process economy and transparent.So till the compliance Rs.7504000.00 is held under objection.

**14.2 - Clarification wanting regarding non payment of Service tax/GST made to the service provider Paritosh Agency towards cleaning of Ravenshaw University campus and rooms:- OSP-111**

During audit it is seen that a sum of Rs.648330.00 has been less paid to the service provider M/S Paritosh services while paid the remuneration on following months due to non inclusion of Service Tax/GST in the remuneration bill. As a result of which Govt. sustain loss of Rs.648330.00 towards Service tax/GST.

Details are given below. If the same has been paid at any date produced to audit for verification.

**GST came in to effect on 1<sup>st</sup> July2017 @18% in cleaning services.\**

Sl.no.	Period	Remuner ation	Service Tax/GST	Total paid	Total as per audit.	Less paid	Chq.no./d t.	Name of the file and note sheet page no.	Name of the COF
1. 1	4/2016	140000	0.00	140000.00	159600.00	19600	chq.050768/dtd.12.05.2016 & chq.014389/dtd.12.05.2016	ACS-57/2008 Part-1(Clea ning by out side a gency)Ac counts se ction.Pag e no.N-104	
1.	5/2016	140000	0.00	14000.00	159600.00	19600	chq.0144	ACS-	

					0		63/dtd.25.06.2016 & chq.014464/dtd.25.06.2016	57/2008 P art-1(Cleaning by out side a gency)Ac counts se ction.Pag e no.N-106	
1.	6/2016	140000	0.00	14000.00	159600.00	19600	chq.014576/dtd.4.08.16 & chq.014577/dtd.25.04.08.16	ACS-57/2008 P art-1(Cleaning by out side a gency)Ac counts se ction.Pag e no.N-108	
1.	7/2016	140000	0.00	14000.00	159600.00	19600	chq.014593/dtd.08.08.2016 & chq.014594/dtd.08.08.2016	ACS-57/2008 P art-1(Cleaning by out side a gency)Ac counts se ction.Pag e no.N-110	
1.	8/2016	140000	0.00	14000.00	159600.00	19600	chq.014671/dtd.19.09.2016 & chq.014672/dtd.19.09.2016	ACS-57/2008 P art-1(Cleaning by out side a gency)Ac counts se ction.Pag e no.N-112	
1.	9/2016	140000	0.00	14000.00	159600.00	19600	chq.050782/dtd.26.10.2016 & chq.014807/dtd.26.10.2016	ACS-57/2008 P art-1(Cleaning by out side a gency)Ac counts se ction.Pag e no.N-114	
1.	10/2016	140000	0.00	14000.00	159600.00	19600	chq.014895/dtd.24.11.2016 & chq.0148	ACS-57/2008 P art-1(Cleaning by	

							96/dtd.24. 11.2016	out side a gency)Ac counts se ction.Pag e no.N-116	
1.	11/2016 &12/2016	280000	0.00	28000.00	319200.0 0	39200	chq.9575 64/dtd.31. 01.2017 & chq.9575 65/dtd.31. 01.2017	ACS- 57/2008 P art-1(Clea ning by out side a gency)Ac counts se ction.Pag e no.N-121	
9	1/2017	140000	0.00	14000.00	159600.0 0	19600	chq.2627 31/dtd.23. 02.2017 & chq.2627 32/dtd.23. 02.2017	ACS- 57/2008 P art-1(Clea ning by out side a gency)Ac counts se ction.Pag e no.N-126	
10	2/2017 &3/2017	338500	0.00	338500.0 0	385890.0 0	47390	chq.3202 27/dtd.07. 04.17 & c hq.32022 8/dtd.07.0 4.2017	ACS- 57/2008 P art-1(Clea ning by out side a gency)Ac counts se ction.Pag e no.N-128	
11	4/2017	198500	0.00	198500.0 0	226290.0 0	27790	chq.3203 11/dtd.2.0 5.2017 & chq.3203 12/dtd.2.0 5.2017	ACS- 57/2008 P art-1(Clea ning by out side a gency)Ac counts se ction.Pag e no.N-129	
12	5/2017 &6/2017	397000	0.00	397000.0 0	452580.0 0	55580	chq.3205 15/dtd.04. 07.17 & c hq.32051 6/dtd.04.0 7.2017	ACS- 57/2008 P art-1(Clea ning by out side a gency)Ac counts se	

								ction.Pag e no.N-130	
13	7/2017 &8/2017	397000	0.00	397000.0 0	468460.0 0	71460	chq.3207 41/dtd.05. 09.17 & c hq.32074 2/dtd.05.0 9.2017	ACS- 57/2008 P art-1(Clea ning by out side a gency)Ac counts se ction.Pag e no.N-132	
14	9/2017 &10/2017	397000	0.00	397000.0 0	468460.0 0	71460	chq.3209 08/dtd.08. 11.17 & c hq.32090 9/dtd.08.1 1.2017	ACS- 57/2008 P art-1(Clea ning by out side a gency)Ac counts se ction.Pag e no.N-2  <b>(New part file as per cheque issue file page no. 53.New part file not produced to audit.)</b>	
15	11/2017 &12/2017	397000	0.00	397000.0 0	468460.0 0	71460	chq.0499 63/dtd.16. 01.2018 & chq.0153 43/dtd.16. 12.2018	ACS- 57/2008 P art-1(Clea ning by out side a gency)Ac counts se ction.Pag e no.N-3  <b>(New part file opened as per cheque issue file page no. 75.Part file not produced</b>	

16	1/2018 & 3/2018	595500	0.00	595500.00	702690	107190	chq.3893 27/dtd.02.06.2018 & chq.3893 28/dtd.02.06.2018	ACS-57/2008 Part-1(Cleaning by out side a gency)Ac counts section. Page no.N-157	to audit.)
<b>TOTAL</b>		4120500.00	0.00	4120500.00	4768830.00	<b>648330.00</b>			

In response to audit objection statement issued local authority stated that the amount was paid as per claim of the firm. Less payment is not a loss.

The reply of the local authority is not convincing at all. Because the firm claimed the GST amount but the local authority paid excluding the GST .According to Sl.no.66 of Notification no.12/2017-Central Tax(Rate),dated 28.6.2017 as amended services provided to an educational institution,by way of Security or cleaning or housekeeping services performed in such educational institution is chargeable to NIL rate of GST provided the exemption shall not applicable an educational institution other than an institution providing services by way of Pre-school education and education upto higher secondary school and equivalent. Therefore Ravenshaw is not eligible to avail the exemption since it is an University. So it is a straight loss of Govt. and needs recovery. It is also seen that Ravenshaw University paid GST to Security services for that period & 4/18 and onwards as per Govt guideline. For this the following officers are responsible.

- i) Sri Laxmikumar Dakua, COF=324165.00
- ii) Rajashree Pradhan, Jr. Clerk, Accountant=324165.00

**14.3 - Excess payment made to Tahasildar Athagarh towards the penal Interest due to lack of internal control on the part of the University authority:-Memo No. 216**

The Govt. of Odisha, Revenue Deptt. Letter No-GE(ctc)-03/2012-18625/RDM Dt.23.04.2012 sanctioned an area of Ac126.40dec of govt. land comprising 44No. of plots in favour of Ravenshaw University, Cuttack at-Mauza Brajabihari Pur Tahsil Athagarh for construction of 2 nd Campus. Physical possession of Ac 124.50dec comprising 43no. of plots has been handed over by the Tahasildar Athagarh to the Registrar of Ravenshaw University, Cuttack on dt.26.09.2012 vide letter No-4198 dt.24.09.2012 and the rest one plot Acr 1.90dec has not been transferred to Ravenshaw University Cuttack. Ravenshaw University is depositing Rs.13,82,500.00 per annum to Athagarh Tahasil for the land of 2nd Campus towards ground rent, cess and incidental charges from the University fund,the hard earned money of the parents of the students.

On scrutiny of related files it was noticed that a sum of Rs. 539262.00 was paid to Tahasildar,Athagarh towards panal interest during the period 14-15 to 15-16 and 18-19 to 20-21 while depositing Rent and Cess of the land area of Ac126.40dec. at-Mauza Brajabihari Pur.

Tahasildar ,Athagarh fixed rent Rs.79000 and Cess Rs.592500 for the above land at the 2<sup>nd</sup> campus of Ravenshaw University.The Registrar ,Ravenshaw University requested February 2016 to the Department of Rave nue and Disaster Management for exemption of land revenue for the said land of Ravenshaw University.But

R& DM Department regretted March 2016 for waiver of the annual rent & cess. Accordingly, the University made payment of Rs.1382500.00 during the month of July 2017 to the Tahasildar for 2017-18. But during 18-19 to 20-21 University not paid in due time as a result of which University paid Rs.4645200.00 to the Tahasildar including penal amount of Rs.497700.00 vide cheque no.109277/dtd.23.03.21. So the penal interest could have been avoided had the University deposited the land revenue with the Tahasildar in due time. Because, the R& DM Department had already denied during March 2016 for waiver of the annual rent & cess. Due to lack of internal control on the part of the University authority excess payment has been made.

Details are given below.

Year	Total	Interest	
14-15 to 15-16	1431544.00	41562	Chequeno.003610/dtd.4.3.17.Total amount paid including penal interest Rs.1431544.00
18-19	1382500	331800	For two years(1382500x12%x2years)=331800
19-20	1382500	165900	For 1 year(1382500x12%x1year)=165900
<b>Total penal interest paid</b>		<b>Rs.539262.00</b>	

In response to audit objection statement issued local authority stated that Cess has been paid as per funds placed by Govt. Since there was no allotment during previous year Cess was not paid.

The compliance of the local authority is not acceptable by audit. Because in note sheet page no.16 of Ground Rent file it is clearly written by COF for sanction of Rs.44056.00 towards deposit of annual Ground Rent and CESS for the year 2014-15 & 15-16 for 2<sup>nd</sup> campus of the University on 21.1.2016. In response to the deposit of Cess the then VC Sri Prakash Sarangi written on 21.1.2016 "Let us postpone this payment for some time. We will write to the Govt. to exempt us from the payment of this rent. Further action only after getting the response from the Govt. So the objection holds good and needs recovery. For this the then VC is responsible.

#### 14.4 - Clarification wanting regarding engagement of Daily Wages staffs of Ravenshaw University by violating the Orissa Act no.22 of 1969 & O.A no.21 of 1989:-OSP-190

Every employee shall be allowed in each calendar year a holiday of one whole day on the 26<sup>th</sup> January, the 15<sup>th</sup> August and the 2<sup>nd</sup> October as per Orissa Act no. 22 of 1969 published vide Orissa Gaz Est./dtd.8.12.1969 and 1<sup>st</sup> May vide O.A.No.21 of 1989. But in the Ravenshaw University the same has not been adopted. As a result of which University sustain loss of Rs.128706.00 in total.

Details are given below.

Sl.no.	Name of the staff	Pay scale	National Holidays	Month	Total amount paid as per cash book.	Amount as per audit	Excess paid
1	Nirakar Sutar	High Skilled	1 <sup>st</sup> May, the 15 <sup>th</sup> August, the 2 <sup>nd</sup> October &	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V	47446.00	45639.00	1807.00



			26 <sup>th</sup> January,	r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21			
2	Narayan Kathua	High Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	47446.00	45639.00	1807.00
3	Bidyutprava Mohanty	High Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	46550.00	44743.00	1807.00
4	Prasanta Kumar Khuntia	High Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	46550.00	44743.00	1807.00
5	Itishree Pattnaik	High Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	40596.00	38789	1807.00
6	Niranjan Tripathy	High Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	43862.00	42055.00	1807.00
7	Durga Prasad	High Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	43862.00	42055.00	1807.00

8	Rajendra Narayan Sahoo	High Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	43862.00	42055.00	1807.00
9	Giridhari Dash	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
10	Deepak Kumar Nayak	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	37166	35599	1567
11	B.Laxminarayan	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
12	B.Kalabati	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
13	Abhimanyu Sahu	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
14	Lokanath Mallick	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt	41146	39579	1567.00

				.2.11.2020, Vr.892 dtd.10.02.21			
15	Bharat Behera	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
16	Prasanna Kumar Panda	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
17	Sarat Chandra Ojha	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
18	Banibhusan Nayak	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
19	Prafulla Kumar Senapati	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
20	Pitambar Naik	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
21	Sai Sudha	Skilled	-do-	Vr. No.126	41146	39579	1567.00

	Puhan			dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21			
22	Rajalaxmi Behera	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
23	Sandhyarani Behera	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
24	Pratima Mishra	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
25	Rajkishore Sethy	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
26	Sujata Singh	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	38042	36475	1567
27	Deepak Kumar Dash	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020,	41146	39579	1567.00

				Vr.892 dtd.10.02.21			
28	Madhusmita Nayak	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
29	Renubala Senapati	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
30	Rosan Samal	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
31	Rakesh Kumar Dash	Skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	41146	39579	1567.00
32	Hemant Kumar Rout	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
33	Dwijabara Barik	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
34	Prabhakar Das	Semi skilled	-do-	Vr. No.126 dtd.4.6.20,	35896	34529	1367

				Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21			
35	Sarat Kumar Barik	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
36	Ajay Bhol	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
37	Badal Naik	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
38	Jhunu Dei	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
39	Suresh Kumar Rout	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
40	Laxmidhara Samal	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892	35896	34529	1367

				dtd.10.02.21			
41	Jayram Swain	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
42	Prakash Mahar	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35558	34191	1367
43	Sanjukta Behera	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
44	Ananta Kumar Naik	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
45	Radhakrush na Behera	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
46	Ashok Kumar Bhoi	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
47	Siba Prasad Maharana	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312	35896	34529	1367

				dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21			
48	Siba Nayak	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
49	Tapan kumar Nayak	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
50	Deepak Naik	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
51	Pramod Mukhi	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	18320	17629	691
52	Dharmendra Barik	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
53	Deepti Ranjan Sahoo	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, Vr.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367



54	Somanath Behera	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
55	Butu Nayak	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
56	Ranjan Kumar Sahoo	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
57	Narayan Chandra Arakh	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
58	Arun Kumar Tripathy	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
59	Saroj Kumar Dash	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
60	Rajesh Kumar Sahoo	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt	35896	34529	1367

				.2.11.2020, Vr.892 dtd.10.02.21			
61	Bijay Kumar Behera	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	35896	34529	1367
62	Badal Nayak	Semi skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	34544	33177	1367
63	Pabitra Ranjan Das	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
64	Chandan Nayak	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
65	Susanta Kumar Routray	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
66	Reenarani Behera	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
67	Rama	Un skilled	-do-	Vr. No.126	31696	30489	1207

	Chandra Sahoo			dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21			
68	Kanhu Charan Naik	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
69	Sanatan Das	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
70	Barun Kumar Sahoo	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
71	Hemanta Kumar Barik	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
72	Pankaj Diggall	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
73	Prasanta Kumar Nayak	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020,	31696	30489	1207

				Vr.892 dtd.10.02.21			
74	Pravat Kumar Khuntia	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
75	Dillip Kumar Nayak	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
76	Ananta Kumar Das	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
77	Prasanta Kumar Sahoo	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
78	Ganesh Swain	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
79	Suman Nayak	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
80	Niranjan Das	Un skilled	-do-	Vr. No.126 dtd.4.6.20,	31696	30489	1207

				Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21			
81	Anil Kumar Mallick	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
82	Prakash Kumar Jena	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
83	Somanath Naik	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
84	Muna Sethy	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
85	Ganesh Rout	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
86	Chandan Nayak	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892	31696	30489	1207

				dtd.10.02.21			
87	Akshya Kumar Behera	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
88	Pratap Kumar Sutar	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
89	Prakash Thappa	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
90	Prasanta Thappa	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
91	Bibekananda Das	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
92	Bishnu Charan Pradhan	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312 dtd.7.9.20, V r.no.492/dtdt .2.11.2020, Vr.892 dtd.10.02.21	31696	30489	1207
93	Ajaya Naik	Un skilled	-do-	Vr. No.126 dtd.4.6.20, Vr. No.312	5960	5662	298

				dtd.7.9.20, Vr.892 r.no.492/dtdt .2.11.2020, dtd.10.02.21			
	<b>TOTAL</b>				<b>3349798</b>	<b>3221092</b>	<b>128706</b>

In response to audit objection statement issued local authority stated that ,Steps will be taken in this regard not to engaged the Daily wages employees in National holidays henceforth.

So it is advised the local authority not to engaged the Daily wages people in National holidays.

#### 14.5 - Excess amount paid to Cuttack Municipal Corporation towards Holding Tax due to delayed payment:-OSP-223

On scrutiny of files related to Holding Tax,it was noticed that,Ravenshaw University had been paying Rs.66887.00 per year from 2008-09 to 2015-16 towards holding Tax to the CMC ,based on their demand.During May 2014,CMC intimated the University for submission of construction cost & date of completion of new buildings done in the CMC area to date for assessment of holding tax.But the University did not submit the information to CMC.Subsequently CMC raised demand of Rs.4.84 crore

(Arrear till 14-15=42400893.00 plus current 15-16=6038893.00) & Rs.7.92 crore(16-17 to 18-19=66555201.65 and 19-20=72594095.10) including penalty of Rs.66.56 lakh (66555201.65 x10%)during August 2015 & November2019 respectively towards holding tax for newly constructed buildings in addition to old buildings.Further CMC intimated September 2020 outstanding holding tax of Rs.79853505.10 crore including penalty of Rs.7259410.00 lakh upto 2019-20 and the current year 2020-21 tax of Rs.6038893.45.As such,in total the University had to pay Rs.85892398.55 crore towards arrear and current holding tax up to the year 2020-21.

Further scrutiny disclosed that, the University requested during September 2020 the Department of Housing and Urban Development for exemption of Interest amount of Rs.7259410.00 lakh charged towards holding tax up to 2020-21 which was not permitted.The University requested February 2021 the Department of Higher Education for release of Rs.8.59 crore towards payment of holding tax and the Department released Rs.6.00 crores during the month of March 2021 and the University paid the same to CMC during March 2021.

As per paragraph192 & 193 of Orissa Municipal Act 2003,Cuttack Municipal Corporation charges holding Tax on the buildings under municipal areas.As per provisions of Orissa Municipal Corporation Act 2003,CMC Charges 10 per cent surcharge in addition to the amount of holding tax,if the holding tax is not paid during the same financial year.

Based on the above rule CMC charged 10% penal interest on arrear tax.Delayed action on the part of the University led to avoidable penal payment liabilities of Rs.7259410.00 lakh towards holding tax. Payment of penalty could have been avoided had the University taken prompt action in requisitioning fund to the Department on receiptof demand from CMC.

In response to audit objection statement issued local authority stated that ,As per demand of CMC Govt. was moved for placement of funds.As soon as funds received Holding Tax was paid to CMC.

The compliance of the local authority is not convincing at all.Because delayed action on the part of the University led to avoidable penal payment liabilities of Rs.7259410.00 towards holding tax.Had the University taken prompt action in requisitioning fund to the Department on receipt of demand from CMC,the scope of payment of penalty could have been avoided. Timely payment of statutory tax and duties may be ensured to avoid payment of interest and penal liabilities in future.For this the following officials are responsible. (As the penalty was imposed by the CMC on lumsun basis i.e. without specify the period present audit fails to quantify the amount against the person(s) responsible.)

- i) Sri Laxmi kumar Dakua, COF
- ii) Sri Sanjeeb kumar Dey, I/C COF
- iii) Sri Subhendu Subarneswar Roy, COF
- iv) Sri Maheswar Agasti, Registrar
- v) Sri Ashok kumar Dash, Registrar
- vi) Smt Rajashree Pradhan, Accountant

**14.6 - - Clarification wanting regarding payment of Telephone bill.osp-236**

On scrutiny of voucher it was seen that Rs.5962.00 paid for telephone dues as detailed below during the period 2020-21. Whether there is any provision to reimburse the telephone bill which was install at residence outside the Ravenshaw University campus. Documentary evidence with call details are wanting.

Details are given below.

Period	Voucher no/dt.	Cheque no.	Amount
1.12.2020 to 31.12.2020	825/28.1.21/page-168	095139	2948.00
1.1.21 to 31.1.21	922/17.2.21/page-180	107684	1507.00
1.2.21 to 28.2.21	1038/25.3.21/page-201	109284	1507.00
	<b>TOTAL</b>		<b>5962.00</b>

In response to audit objection statement issued local authority stated that Residential facilities are not available to all officials inside campus. So Telephone bill of outside Residence is paid and detail call bills are not supplied by the BSNL.

The compliance of the local authority is not convincing at all. They failed to produced the call detailes and also not produced the documentary evidence regarding the payment of Telephone bill those who are staying out side University campus. So the objection holds good and needs recovery from Sri Jahangir Khan, COF. Failing which the amount will be recovered from the persons responsible. Persons responsible for this are:-

- i) Sri Jahangir Khan, COF
- ii) Smt. Pranati Nayak, Accounts Officer
- iii) Sri Binod Bihari Sahu, AS

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Miss Pranati Nayak	Accounts Officer	Registrar Ravenshaw University CTC	502
2	Mr. Jahangir Khan	COF	Registrar Ravenshaw University CTC	2730
3	Sri Binod Bihari Sahu	AS	Registrar Ravenshaw	2730



			University CTC	
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**14.7 - Excess payment made to Hello Travel than the actual due Memo No. 238**

On scrutiny of voucher of General cash book and related file it is seen that a sum of Rs. 18858.00 was paid to Hello travel vehicle no. OD-05AF-3637 vide voucher no.333 /dtd.11.9.20 /chq. no. 094773 towards hire charges for 16 days of September 2020 as detailed below.The following irregularities are noticed in the bill.As a result of which Rs. 5086.00 paid excess than the actual and needs recovery.

Sl no.	Particulars	Amount Paid as per voucher	As per actual	Excess paid	Remarks
1	Cost of POL@81/ LTR=867km/8ltr= 108.37km	8778	4131	4647	867km/17ltr=51ltr x81 Govt. rate for Swift DZire is 17 ltr per km.The same vehicle was hired , used and paid by the University for the period 9/20 to 2/21 by the authority as per Govt. rate.
2	CGST& SGST 2.5%	919	480	439	
	<b>Total excess paid</b>			<b>5086.00</b>	

On further scrutiny it is seen that the vehicle run total 867km during August 2020. But neither purpose of journey nor the approved tour diary by the competent authority is present in the voucher or in the file.Meter reading also not mentioned in the voucher.So the documentary evidence regarding the journey is wanting for verification.

In response to audit objection statement issued local authority stated that , the vehicle is utilised for staff car purpose prior to monthly hiring. One vehicle was hire on day rent basis as per market rate.

The reply of the local authority is not convincing.Because local authority is silent regarding the production of documentary evidence i.e the purpose of journey,approved tour diary by the competent authority and also the meter reading.So same needs to produced to audit for verification.

**14.8 - Excess expenditure made than the actual due in hire vehicle of COF. Osp-239**

On scrutiny of voucher it was seen that a sum of Rs.210750.00 was paid to the Hello travels towards hired taxi during the financial year 2020-21 as detailed below.Regarding the payment the following informations are wanting at an early date.

Details of payment made during 2020-21 towards hire vehicle.

Month	Vr. No.	Chq. no/dtd.	Amount paid
September 2020	400 to 401	094817/12.10.20	30935.00
October 2020	510 to 511	094876/6.11.20	25800.00
		094877/6.11.20	5730.00
November 2020	651 to 652	094980/16.12.20	35728.00
December 2020	796 to 797	095112/8.1.21	12305.00
		095113/8.1.21	25800.00
January 2021	920 to 921	107682/11.2.21	25800.00
		107683/11.2.21	11547.00
February 2021	987 to 988	109248/12.3.21	25800.00
		109249/12.3.21	11305.00
	<b>Total</b>		<b>210750.00</b>

i) Purpose of journey not mentioned in the log book.

ii) Approved tour diary by the competent authority wanting

iii) Documentary evidence regarding purpose of journey to BBSR wanting.

iv) The distance of CDA to BBSR and back is 70kms. But in maximum case distance travelled shown in the log book 146kms and 147 kms respectively.

v) The distance of CDA to Ravenshaw and back is 20kms. But in maximum case distance travelled shown in the log book 52kms and 51 kms respectively. Which may be clarified to audit.

Details of running of vehicle as per Photo copy of log book are given below. Original Log book not produced to audit.

Sl.no.	Date	Purpose of journey	Km. shown in the log book	Km. as per audit. Total journey is from CDA to Ravenshaw and back as per compliance.	Excess kilometer shown	Amount paid	Vr.no/dt.	Excess amount paid.
1	1.9.20	CDA to Ravenshaw	51	20	31		400/12.10.20 & 401/12.10.20	
2	2.9.20	CDA to Ravenshaw	50	20	30			
3	3.9.20	CDA to Ravenshaw	51	20	31			

		w						
4	7.9.20	CDA to Ravenshaw	49	20	29			
5	8.9.20	CDA to Ravenshaw	51	20	31			
6	9.9.20	CDA to Ravenshaw	51	20	31			
7	10.9.20	CDA to Ravenshaw	50	20	30			
8	11.9.20	CDA to Ravenshaw	48	20	28			
9	14.9.20	<b>CDA to Ravenshaw</b>	<b>72</b>	20	52			
10	15.9.20	CDA to Ravenshaw	51	20	31			
11	16.9.20	CDA to Ravenshaw	50	20	30			
12	17.9.20 <b>Holiday</b>	CDA to Ravenshaw	49	0	49			
13	18.9.20	CDA to Ravenshaw	52	20	32			
14	21.9.20	CDA to Ravenshaw	51	20	31			
15	22.9.20	CDA to Ravenshaw	50	20	30			
16	23.9.20	CDA to Ravenshaw	50	20	30			
17	24.9.20	CDA to Ravenshaw	51	20	31			
18	25.9.20	CDA to Ravenshaw	52	20	32			
19	28.9.20	CDA to Ravenshaw	53	20	33			
20	29.9.20	CDA to	52	20	32			

		Ravenshaw						
21	30.9.20	CDA to Ravenshaw	71	20	51			
		<b>TOTAL</b>	<b>1105kms</b>	400km	<b>705</b>	<b>Vehicle charge=Rs.25800</b>  <b>Oil charge =Rs.5135.00 @79/-per ltr.</b>  <b>Total=30935.00(1105/17kmx79.00)</b>		<b>705kms/17x79.00=Rs.3276.00</b>
1	1.10.20	CDA to Ravenshaw	51	20	31		Vr.no.510/6.11.20 & 511/6.11.20	
2	2. 10.20 Holiday	<b>CDA to BBSR</b>	<b>85</b>	0	85			
3	3. 10.20	<b>CDA to BBSR</b>	<b>81</b>	20	61			
4	4. 10.20 Holiday	<b>CDA to BBSR</b>	<b>99</b>	0	99			
5	5. 10.20	CDA to Ravenshaw	52	20	32			
6	6. 10.20	CDA to Ravenshaw	<b>49</b>	20	29			
7	7. 10.20	CDA to Ravenshaw	70	20	50			
8	8. 10.20	CDA to Ravenshaw	<b>49</b>	20	29			
9	9. 10.20	CDA to Ravenshaw	<b>48</b>	20	28			
10	12.10.20	CDA to Ravenshaw	<b>51</b>	20	31			
11	13. 10.20	CDA to Ravenshaw	<b>64</b>	20	44			

		w						
12	14. 10.20	CDA to Ravenshaw	51	20	31			
13	15. 10.20	CDA to Ravenshaw	66	20	46			
14	16. 10.20	CDA to Ravenshaw	50	20	30			
15	19. 10.20	CDA to Ravenshaw	48	20	28			
16	20. 10.20	CDA to Ravenshaw	51	20	31			
17	21.10.20	CDA to Ravenshaw R	70	20	50			
18	22. 1020 Holiday	CDA to BBSR	81	0	81			
19	23.10.20 Holiday	CDA to BBSR	84	0	84			
20	24.10.20 Holiday	CDA to Ravenshaw	65	0	65			
	<b>TOTAL</b>		<b>1265</b>	300	965	<b>Vehicle charge=Rs.25800</b>  <b>Oil charge =Rs.5730.00 @74.41/-per ltr.</b>  <b>Total=31530.00</b>		<b>965kms/17 @74.41=Rs. 4224.00</b>
1	2.1120	<b>CDA to BBSR</b>	<b>147</b>	20	127		Vr.no.651/16.12.20 & 652/16.12.20	
2	3.11.20	CDA to Ravenshaw	54	20	34			
3	4.11.20	<b>CDA to BBSR</b>	<b>145</b>	20	125			
4	5.11.20	<b>CDA to Ravenshaw</b>	<b>71</b>	20	51			
5	6.11.20	CDA to	51	20	31			

		Ravenshaw						
6	7.11.20	CDA to Ravenshaw	50	20	30			
7	9.11.20	<b>CDA to BBSR</b>	<b>150</b>	20	130			
8	10.11.20	CDA to Ravenshaw	51	20	31			
9	11.11.20	<b>CDA to BBSR</b>	<b>146</b>	20	126			
10	12.11.20	<b>CDA to BBSR</b>	<b>151</b>	20	131			
11	13.11.20	CDA to Ravenshaw <b>wHoliday</b>	50	0	50			
12	16.11.20	CDA to Ravenshaw	51	20	31			
13	17.11.20	<b>CDA to BBSR</b>	<b>144</b>	20	124			
14	18.11.20	CDA to Ravenshaw	50	20	30			
15	19.11.20	CDA to Ravenshaw	51	20	31			
16	20.11.20	<b>CDA to BBSR</b>	<b>126</b>	20	106			
17	21.11.20	CDA to Ravenshaw	50	20	30			
18	23.11.20.	CDA to Ravenshaw	52	20	32			
19	24.11.20	<b>CDA to BBSR</b>	<b>146</b>	20	126			
20	25.11.20	<b>CDA to Ravenshaw</b>	<b>51</b>	20	31			
21	26.11.20	<b>CDA to BBSR</b>	<b>141</b>	20	121			
22	27.11.20	CDA to Ravenshaw	52	20	32			
23	28.11.20	<b>CDA to BBSR</b>	<b>147</b>	20	127			
		<b>TOTAL</b>	<b>2127</b>	<b>440</b>	<b>1687</b>	<b>Vehicle ch</b>		<b>1687kms/1</b>

						arge=Rs.25800		7@79.35=Rs. 7874.00
						Oil charge =Rs.9928.00 @74.41/-per ltr.		
						Total=35728.00		
1	1.12.20	Ravenshaw to BBSR	153	20	133		Vr. No.796/8.1.21 & 797/8.1.21	
2	2.12.20	Ravenshaw to BBSR	141	20	121			
3	3.12.20	Ravenshaw to CDA	54	20	34			
4	4.12.20	Ravenshaw to CDA	52	20	32			
5	5.12.20	Ravenshaw to BBSR	148	20	128			
6	7.12.20	Ravenshaw to CDA	74	20	54			
7	8.12.20	Ravenshaw to BBS RHoliday	140	0	140			
8	9.12.20	Ravenshaw to CDA	49	20	29			
9	10.12.20	Ravenshaw to BBSR	138	20	118			
10	11.12.20	Ravenshaw to CDA	106	20	86			
11	12.12.20	Ravenshaw to BBSR	145	20	125			
12	14.12.20	Ravenshaw to CDA	51	20	31			
13	15.12.20	Ravenshaw to CDA	84	20	64			
14	16.12.20	Ravenshaw to BBSR	125	20	105			
15	17.12.20	Ravenshaw to CDA	51	20	31			
16	18.12.20	Ravenshaw to CDA	50	20	30			
17	19.12.20	Ravenshaw to CDA	68	20	48			
18	20.12.20	Ravenshaw	67	0	67			

	<b>Holiday</b>	<b>w to CDA</b>						
19	21.12.20	Ravenshaw to CDA	51	20	31			
20	22.12.20	Ravenshaw to CDA	79	20	59			
21	23.12.20	Ravenshaw to CDA	85	20	65			
22	24.12.20	Ravenshaw to BBSR	134	20	114			
23	25.12.20 Holiday	Ravenshaw to CDA	74	0	74			
24	26.12.20	Ravenshaw to BBSR	131	20	111			
25	28.12.20	Ravenshaw to BBSR	139	20	119			
26	29.12.20	Ravenshaw to CDA	51	20	31			
27	30.12.20	Ravenshaw to CDA	76	20	56			
28	31.12.20	Ravenshaw to CDA	74	20	54			
		<b>TOTAL</b>	<b>2590</b>	<b>500</b>	<b>2090</b>	<b>Vehicle charge=Rs.25800</b>  <b>Oil charge =Rs.12305.00 @80.77/-per ltr.</b>  <b>Total=38105.00</b>		<b>2090kms/17@80.77=Rs. 9930.00</b>
1	1.1.21	CDA to Ravenshaw	55	20	35		Vr. No.920/11.2.21 & 921/11.2.21	
2	2.1.21	CDA to Bhubaneswar	125	20	105			
3	4.1.21	CDA to Ravenshaw	78	20	58			
4	5.1.21	CDA to Ravenshaw	79	20	59			
5	6.1.21	CDA to Ravenshaw	168	20	148			
6	7.1.21	CDA to Ravenshaw	81	20	61			
7	8.1.21	CDA to Ra	147	20	127			



		<b>venshaw</b>						
8	9.1.21	<b>CDA to Ra venshaw</b>	<b>126</b>	20	106			
9	11.1.21	<b>CDA to Ra venshaw</b>	<b>82</b>	20	62			
10	12.1.21	<b>CDA to Ra venshaw</b>	<b>83</b>	20	63			
11	13.1.21	<b>CDA to Ra venshaw</b>	<b>79</b>	20	59			
12	15.1.21	<b>CDA to Ra venshaw</b>	<b>147</b>	20	127			
13	16.1.21	<b>CDA to Ra venshaw</b>	<b>81</b>	20	61			
14	18.1.21	<b>CDA to Ra venshaw</b>	<b>84</b>	20	64			
15	19.1.21	<b>CDA to Ra venshaw</b>	<b>81</b>	20	61			
16	20.1.21	<b>CDA to Ra venshaw</b>	<b>85</b>	20	65			
17	21.1.21	<b>CDA to Ra venshaw</b>	<b>82</b>	20	62			
18	22.1.21	<b>CDA to Bh ubaneswa r</b>	<b>161</b>	20	141			
19	25.1.21	<b>CDA to Ra venshaw</b>	<b>84</b>	20	64			
20	26.1.21	CDA to Ravensha w	51	20	31			
21	27.1.21	<b>CDA to Ra venshaw</b>	<b>86</b>	20	66			
22	28.1.21	<b>CDA to Ra venshaw</b>	<b>85</b>	20	65			
23	29.1.21	<b>CDA to Bh ubaneswa r</b>	<b>156</b>	20	136			
24	30.1.21	<b>CDA to Ra venshaw</b>	<b>51</b>	20	31			
		<b>TOTAL</b>	<b>2337</b>	480	1857	<b>Vehicle ch arge=Rs.2 5800</b>		<b>1857kms/1 7@84=Rs. 9176.00</b>
						<b>Oil charge =Rs.11547 .00 @84/-per litr.</b>		

						Total=373 47.00		
1	1.2.21	CDA to Bh ubaneswa r	114	20	94		987/12.3.2 1 & 988/12.3.2 1	
2	2.2.21	CDA to Ra venshaw	88	20	68			
3	3.2.21	CDA to Ra venshaw	92	20	72			
4	4.2.21	CDA to Ra venshaw	96	20	76			
5	5.2.21	CDA to Ra venshaw	82	20	62			
6	8.2.21	CDA to Ra venshaw	90	20	70			
7	9.2.21	CDA to Ra venshaw	92	20	72			
8	10.2.21	CDA to Bh ubaneswa r	170	20	150			
9	11.2.21	CDA to Ra venshaw	121	20	101			
10	12.2.21	CDA to Ra venshaw	110	20	90			
11	15.2.21	CDA to Ra venshaw	96	20	76			
12	17.2.21	CDA to Ra venshaw	125	20	105			
13	18.2.21	CDA to Bh ubaneswa r	144	20	124			
14	19.2.21	CDA to Ra venshaw	87	20	67			
15	22.2.21	CDA to Ra venshaw	88	20	68			
16	23.2.21	CDA to Bh ubaneswa r	136	20	116			
17	24.2.21	CDA to Bh ubaneswa r	142	20	122			
18	25.2.21	CDA to Ra venshaw	99	20	79			
19	26.2.21	CDA to Ra venshaw	86	20	66			
20	27.2.21	CDA to Ra	54	20	34			

		venshaw						
			2112	400	1712	Vehicle charge=Rs.25800		1712kms/17@91=Rs.9164.00
						Oil charge =Rs.11305.00 @91/-per ltr.		
						Total=37105.00		
								Rs.43644.00

It is also seen that CDA to BBSR is 48kms & 49kms shown on 8.10.20,9.10.20,19.10.20 and vehicle used in Govt.holidays also i.e on 2.10.20,4.10.20,23.10.20 & 24.10.20etc. On 30.1.21 CDA to BBSR Shown and CDA to Ravenshaw 51kms.On 29.12.20 Ravenshaw to CDA shown 51 kms.

In response to audit objection statement issued local authority stated that the vehicle is used as staff car as per guidelines of Govt. vide letter no. 1954/F.dtd.13.07 2016.Which is not violated. The journey as per above circular is from Res and back by Govt. official and for Private purpose. The G.O. may be referred.

An officer can use the vehicle for private purposes as per the Govt. guideline. But no where in that Govt. letter it is mentioned that the staff car used by the officer for private purposes the expenditure will be born by the Govt. In letter no.30464/F/dtd.6.9.19/FIN-COD-MV-0001-2017,Sub-Hiring of **Private vehicle for official use** by State Govt. Offices .Which is a revision of OM No.27037/F Dated 08.10 2015.

Failing to produce the sufficient reason of plying the vehicle from CDA to BBSR or Ravenshaw to BBSR and also based on compliance i.e the vehicle is used as staff car as per guidelines of Govt. vide letter no. 1954/F.dtd.13.07 2016.Which is not violated. The journey as per above circular is from Res and back by Govt. official and for Private purpose. So the entire journey will be treated as CDA to Ravenshaw and the entire amount Rs.43644.00 will be recovered from the persons responsible .For this the following officials are responsible and needs recovery from them.

i)Sri Jahangir Khan,COF=Rs.21822.00

ii)Sri Binod Bihari Sahu,As=Rs.21822.00

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Mr.Jahangir Khan	COF	Registrar Ravenshaw University CTC	21822
2	Sri Binod Bihari Sahu	AS	Registrar Ravenshaw University CTC	21822

**14.9 - Clarification wanting regarding payment to Hello Travels towards hired taxi charges for the period August 2020 vehicle no. OD-05AF-3637 Memo No. 246**

On scrutiny of voucher 333/11.9.20 of General cash book it is seen that a sum of Rs.18858.00 was paid to the Hello travels vide cheque no.094773 towards hired taxi charge for August 2020 as detailed below.Regarding the payment the following informations are wanting at an early date.

<b>Date of journey</b>	<b>Km. shown</b>	<b>Amount paid</b>	<b>Particulars</b>
5.8.20	51		Purpose of Journey and also place of journey not mentioned in the log book.
6.8.20	48		Purpose of Journey and also place of journey not mentioned in the log book.
7.8.20	50		Purpose of Journey and also place of journey not mentioned in the log book.
10.8.20	52		Purpose of Journey and also place of journey not mentioned in the log book.
11.8.20(Holiday)	64		Purpose of Journey and also place of journey not mentioned in the log book.
12.8.20	51		Purpose of Journey and also place of journey not mentioned in the log book.
13.8.20	89		Purpose of Journey and also place of journey not mentioned in the log book.
14.8.20	50		Purpose of Journey and also place of journey not mentioned in the log book.
17.8.20	79		Purpose of Journey and also place of journey not mentioned in the log book.
18.8.20	51		Purpose of Journey and also place of journey not mentioned in the log book.
19.8.20	49		Purpose of Journey and also place of journey not mentioned in the log book.
21.8.20	52		Purpose of Journey and also place of journey not mentioned in the log book.
24.8.20	51		Purpose of Journey and also place of journey not mentioned in the log book.
25.8.20	51		Purpose of Journey and also place of journey not mentioned in the log book.
26.8.20	49		Purpose of Journey and also place of journey not

			mentioned in the log book.
27.8.20	30		Purpose of Journey and also place of journey not mentioned in the log book.
<b>TOTAL</b>	<b>867km</b>	<b>Rs.18858.00</b>	i)Hire chrg=16daysx600=9600  ii)Cost of POL=867Km/8@ 81/-ltr=8778  iii)GST 2.5% each=480.00  TOTAL=Rs.18858.00

i)Purpose of journey and place of journey not mentioned in the voucher.

ii)Approved tour diary by the competent authority wanting.

iii)Documentary evidence regarding purpose of journey wanting.

On further scrutiny it is seen that the vehicle run total 867km during August 2020. But neither purpose of journey nor the approved tour diary by the competent authority is present in the voucher or in the file. Meter reading also not mentioned in the voucher. So the documentary evidence regarding the journey is wanting for verification.

In response to audit objection statement issued local authority stated that , the vehicle is utilised for staff car purpose prior to monthly hiring. One vehicle was hire on day rent basis as per market rate.

The reply of the local authority is not convincing. Because local authority is silent regarding the production of documentary evidence i.e the purpose of journey, approved tour diary by the competent authority and also the meter reading. Only stated that it is used for staff car purpose. So it is construed that vehicle is running from CDA i.e COF residence to Ravenshaw University and back. So total kilometre covered in a day is maximum 20kms. So the excess kms shown in the voucher not to be admitted by audit and needs recovery. Again in response to objection statement memo no.239 (PARA-14.8)local authority stated there that the vehicle is used by the officer from Res to office and back and also for private purpose.

An officer can use the vehicle for private purposes as per the Govt. guideline. But no where in that Govt. letter it is mentioned that the staff car used by the officer for private purposes the expenditure will be born by the Govt.

Sl.no.	Date of journey	Km. shown	Amount paid	Particulars (As per audit)	Kms As per audit)
1	5.8.20	51		CDA to Ravenshaw to and fro.	20
2	6.8.20	48			20
3	7.8.20	50			20
4	10.8.20	52			20
5	11.8.20(Holiday)	64			0
6	12.8.20	51			20
7	13.8.20	89			20
8	14.8.20	50			20

9	17.8.20	79			20
10	18.8.20	51			20
11	19.8.20	49			20
12	21.8.20	52			20
13	24.8.20	51			20
14	25.8.20	51			20
15	26.8.20	49			20
16	27.8.20	30			20
	<b>TOTAL</b>	<b>867km</b>	<b>Rs.18858.00</b> i)Hire chrg=16d aysx600=9600 ii)Cost of POL=86 7Km/8@81/-ltr=8 778  (867km/8=108.37 5ltrx81.00=8778. 00) iii)GST 2.5% each=480.00  <b>TOTAL= Rs.18858.00</b>		300km i)Hire chrg=15d aysx60 0= <b>Rs.9000</b>  ii)Cost of POL=30 0 K m/8 @81/-ltr <b>=Rs.3038.00</b>  (300km/8=37.5ltr x81.00=3037.5 or say Rs.3038.00)  iii)GST 2.5% each=301.00  <b>TOTAL= Rs.12339.00</b>  <b>EXCES PAID=Rs .18858.00-Rs.12 339.00=Rs.6519. 00</b>

So basing on this excess expenditure amounting to Rs.6519.00 will be recovered from the persons responsible. For this the following officials are responsible.

i)Sri Jahangir Khan,COF=Rs3259

ii)Sri Binod Bihari Sahu,AS=Rs.3260

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Mr.Jahangir Khan	COF	Registrar Ravenshaw	3259

			University CTC	
2	Sri Binod Bihari Sahu	AS	Registrar Ravenshaw University CTC	3260

**14.10 - In admissible expenditure towards less mileage of own vehicle:-Memo 105**

As per Govt.of Odisha Finance Dept. Office Memorandum No.30464/F./Dt.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-O5-3443, 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. As a result of which University sustain loss of Rs. 9914.00. Details of such cases are given below.

Sl.no.	Fuel bill vr. No./dt.	Month	Distance covered in Km.	Fuel con sumed@1 0km/ltr	Fuel to be consume d@12km/l tr	Price in Rs. of Petrol/ltr.	Total cost of fuel @10km/ltr	Total cost of fuel @12km/ltr	Excess ex penditure made.
1	2	3	4	5	6	7	8	9	10
	117/29.05 .2020	Feb.20	1190	119	99.16	71.15	8467.00	7055.00	1412.00
	116/29.05 .2020	March'20	895	89.5	74.58	68.79	6157.00	5130.00	1027.00
	116/29.05 .2020	April'20	195	19.5	16.25	68.79	1341.00	1118.00	223.00
	159/03.07 .2020	May'20	675	67.5	56.25	71.94	4856.00	4047.00	809.00
	226/04.08 .2020	June'20	745	74.5	62.08	80.93	6029.00	5024.00	1005.00
	286/26.08 .2020	July'20	500	50	41.66	81.23	4062.00	3384.00	678.00
	386/06.10 .2020	August'2 0	895	89.5	74.58	82.5	7384.00	6153.00	1231.00
	606/10.12 .2020	Sep'20	495	49.5	41.25	81.93	4056.00	3380.00	676.00
	786/07.01 .2021	Oct'20	600	60	50	81.93	4916.00	4097.00	819.00
	787/07.01 .2021	Nov'20	590	59	49.16	82.75	4882.00	4068.00	814.00
	873/01.02 .2021	Dec'20	865	86.5	72.08	84.59	7317.00	6097.00	1220.00
		TOTAL					59467.00	49553.00	Rs.9914.0 0

Audit objection statement issued in this regard did not returned back with reply. Hence the total excess expenditure of Rs.9914.00 needs to be recovered from the following persons.

i) Dr. Sanjib Kumar Dey, Asst Prof. in Commerce, COF I/C = Rs.413.00

Mr.Jahangir Khan,COF	=RS.2892.00
ii)Dr.Smrutiprava Das,CCD,Registrar I/C	=Rs.1239.00
Mr Jahangir Khan,COF	=Rs.2065.00
iii)Internal Auditor=Binod Bihari Sahu	=RS.3305.00

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Binod Bihari Sahu	Audit Supdt.	Registrar Ravenshaw University CTC	3305
2	Dr.Sanjib kumar Dey,	Asst Prof. in Commerce,COF I/C	Registrar Ravenshaw University CTC	413
3	Dr.Smrutiprava Das	CCD,Registrar I/C	Registrar Ravenshaw University CTC	1239
4	Mr.Jahangir Khan	COF	Registrar Ravenshaw University CTC	4957

**14.11 - Excess Purchase of Petrol than the Tank capacity:- Memo No. 106**

On scrutiny of Log book of VC's newly purchased vehicle no.OD-05-3443(Honda City,Petrol), it is observed that in the following dates total quantity of oil shown in the tank is more than the capacity of the tank as detailed below. The maximum capacity of the fuel tank is 40ltr

Details are given below.

Total quantity of Petrol in the tank of the car before purchased of oil	Quantity of oil purchased./Vr.no.& dt.	TOTAL	Capacity of tank.	Excess oil shown	Amount in Rs.
2ltr	40ltr (159/dtd.3.7.20	42ltr	40ltr	2itr @71.94	143.88
11.5	30 (159/dtd.3.7.20	41.5ltr		1.5ltr @71.94	107.91
12.5	30(226/dtd.4.8.20	42.5		2.5ltr @80.93	202.32
	<b>Total excess paid</b>				<b>Rs.454.00</b>

Audit objection statement issued in this regard did not returned back with reply.So the cost of excess petrol shown to be filled than the tank capacity i.e. as mentioned above needs to be recovered from the Personal Assistant to VC., Sri Manoranjan Sethy.



**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manoranjan Sethi	PA to VC	Registrar Ravenshaw University CTC.	454

**14.12 - Less amount taken to cash book of Lalitgiri hostel from DCR due to arithmetical inaccuracy:- Memo No.40**

During checking of totaling of DCR of Lalitgiri hostel it is seen that on 18.02.21 a sum of Rs.28994.00 was taken to cash book vide page no.102 dtd.18.02.2021 as well as Axis bank account no.916010038318644 on the same date instead of Rs.30651.00 due to arithmetical inaccuracy. As a result of which a sum of Rs.1657.00 credited less in the bank than the actual.

Objection statement issued in this regard did not returned back with reply.For this Sri Santosh kumar Malua,Warden is responsible.

**14.13 - Excess payment made towards cleaning of Hostel Room by violating the Passed for payment order made by Warden of Kathajodi Hostel:- Memo No.46**

In checking of Vouchers of Kathajodi Hostel it is seen that a sum of Rs.1200 was paid to Ramesh Chandra Das vide voucher no.95 dtd.16.03.2021 for cleaning and spray of medicine for killing of White ant in Room no.7. But on further checking it is seen that Warden ,Kathajodi Hostel in the voucher sheet allowed to pay Rs.200.00 in Passed for payment .The same also written in wards as Rupees Two Hundred only.As a result of which Rs.1000.00 paid excess than actual to Sri Ramesh Chandra Das and needs recovery from the persons responsible.

In response to audit objection statement issued local authority recovered Rs.1000/- vide Receipt no.1769 dtd.2.1.22 and deposited in the bank.Hence the para is dropped.

**14.14 - Excess Payment Made to Guest Faculty(Economics Dept/RD Dept):- Memo No.136**

While checking the Remuneration bill of Bidyabharati Dash GF of Economics Dept. wrt corresponding Attendance register & Progress Register,it is noticed that,excess payment has been made to Bidyabharati Dash than due as per the number of classes taken.

The detail list of excess payment for Rs.1000.00 are furnished below.

Name of the Dept.	Name of the GF	Vr.no/dt	Month	No. of classes taken as per bill	Amount	No. of classes taken as per attendance register	Amount@ 500/per class	Excess paid	Remarks
Economic s/RD	Bidyabharati Dash	79/18.05.2020	March 2020	20	10000	18	9000	1000	05.03.2020 is University

									holiday.
<b>Excess paid</b>								<b>1000</b>	

In response to audit objection statement issued local authority recovered Rs.1000/- vide MR no.126027 dtd.23.2.22.which has been verified and dropped.

**14.15 - Excess Payment Made to Guest Faculty(Psychology Dept):- Memo No.145**

While checking the Remuneration bill of Dr.Haresh Chandra Mishra VF of Psychology Dept. wrt corresponding Attendance register ,it is noticed that,excess payment has been made to Prof.Mishra than due as per the number of classes taken.

The detail list of excess payment for Rs.2000.00 are furnished below.

Name of the Dept.	Name of the GF	Vr.no/dt	Month	No. of classes taken as per bill	Amount paid	No. of classes taken as per audit	Amount@ 500/per class	Excess paid	Remarks
Psychology	Dr.Haresh Chandra Mishra	257/12.08 .2020	March 2020	19	9500	15	7500	2000	10.03.2020 is University holiday.
<b>Excess paid</b>								<b>2000</b>	

In response to audit objection statement issued local authority deposited Rs. 2000.00 vide MR NO.127739 dtd.30.3.22 in University counter.So the objection dropped.

**14.16 - Excess Payment Made to Guest Faculty(Psychology Dept):- Memo No. 166**

While checking the Remuneration bill of Prof.Nibedita Jena, VF of Psychology Dept. with reference to corresponding Attendance register ,it is seen that,excess payment has been made to Prof.Jena than due as per the number of classes taken.Which needs recovery.

The detail list of excess payment for Rs.3000.00 are furnished below.

Name of the Dept.	Name of the VF	Vr.no/dt	Month	No. of classes taken as per bill	Amount paid	No. of classes taken as per audit	Amount@ 500/per class	Excess paid	Remarks
Psychology	Prof. Nibedita Jena, VF	257/12.08 .2020	March 2020	8	4000	2	2000	2000	Classes taken 7.3.2020=4 9.3.2020=



Attendance register ,it is seen that,excess payment has been made to Sri Patel than due as per the number of classes taken.Which needs recovery.

The detail list of excess payment for Rs.500.00 are furnished below.

Name of the Dept.	Name of the VF	Vr.no/dt	Month	No. of classes taken as per bill	Amount paid	No. of classes taken as per audit	Amount@ 500/per class as per audit.	Excess paid	Remarks
Zoology	Prof.Saty ananda Patel, GF	79/18.05.2020	February 2020	40	20000	39	19500	500	Total classes taken as per Progress Register is 39 but shown in the bill as 40instead of 39 and also payment has been made vide voucher number 79 dtd.18.05.2020 for 40 classes.As a result of which Rs. 500 paid excess than the actual and needs recovery .
<b>Excess paid</b>								<b>500</b>	

In response to audit objection statement issued local authority recovered Rs.500/- vide MR no.127279 dtd.11.3.22.which has been verified and dropped.

**14.18 - Excess Payment Made to Guest Faculty(Sociology Dept):- Memo No. 176**

While checking the Remuneration bill of Alia Babeen Mustafa, GF of Sociology Dept. with reference to corresponding Progress register ,it is seen that,excess payment has been made to Alia Jabeen Mustafa than due as per the number of classes taken.Which needs recovery.

Details are given below.

Name of the Dept.	Name of the VF	Vr.no/dt	Month	No. of classes taken as per bill	Amount paid	No. of classes taken as per audit	Amount@ 500/per class as per audit.	Excess paid	Remarks
Sociology	Alia Jabeen Mustafa, GF	909/11.02 .2021	January 2021	20	10000	19	9500	500	Total classes taken as per Progress Register as per audit is 19 because dtd.24.01. 2021 is Sunday As a result of which Rs. 500 paid excess than the actual and needs recovery .
<b>Excess paid</b>								<b>500</b>	

In response to audit objection statement issued local authority recovered Rs.500/- vide MR no.127306 dtd.14.3.22.which has been verified and dropped.

**14.19 - Excess Payment Made to Guest Faculty(Geology Dept):- Memo No.200**

While checking the Remuneration bill of Sridhar Sahoo, GF of Geology Dept. with reference to corresponding Progress register ,it is seen that,excess payment has been made to Sri Sahoo than due as per the number of classes taken.Due to arithmetical inaccuracy total number of classes taken 14 but shown as 16 and also payment has been made to him.As a result of which Rs.1000/- for 2 classes i.e @500/- per class paid excess than the actual and needs recovery.

The detail list of excess payment for Rs.1000.00 are furnished below.

Name of the Dept.	Name of the VF	Vr.no/dt	Month	No. of classes taken as per bill	Amount paid	No. of classes taken as per audit	Amount@5 00/per class	Excess paid
Geology	Sridhar Sahoo,GF	154/2.7.20 20	March 2020	16	8000	14	7000	1000
<b>Excess paid</b>								<b>1000</b>

In response to audit objection statement issued local authority recovered Rs.1000/- vide MR no.127717 dtd.29.3.22.which has been verified and dropped.

**14.20 - Clarification wanting regarding Remuneration paid to teaching staffs(getting UGC Scale) for examination work(Examination section):-MEMO NO. 140, Memo No. 240**

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 2020-21, 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 2020-21 given below.

Sl. No.	Vr. No./Date	Gross Amount	Purpose	Name of the Person	Amount	Cash book
1	21/30.05.2020	33841.00	Examination	Dr. Ashok Dan sana, Education	765.00	Examination
				-do-	795.00	
				-do-	1400.00	
				Praveen bobby binjha, Education	315.00	
				Praveen bobby binjha	270.00	
				Praveen bobby binjsa	270.00	
				Dr. Bikali charan Das, Education	1480.00	
				-do-	270.00	
				-do-	270.00	
				-do-	270.00	
				-do-	270.00	
2	45/19.06.2020	4104.00	Valuation	Dr.	1296.00	

				Dyutikrushna Behera, Mathematics		
3	60/13.07.2020	17806.00	Examination	Dr.Sibasankar Sahu, Applied Geography	540.00	
				-do-	690.00	
				-do-	540.00	
				-do-	690.00	
				Dr.Preetirekha Das Pattanaik, Applied Geography	630.00	
				Binodini Majhi, Applied Geography	645.00	
				-do-	645.00	
				Sibabrata Das, Applied Geography	1240.00	
				-do-	1240.00	
				Dr. Ranjana Bajpayee, Applied Geography	1080.00	
				Dr. Ranjana Bajpayee	1080.00	
4	186/23.12.2020	196230	Examination	Soumendra Naik, Botany	3000	
				Sibasankar Sahu, Applied Geography	500	
				Ranjana Bajpayee, Applied Geography	3000	
				Binodini Majhi, Applied Geography	500	
				Durgaprasad Barik, Botany	500	
				Nihar Ranjan Singh, Botany	500	
				Khirod Kumar Sahoo, Botany	500	
				Kishore Kumar Das, Commerce	3000	

				Sanjib Kumar Dey, Commerce	1000	
				Purnendu Parhi, Chemistry	500	
				Umesh Chandra Naik, Botany	500	
				Suprabha Sahu, Commerce	500	
				Rashmirekha Satpathy, Chemistry	500	
				Bhagabat Behera, Commerce	500	
				Bairagi Charan Mallick, Chemistry	500	
				Yayati Nayak, Commerce	500	
				Alok Ranjan Tripathy, Computer Sc.	500	
				Dillip kumar Senapati, Computer Sc.	500	
				Lipishree Das, Economics	500	
				Chittaranjan Naik, Economics	500	
				Srikanta Jena, Zoology	500	
				Dyutikrushna Behera, Mathematics	500	
				Dhananjaya Soren, Zoology	500	
				Luna Samanta, Zoology	3000	
				Bibekananda Sundarray, Physics	3000	
				Debadhyana Behera, Physics	1000	
5	187/23.12.2020	18570.00	Examination	Sibasankar Sahu, Applied	500	



				Geography		
				Durga Prasad Barik, Botany	900	
				Jay Prakash Das, Chemistry	1020	
				Kishore Kumar Das, Commerce	1200	
				-do-	750	
				Dillip Senapati, Comp.Sc	500	
				Urmeeshree Vedamata, English	1800	
				Dr. Sarat Kumar Rout, Education	630	
				Dr. Dharmabrat Mohapatra, Economics	1320	
				Somanath Khosh, Geology	500	
				Dr. Anjuman Ara, Hindi	510	
				Dr. Priyadarshi Kar, History	1350	
				Dyutikrushna Behera, Mathematics	500	
				Raja Kumar Naik, Odia	1890	
				Gyanaranjan Swain, Pol.Sc	870	
				Dr. Shamita Mohapatra, Psychology	500	
				Dr. Patitapaban Das, Philosophy	660	
				Dr. Bibekananda Sundar Ray, Physics	500	
				Pravat Kumar Sarangi, Statistics	500	
				Bikram Kesari	500	

				Mishra, Sociology		
				Yudhistir Sahu, Sanskrit	500	
				Dr. Srikanta Jena, Zoology	1170	
6	189/23.12.2020	660.00	Examination	Dr. Patita Paban Mishra, Zoology	660	
7	215/30.12.2020	60000	Examination	Dr. Ranjana Bajpayee, Applied Geography	3000	
				Yajati Nayak, Commerce	1800	
				Dr. Bhagabat Behera, Commerce	1800	
				Dr. Kishore Kumar Das, Commerce	4800	
				Dr. Suprava Sahu, Commerce	1800	
				Dr. Sanjib Kumar Day, Commerce	1200	
				Dr. Bhagabat Behera, Commerce	1200	
				Purnendu Parhi, Chemistry	2400	
				Dharmabrata Mohapatra, Economics	3600	
				Chittaranjan Naik, Economics	1800	
				Manoj Kumar Das, Economics	1200	
				Dr. Asish Kumar Senapati, Economics	2400	
				Nirupama Tete, Economics	1800	
				Dr. Lipishree Das, Economics	4800	

				Manoj Kumar Das,Economics	1200	
				Gurudev Meher,English	6000	
				Dr.Abhisek Sarma,Hindi	4200	
				Raja kumar Naik,Odia	4200	
				Sanghamitra Behera,Odia	1800	
8	236/5.1.2021	60000	Examination	Dr.Sasmita Mohapatra,Psychology	600	
				Sudhansu Sekhar Biswal,Physics	2400	
				Dr. Debadhyana Behera,Physics	2400	
				Dr.Bibekananda Sundaray,Physics	4800	
				Dr.Yudhistir Sahu,Sanskrit	3000	
				Dr. Kishore Kumar Das,Commerce	4200	
				Dr. Sanjib Kumar Dey,Commerce	600	
				Dr Yayati Nayak,Commerce	1200	
				Dr.Netaji Abhinandan,Pol Sc.	3600	
				Dr.Jajneswar Sethy,Pol.Sc	2400	
9	240/11.01.2021	60000	Examination	Dutikrushna Behera,Mathematics	3600	
				Subarna Bhattacharya,Mathematics	3600	
				Dr.K.S.K.Bharadwaj,Chemist	600	

				ry		
				Dr.Bijayalaxmi Dash,Odia	600	
				Dr. Prabhat Kumar Sarangi ,Statistics	2400	
				Dr. Khagendra Sethy,English	5400	
				Dr. PatitaPaban Das,Philosophy	9000	
				Dr. Himansu Sekhar Samal, Philosophy	3600	
				Rashmi Rekha Satpathy,Chemistry	1800	
				Dr. Bikram Kesari Mishra, Sociology	6000	
				Mr. James Kin do,Sociology	6000	
10	258/28.01.2021	21000	Examination	Dr.Jagneswar Sethy,Pol.Sc.	1200	
				Dr.Asima Sahu,Pol Sc	3600	
				Dr. Somanath Khaosh,Geology	1200	
				Dr.Patitapaban Mishra,Geology	1800	
				Dr.Patitapaban Mishra,Geology	600	
				Dr.Nihar Ranjan Singh,Botany	600	
				Dr. Ashok Dansana,Educational	600	
11	259/3.2.2021	27150	Examination	Prof Chandiprasad Nanda,History	600	
				Dr. Priya Darsini Kar,History	2400	

				Dr.Subrat Kumar Acharya, History	4200	
				Dr.Sabita Naik, Chemistry	1200	
				Dr.Sitaram Mohapatra, Chemistry	1200	
12	277/3.2.2021	14400	Examination	Dr.Chittaranjan Naik, Economics	600	
				Dr.Lipisree Das, Economics	600	
				Dr.Abhisek Sharma, Hindi	600	
				Dr. Dharmabrata Mohapatra, Economics	600	
13	278/17.02.2021	60000	Examination	Dr.Ranjana Bajpayee, Applied Geography	600	
				Dr. Somanath Khaosh, Geology	600	
				Prof Pradipta Kumar Mohapatra, Botany	1800	
				Dr.Sanhita Padhi, Botany	600	
				Dr. Purnendu Parhi, Chemistry	1800	
				Dr.Suprabha Sahu, Commerce	600	
				Dr.Manoj Kumar Das, Economics	1200	
				Dr.Subarna Bhattacharya, Mathematics	1200	
				Dr.Samita Mohapatra, Psychology	1200	
14	279/18.02.202	60000	Examination	Dr.PatitaPaba	600	

1				n Mishra, Geology		
				Dr.Soumendra Kumar Naik, Botany	600	
				Dr.Bairagi Charan Mallick, Chemistry	600	
				Dr.Rashmi Rekha Satpathy, Chemistry	600	
				Dr. Sanjib Kumar Dey, Commerce	600	
				Dr.Tusarkanta Pani, Commerce	1200	
				Dr.Yayati Naik, Commerce	600	
				Dr. Sambit Panigrahi, English	1200	
				Dr.Subrat kumar Acharya, History	1200	
				Dr.Priyadarshi Kar, History	600	
				Mr.Raja kumar Naik, Odia	1200	
				Dr.Sanghamitra Behera, Odia	600	
				Dr.Bijaylaxmi Das, Odia	1200	
				Mr.Jnane Debasis Mishra, Odia	1200	
				Dr. Debadhyana Behera, Physics	600	
				Dr. Himansu Sekhar Samal, Philosophy	1200	
				Dr.Patitapaban Das, Philosophy	2400	
				Dr.Jajneswar Sethy, Pol.Sc.	600	

				Dr.Netaji Abhinandan, Pol.sc	600	
				Dr.Asima Sahu, Pol.Sc.	600	
				Dr.Yudhistir Sahu, Sanskrit	1800	
				Dr.Bikram Kesari Mishra, Sociology	1200	
				Mr.James Kindo, Sociology	600	
15	280/19.02.2021	60000	Examination	Dr. Yayati Nayak, Commerce	600	
				Dr.Lipishree Das, Economics	600	
				Dr.Kishore Kumar Das, Commerce	600	
				Dr.Khirodo Kumar Sahu, Botany	600	
				Dr.Dipti Rout, Zool	600	
				Dr.Bibekananda Sundar Ray, Physics	600	
				Dr.Chandiprasad Nanda, History	1200	
				Dr.Sarat Kumar Rout, Education	1200	
				Dr.Sudarsan Mishra, Education	600	
				Dr.Kishore Kumar Das, Commerce	1800	
				Dr.Lipisree Das, Economics	1200	
				Nirupama Tete, Economics	1200	
				Sibabrata Das, Applied	1200	

				Geography		
				Binodini Majhi, Applied Geography	600	
16	288/22.02.2021	60000	Examination	Dr.Pritirekha Das Pattnaik, Applied Geography	1200	
				Dr.Durgaprasad Barik, Botany	1200	
				Bhagabat Behera, Commerce	600	
				Mr.Alok Ranjan Tripathy, Comp.Sc.	1200	
				Ashis Kumar Senapati, Economics	1200	
				Dr.Chittaranjan Naik, Economics	600	
				Dr. Ashok Dansana, Education	600	
				Dr.Bikali Charan Das, Education	600	
				Dr. Urmisree Vedamata, English	600	
				Dr.Khagendra Sethy, English	600	
				Dr.Sudhansu Sekhar Biswal, Physics	600	
				Dr.Prabhat Kumar Sarangi, Statistics	1200	
				Srikanta Jena, Zool	600	
				Dr.Kishore Kumar Das, Commerce	1200	
17	309/25.02.2021	60000	Examination	Dr.Sibasankar Sahu, Applied Geography	600	
				Jay Prakash Das, Chemistry	600	



				Dr.Gurudev Meher,English	600	
				Sudhansu Sekha Biswal,Physics	600	
				Nihar Ranjan Singh,Botany	1800	
				Dr.Dharmabrat a Mohapatra,Economics	600	
18	311/1.03.2021	60000	Examination	Dr.Umesh Chandra Naik,Botany	600	
				Dr.Abhisek Sarma,Hindi	1800	
				Dr.Alokranjan Tripathy,Computer Sc.	1200	
				Dr.Dillip Senapati,Computer Sc.	600	
				Dr.Dhananjay Soren,Zoology	600	
				Dr.Lipika Pattnaik,Zoology	600	
19	312/2.3.2021	8400	Examination	Prof.Pradipta Kumar Mohapatra,Botany	3000	
				Dr.Soumendra Kumar Naik,Botany	1200	
				Dr.Nihar Ranjan Singh,Botany	1800	
				Dr.Durgaprasad Barik,Botany	1200	
				Khirod Kumar Sahu,Botany	1200	
20	313/4.3.2021	26020	Examination	Dr.Ashok Dansana	2554	
				Praveen Bobby Binjha, Education	480	
				Bikali Charan Das,Education	270	
				Dr.Sarat Kumar Rout5, Education	3390	

21	314/dt.4.3.21	60000	Examination	Dr.Alekha Kumar Sutar,E ducation	2000	
22	317/25.03.202 1	48175	Valuation	Smrutiprabha Das,Chemistry	6695	
				Rashmirekha Satpathy,Che mistry	1345	
				Jayprakasdh Das,Chemistry	1045	
				Purnendu Parh i,Chemistry	4045	
				Dr.Sitaram Mo hapatra,Chemi stry	200	
				Bairagi charan Mallick,Chemis try	1150	
				Sabita naik,Chemistry	3140	
				Subrat Kumar Acharya,Histor y	1620	
				Priyadarshi Kar,History	3240	
				Llpishree Das,Chemistry	100	
				Dharmabrata Mohapatra,Ch emistry	100	
				Chittaranjan Naik,Chemistr y	100	
				Abhisek Sharma,Hindi	100	
				Khirod kumar Sahu,Botany	1360	
				Sanhita Padhi,Botany	1560	
				Umesh Chandra Naik,Botany	300	
				Soumewndra KumarNaik,Bot any	1305	
				Nihar Ranjan Singh,Botany	1305	
				Pradipta	3465	

				Kumar Mohapatra, Botany		
				Durga Prasad Bark, Botany	2060	
23	318/25.03.2021	286205	valuation	Dr. Ranjana Bajpayee, Applied Geography	1510	
				Dr. Nihar Ranjan Singh, Botany	790	
				Yayati Naik, Commerce	6590	
				Suprabha Sahu, Commerce	5740	
				Sanjib Kumar Dey, Commerce	7170	
				Bhagabat Behera, Commerce	4680	
				Dr. Kishore Kumar Das, Commerce	8010	
				Alok Ranjan Tripathy, Computer Sc.	810	
				Dr. Gurudev Meher, English	6040	
				Alok Ranjan Tripathy, Computer Sc.	810	
				Khagendra Sethy, English	8790	
				Nirupama Tete, Economics	6670	
				Chittaranjan Naik, Economics	2530	
				Lipisree Das, Economics	7400	
				Manoj Kumar Das, Economics	5700	
				Ashis Kumar Senapati, Economics	4280	
				Dharmabrata Mohapatra, Ec	5650	

				onomics		
				Somanath Khash, Geology	4200	
				Dr.Patita Paban Mishra, Geology	2680	
				Abhisek Sharma, Hindi	2920	
				Dr. Anjuman Ara, Hindi	3650	
				Dyuti Krushna Behera, Mathematics	600	
				Subarna Bhattacharya, Mathematics	1970	
				Sanghamitra Behera, Odiya	4070	
				Bijalaxmi Das, Odiya	9800	
				Rajakumar Naik, Odiya	2670	
				Dr.jagneswar Sethy, Pol.Sc	7300	
				Asima Sahu, Pol Sc.	4510	
				Netaji Abhinandan, Pol.Sc.	3970	
				Patitapaban Das, Philosophy	2380	
				Himansu Sekhar Samal, Philosophy	3640	
				Dr.Bibekananda Sundar Ray, Physics	3360	
				Dr.Debadhyan a Behera, Physics	3250	
				Dr.Sudhansu Sekhar Biswal, Physics	2680	
				Samita Mohapatra, Psychology	2290	
				Bikram Kesari	4180	

				Mishra, Sociology		
				Dr. James Kindo, Sociology	4120	
				Prabhat Kumar Sarangi, Statistics	3425	
				Dr. Yudhistira Sahu, Sanskrit	390	
				Subhasree Das, Sanskrit	2390	
	<b>TOTAL</b>				<b>475935</b>	

Clarification wanting regarding payments of Rs.475935.00 made to the above teaching staffs by adhering UGC norms & condition at an early date.

Sl. No.	Vr. No./Date	Gross Amount	Purpose	Name of the Person	Amount	Cash book
1	565/27.11.20	228695	Valuation	Dr. Purnendu Parhi, Chem	3564	General
2	566/27.11.20	213006		Dr. Luna Samanta, Zool	3450	
3				Dr. Dhananjaya Soren, Zool	3450	
4	633/	254128		Dr. Luna Samanta	4632	
5				Dr. Purnendu Parhi	4632	
6	863/	95312		Dr. Sabita Naik, Chem	735	
7				Dr. K.s.k. Bharadwaj	390	
8				Dr. Patitapaban Mishra, Geology	645	
9				Pranab Kumar Sarangi, Statits	300	
10				Dr. Alekha kumar Sutar, Chem	405	
11				Dr. Jayaprakash Das, Chem	480	
12				Dr. Bairagi charan Mallik, Chem	525	
13				Dr. Sabita	360	

				Naik,Chem		
14				Dr.SudarsanMishra,Educa	255	
15				Dr.Sarat kumarRout,Ed u	720	
16				Dr.Lipika Pattanaik,Zool	480	
17				Dr.Dipti Rout,Zool	405	
18	1054/	139425	Processing of application form and other related work for the recruitment of different faculty.	Dr.Pritirekha Das Pattanaik, Appl.Geog	9000	
19				Dr.Chandi Prasad Nanda,Hist.	6300	
20				Dr.Pradipta kumar Mohapatra,Bot	6300	
21				Dr.Subrat kumar Acharya,Hist	5100	
22				Dr.Asima Sahu,Pol Sc	4350	
23				Dr. Luna Samanta,Zool	3450	
24				Dr. Umesh Chandra Naik,Bot	5700	
25				Binodini Majhi,Applied Geog	1200	
26				Dr.Debadhyan a Behera,Phy	2250	
27				Dr.Srikanta Jena,Zool	2550	
28				Dr.James Kind o,Sociology	4350	
29				Dr.Jagneswar Sethy,Pol.sc	3750	
30				Dr. Nirupama Tete,Eco	3450	
31				Dr.Ashok	3300	

				Dansana,Edn		
32				Dr.Sanjib kumar Dey,Comm	1350	
33				Dr. Prabin bobby Binjha,Edn	1950	
34				Dr.Chittaranjan Naik,Eco	2100	
35				Dr.Alok Ranjan Tripathy,Comp .Sc	1950	
36				Dr. Dillip Sena pati,Comp.Sc	3300	
37				Dr.Subhasree Dash,Sans	1500	
38				Dr.Alok Ranjan Tripathy,Comp .Sc	500	
39	792/	283000	<b>UG Admission</b>	Prof Subrat kumar Achary,Hist	20000	
40				Dr.Kishore kumar Das,Comm	20000	
41				Dr.Bikram Kesari Mishra,Socio	7000	
42				Dr. Sibasankar Sahu,Appl.Ge o	7000	
43				Dr.Dyutikrushn a Behera,Math	6000	
44				Dr.Binodini Ma jhi,Appl.Geog	4000	
45				Dr.Nirupama Tete,Eco	4000	
46				Dr.Manoj kumar Das,Eco	1000	
47				Dr.Chittaranjan Naik,Eco	4000	
48				Dr.Janidebasis Mishra,Odia	6000	
49				Dr.Bijaylaxmi Das,Math	4000	
50				Dr.Gurudeb Meher,Eng	3000	

51				Dr.Dr.Somanath Khaoh,Geolo	7000	
52				Dr.Purnendu Parhi,Chem	4000	
53				Dr.Khirod kumar Sah,Bot	1000	
54				Dr.Patitapaban Mishra,Geolo	7000	
55				Dr.Subarna Bhattacharya,Math	7000	
56				Dr.Dipti Rout,Zool	7000	
57				Dr.Tusarkanta Pani,Comm	6000	
58				Dr.Sanjib kumar Dey,Comm	4000	
59				Dr.Yajati Naik,Comm	5000	
60				Dr.Lipika Pattanaik.Zool	6000	
61				Dr.Ashok Dansana,Edu	7000	
62				Dr.Niharranjan Singh,Bot	6000	
63				Dr.Alok Ranjan Tripathy,Copm .Sc	7000	
64						
65	791/	235100	Form Verification	Dr.Ashish kumar Senapati,Eco	2270	
66				Dr.Bhagabat Behera,Comm	1960	
67				Dr.Binodini Majhi,App.Geog	2060	
68				Mr.Prabeenbabbby Binjha,Edn	1830	
69				Dr.Subarna Bhattachaji,Math	2700	
70				Dr.Bijaylaxmi Das,Odia	2120	
71				Dr.Debadhyan a Behera,Phy	1940	
72				Dr.Himansu sekhar	2980	



				samal,Philo		
73				Dr.Dhananjaya Soren,Zool	2280	
74				Dr.Gurudev Meher,Eng	2650	
75				Dr,Jajneswar Sethy,Pol.Sc	1780	
76				Dr.James Kindi,Socio	1880	
77				Dr.Khirodkumar Sahu,Bot	3020	
78				Dr.Netaji Abhinandan,Pol.Sc	2640	
79				Mrs.Nirupama Tete,Eco	2160	
80				Dr.Preiyadarsi Kar,Hist	1740	
81				Dr.Patitapaban Mishra,Geol	2820	
82				Dr.Rashmirekha Satpathy,Chem	2030	
83				Dr.Dipti Rout,Zool	2610	
84				Dr.Sabita Naik,Chem	1030	
85				Dr.Sanghamitra Behera,Odia	850	
86				Dr.Subhasree Das,Sans	1990	
87				Dr.Sudhansu Sekhar Biswal,Phy	1820	
88				Dr.Suprabha Sahu,Comm	1620	
89				Dr.Alokranjana Tripathy,Comp.Sc	2070	
90				Mr.Umesh Chandra Naik,Bot	1450	
91				Dr.Yayati Naik,Comm	2010	
92				Dr.Sanjibkumar Dey,Comm	3450	

93				Dr.Purnendu Parhi,Chem	1400	
94				Dr.Chittaranjan Naik,Econ	2300	
	<b>TOTAL</b>				<b>322588</b>	

Clarification is wanting regarding the payments of Rs.322588.00 made to the above teaching staffs by adhering UGC norms & condition at an early date.

Audit objection statement issued in this regard did not returned back with reply.So the same needs to produced to exit conference for verification.Till then (Rs.475935+Rs.322588.00)=Rs.798523.00 is held under objection.

**14.21 - Payment made to the staffs without acknowledgement in support of receipt of their claim during examination duty:- Memo No. 209**

Cash payment has been made to the following staffs of the University relating to Examination work. But in support of receipt of their claim no acknowledgement has been present in the bill. So it is not possible on the part of audit to accept the expenditure as genuine. Again it is also seen that in some cases payment has been made to same person, same date and for same subject. Which is not acceptable by audit. Hence total Rs.6700.00 as detailed below say why will not be suggested for recovery.

Sl.no.	Name of the staff	Vr. No./dt.	Amount	Examination cash book
1	Durga charan Das, Assistant, Contractual	186/23.12.20	400	Geography and Marine Science Exam.
2	Premchand Pattnaik, Assistant, Contractual		400	Geography and Marine Science Exam.
3	Gopala Krushna Barik, Assistant, Contractual		400	Geography and Marine Science Exam.
4	Narayan Mishra, Attendant, Contractual		300	Geography and Marine Science Exam.
5	K.C.Das, Attendant		300	Geography and Marine Science Exam.
6	Jyotiranjana Mohanty, Attendant		300	Anthropology Science and Arts
7	Jyotiranjana Mohanty, Assistant		400	MBA
8	Prem Chand Pattanai k, Contractual, Assistant		400	Journalism and Mass Communication
9	Durgacharan		400	Journalism and Mass

	Das,Contractual,Asst			Communication
10	Sibaprasad Moharan a,DLR,Attendant		300	Journalism and Mass Communication
11	Saroj kumar Das,Attendant		300	Journalism and Mass Communication
12	Sameer Kumar Pradhan,Attendant		300	Journalism and Mass Communication
13	Deepti Ranjan Sahu,DLR		300	Journalism and Mass Communication
14	Durga charan Das,Asst.		400	Yoga and Naturopathy
15	N.Mishra,Attendant		300	Yoga and Naturopathy
16	Gopal Krishna Barik,Asst.		400	Bio Information Science
17	Niranjan Das,Asst		400	Bio Information Science
18	Gopal krushna Barik,Asst		400	Psychology
19	Narayan Mishra,Attendant		300	Psychology
	<b>TOTAL</b>		<b>Rs.6700.00</b>	

Audit objection statement issued in this regard did not returned back with reply. So the objection holds good and needs recovery. Failing which the amount will be recovered from the sanctioning authority.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Deepti Ranjan Sahu	Attendant	Registrar Ravenshaw University CTC	300
2	Durga charan Das	Assistant	Registrar Ravenshaw University CTC	400
3	Durga charan Das	Assistant	Registrar Ravenshaw University CTC	400
4	Durgacharan Das	Assistant	Registrar Ravenshaw University CTC	400
5	Gopal Krishna Barik	Assistant	Registrar Ravenshaw University CTC	400
6	Gopal krushna Barik	Assistant	Registrar Ravenshaw University CTC	400
7	Gopala Krushna Barik	Assistant	Registrar Ravenshaw University CTC	400
8	Jyotiranjnan Mohanty	Attendant	Registrar Ravenshaw University CTC	300
9	Jyotiranjnan Mohanty	Assistant	Registrar Ravenshaw University CTC	400
10	K.C.Das	Attendant	Registrar Ravenshaw	300

			University CTC	
11	N.Mishra	Attendant	Registrar Ravenshaw University CTC	300
12	Narayan Mishra	Attendant	Registrar Ravenshaw University CTC	300
13	Narayan Mishra	Attendant	Registrar Ravenshaw University CT	300
14	Nirajan Das	Assistant	Registrar Ravenshaw University CTC	400
15	Prem Chand Pattanaik,	Assistant	Registrar Ravenshaw University CTC	400
16	Premchand Pattnaik,	Assistant	Registrar Ravenshaw University CTC	400
17	Sameer Kumar Pradhan	Attendant	Registrar Ravenshaw University CTC	300
18	Saroj kumar Da	Attendant	Registrar Ravenshaw University CTC	300
19	Sibaprasad Moharana	Attendant	Registrar Ravenshaw University CTC	300

**14.22 - Excess payment made to DLR and Contractual staffs of the University by violating the Govt guide line:- Memo No. 234**

On checking of paid vouchers relating to General and Examination Cash book, it was revealed that a total sum of **Rs.103648.00 of examination cash book and 350957.00 approximately of General cash book** have been paid to the following Daily wages and Contractual staffs of the University towards remuneration for attending examination/Admission duties. In this context it is to be mentioned that the said DLRs and Contractuals have already been paid their wages round the year.

Engaging them in the Examination work means they are not doing the original work of the University for which they are paid. Similarly Contractual staffs of the University are already engaged in the University and also getting payment as per their contract. Engaging them in the Examination work means they are not doing the original work of the University for which they are engaged and paid. Instead of engaging them in the examination duty we can engaged permanent non teaching staffs of the University as per UGC guideline.

As such it seemed that the same DLRs and Contractuals have been paid twice for a single day work. Details are given below in a separate sheet attached here.

Sl.no.	Name of the cash book	Name of the Person	Vr. No/Dt	Amount (in Rs.)	Purpose/Duty date	DLR/Contractual
1	Examination Cash book	SameerKumar Pradhan	45/19.06.2020	2160	Examination related work / 8.6.20	Contractual
2		Durga Prasad Das	45/19.06.2020	648	8.6.20	Contractual
3		Sameer Kumar Pradhan	186/23.12.20	300	12.10.20	Contractual

4		Sibaprasad Moharana	186/23.12.20	300	12.10.20	DLR
5		Niranjan Das	186/23.12.20	300	12.10.20	DLR
6		Rajesh Kumar Sahu	186/23.12.20	300	12.10.20	DLR
7		Narayan Mishra	186/23.12.20	300	12.10.20	Contractual
8		Prasant Kumar Sahu	186/23.12.20	400	12.10.20	DLR
9		Siba Prasad Moharana	186/23.12.20	300	12.10.20	DLR
10		Ranjan Kumar Sahu	186/23.12.20	300	12.10.20	DLR
11		Karunakar Das	186/23.12.20	400	13.10.20	Contractual
12		Gopal Krushna Barik	186/23.12.20	400	13.10.20	Contractual
13		Subrat Kumar Swaim	186/23.12.20	400	13.10.20	Contractual
14		Niladri Prasad Das	186/23.12.20	400	13.10.20	Contractual
15		Durga Charan Das	186/23.12.20	400	13.10.20	Contractual
16		Premchand Pattnaik	186/23.12.20	400	13.10.20	Contractual
17		Banibhusan Naik	186/23.12.20	400	13.10.20	DLR
18		Rajendranarayan Sahu	186/23.12.20	400	13.10.20	DLR
19		Satya Niranjan Sahu	186/23.12.20	400	13.10.20	Contractual
20		Sameer Kumar Pradhan	186/23.12.20	300	13.10.20	Contractual
21		Sanatan Das	186/23.12.20	300	13.10.20	DLR
22		Sibaprasad Naik	186/23.12.20	300	13.10.20	DLR
23		Badal Naik	186/23.12.20	300	13.10.20	DLR
24		Sibaprasad Moharana	186/23.12.20	300	13.10.20	DLR
25		Dharmendra Barik	186/23.12.20	300	13.10.20	DLR
26		Arun Kumar Tripathy	186/23.12.20	300	13.10.20	DLR
27		Saroj Kumar Dash	186/23.12.20	300	13.10.20	DLR
28		Ranjan Kumar Sahu	186/23.12.20	300	13.10.20	DLR

29		Prasant Kumar Naik	186/23.12.20	300	13.10.20	DLR
30		Binod Kumar Naik	186/23.12.20	300	13.10.20	Contractual
31		Trinath Barik	186/23.12.20	300	13.10.20	Contractual
32		Durgaprasad Das	186/23.12.20	400	13.10.20	Contractual
33		Premchand Pattnaik	186/23.12.20	400	13.10.20	Contractual
34		Niladri Prasad Das	186/23.12.20	400	13.10.20	Contractual
35		Dwijabar Barik	186/23.12.20	300	13.10.20	DLR
36		Sibaprasad Naik	186/23.12.20	300	13.10.20	DLR
37		Sibaprasad Moharana	186/23.12.20	300	13.10.20	DLR
38		Ashok kumar Sethy	186/23.12.20	400	13.10.20	Contractual
39		Deepak Kumar Naik	186/23.12.20	400	13.10.20	DLR
40		Rajendra Narayan Sahu	186/23.12.20	400	13.10.20	DLR
		Nirakar Sutar	186/23.12.20	400	13.10.20	DLR
41		Durgacharan Das	186/23.12.20	400	13.10.20	Contractual
42		Gopal Krushna Barik	186/23.12.20	400	13.10.20	Contractual
43		Smitarani Das	186/23.12.20	400	13.10.20	Contractual
44		Sasmita Rddy	186/23.12.20	400	13.10.20	Contractual
45		Dipti Ranjan Behera	186/23.12.20	400	13.10.20	Contractual
46		Niranjan Das	186/23.12.20	300	13.10.20	DLR
47		Sibaprasad Naik	186/23.12.20	300	13.10.20	DLR
48		Ajay Bhol	186/23.12.20	300	13.10.20	DLR
49		Saroj kumar Dash	186/23.12.20	300	13.10.20	DLR
50		Suman Naik	186/23.12.20	300	13.10.20	DLR
51		Muna Sethy	186/23.12.20	300	13.10.20	DLR
52		Prasanta Thappa	186/23.12.20	300	13.10.20	DLR
53		Dharmendra Barik	186/23.12.20	300	13.10.20	DLR
54		Dipti Ranjan Sahu	186/23.12.20	300	13.10.20	DLR

55		Niladri Prasad Das	186/23.12.20	400	14.10.20	Contractual
56		Prem Chand Pattanaik	186/23.12.20	400	14.10.20	Contractual
57		Deepak Kumar Nayak	186/23.12.20	400	14.10.20	DLR
58		Samrat Ranjan Khatua	186/23.12.20	400	14.10.20	Contractual
59		Rakesh Kumar Sahu	186/23.12.20	400	14.10.20	Contractual
60		Rajesh Kumar Sahu	186/23.12.20	300	14.10.20	DLR
61		Ananta kumar Das	186/23.12.20	300	14.10.20	DLR
62		Ranjan Kumar Sahu	186/23.12.20	300	14.10.20	DLR
63		Niranjan Das	186/23.12.20	300	14.10.20	DLR
64		Dipti Ranjan Sahu	186/23.12.20	300	14.10.20	DLR
65		Sibaprasad Naik	186/23.12.20	300	14.10.20	DLR
66		Dharmendra Barik	186/23.12.20	300	14.10.20	DLR
67		Sibaprasad Moharana	186/23.12.20	300	14.10.20	DLR
68		Durgaprasad Das	186/23.12.20	400	14.10.20	Contractual
69		Diptimayee Dixit	186/23.12.20	400	14.10.20	Contractual
70		Durgaprasad Dakua	186/23.12.20	400	14.10.20	Contractual
71		Rajendranarayan Sahu	186/23.12.20	400	14.10.20	DLR
72		Banibhusan Naik	186/23.12.20	400	14.10.20	DLR
73		Renubala Senapati	186/23.12.20	400	14.10.20	DLR
74		Durgacharan Das	186/23.12.20	400	14.10.20	Contractual
75		Gopalkrushna Barik	186/23.12.20	400	14.10.20	Contractual
76		Niladriprasad Das	186/23.12.20	400	14.10.20	Contractual
77		Premchand Pattanaik	186/23.12.20	400	14.10.20	Contractual
78		Arupnarayan	186/23.12.20	400	14.10.20	Contractual

		Mohanty				
79		Madhusmita Samantaray	186/23.12.20	400	14.10.20	Contractual
80		Dillip kumar Nayak	186/23.12.20	300	14.10.20	DLR
81		Sanatan Das	186/23.12.20	300	14.10.20	DLR
82		Narayan Das	186/23.12.20	300	14.10.20	DLR
83		Radhakrushna Behera	186/23.12.20	300	14.10.20	DLR
84		Ananta kumar Nayak	186/23.12.20	300	14.10.20	DLR
85		Ajaya Bhol	186/23.12.20	300	14.10.20	DLR
86		Pabitra Das	186/23.12.20	300	14.10.20	DLR
87		Sanjukta Behera	186/23.12.20	300	14.10.20	DLR
88		Sibaprasad Moharana	186/23.12.20	300	14.10.20	DLR
89		Sibaprasad Nayak	186/23.12.20	300	14.10.20	DLR
90		Abhimanyu Sahu	186/23.12.20	300	14.10.20	DLR
91		Badal Naik	186/23.12.20	300	14.10.20	DLR
92		Dharmendra Barik	186/23.12.20	300	14.10.20	DLR
93		Prasanta Kumar Nayak	186/23.12.20	300	14.10.20	DLR
94		Durgaprasad Das	186/23.12.20	400	14.10.20	Contractual
95		Abhimanyu Sahu	186/23.12.20	300	15.10.20	DLR
96		Prafulla kumar Senapati	186/23.12.20	300	15.10.20	DLR
97		Dharmendra Barik	186/23.12.20	300	15.10.20	DLR
98		Rajesh Kumar Sahu	186/23.12.20	300	15.10.20	DLR
99		Prakash Thappa	186/23.12.20	300	15.10.20	DLR
100		Ranjan Kumar Sahu	186/23.12.20	300	15.10.20	DLR
101		Sibaprasad Nayak	186/23.12.20	300	15.10.20	DLR
102		Premchand Pattnaik	186/23.12.20	400	15.10.20	Contractual
103		Durgacharan	186/23.12.20	400	15.10.20	Contractual



		Das				
104		Satyaniranjan Sahu	186/23.12.20	400	15.10.20	Contractual
105		Diptiranjan Behera	186/23.12.20	400	15.10.20	Contractual
106		Prasanta Kumar Sahu	186/23.12.20	400	15.10.20	DLR
107		Nirakar Sutar	186/23.12.20	400	15.10.20	DLR
108		Saisudha Puhan	186/23.12.20	400	15.10.20	DLR
109		Prasanta kumar Khuntia	186/23.12.20	400	15.10.20	DLR
110		Gopalkrushna Barik	186/23.12.20	400	15.10.20	Contractual
111		Niladriprasad Das	186/23.12.20	400	15.10.20	Contractual
112		Durgacharan Das	186/23.12.20	400	15.10.20	Contractual
113		Samrat ranjan Khatua	186/23.12.20	400	15.10.20	Contractual
114		Rakesh Kumar Sahu	186/23.12.20	400	15.10.20	Contractual
115		Smitarani Das	186/23.12.20	400	15.10.20	Contractual
116		Ashok kumar Bhoi	186/23.12.20	300	15.10.20	DLR
117		Diptiranjan Sahu	186/23.12.20	300	15.10.20	DLR
118		Dharmendra Barik	186/23.12.20	300	15.10.20	DLR
119		Susanta Kumar Routray	186/23.12.20	300	15.10.20	DLR
120		Niranjan Das	186/23.12.20	300	15.10.20	DLR
121		Radhakrushna Behera	186/23.12.20	300	15.10.20	DLR
122		Pratap kumar Sutar	186/23.12.20	300	15.10.20	DLR
123		Trinath Barik	186/23.12.20	300	15.10.20	Contractual
124		Binod kumar Nayak	186/23.12.20	300	15.10.20	Contractual
125		Sanjay kumar Ray	186/23.12.20	300	15.10.20	Contractual
126		Sibaprasad Moharana	186/23.12.20	300	15.10.20	DLR
127		Giridhari Das	186/23.12.20	300	15.10.20	DLR
128		Sarat kumar	186/23.12.20	300	15.10.20	DLR

		Ojha				
129		Siba Naik	186/23.12.20	300	15.10.20	DLR
130		Saroj kumar Dash	186/23.12.20	300	15.10.20	DLR
131		Sameer Kumar Pradhan	186/23.12.20	300	15.10.20	Contractual
132		Durgaprasad Das	186/23.12.20	400	15.10.20	Contractual
133		Ashok kumar Sethy	186/23.12.20	400	15.10.20	Contractual
134		NiladriPrasad Das	186/23.12.20	400	15.10.20	Contractual
135		Premchand Pattnaik	186/23.12.20	400	15.10.20	Contractual
136		Narayan Kathu	186/23.12.20	400	15.10.20	DLR
137		Lokanath Mallick	186/23.12.20	300	15.10.20	DLR
138		Ananta Kumar Das	186/23.12.20	300	15.10.20	DLR
139		Sibaprasad Naik	186/23.12.20	300	15.10.20	DLR
140		Diptiranjana Sahu	186/23.12.20	300	15.10.20	DLR
141		Sibaprasda Moharana	186/23.12.20	300	15.10.20	DLR
142		Ranjan Kumar Sahu	186/23.12.20	300	15.10.20	DLR
143		Muna Sethy	186/23.12.20	300	15.10.20	DLR
144		Karunakar Das	186/23.12.20	400	16.10.20	Contractual
145		Sasmita Reddy	186/23.12.20	400	16.10.20	Contractual
146		Subasini Panda	186/23.12.20	400	16.10.20	Contractual
147		Gopalkrushna Barik	186/23.12.20	400	16.10.20	Contractual
148		Premchand Pattnaik	186/23.12.20	400	16.10.20	Contractual
149		Bharat Behera	186/23.12.20	300	16.10.20	DLR
150		Suman Naik	186/23.12.20	300	16.10.20	DLR
151		Dharmendra Barik	186/23.12.20	300	16.10.20	DLR
152		Chandan Naik	186/23.12.20	300	16.10.20	DLR
153		P.Choubay	186/23.12.20	300	16.10.20	DLR
154		Prasanta Kumar Sahoo	186/23.12.20	400	16.10.20	DLR

155		Subrat Kumar Swain	186/23.12.20	400	16.10.20	Contractual
156		Pratima Mishra	186/23.12.20	400	16.10.20	DLR
157		Sameer kumar Pradhan	186/23.12.20	300	16.10.20	Contractual
158		Prakash Kumar Jena	186/23.12.20	300	16.10.20	DLR
159		Saroj kumar Dash	186/23.12.20	300	16.10.20	DLR
160		Sibaprasad Moharana	186/23.12.20	300	16.10.20	Contractual
161		Gopal krushna Barik	186/23.12.20	400	17.10.20	Contractual
162		Saroj kumar Das	186/23.12.20	300	17.10.20	DLR
163		Sibaprasad Moharana	186/23.12.20	300	17.10.20	DLR
164		Tapan Ranjan Swain	186/23.12.20	400	17.10.20	DLR
165		Deepak kumar Naik	186/23.12.20	400	17.10.20	DLR
166		Neeladri Prasad Das	186/23.12.20	400	17.10.20	Contractual
167		Durga charan Das	186/23.12.20	400	17.10.20	Contractual
168		Premchand Pattnaik	186/23.12.20	400	17.10.20	Contractual
169		Dharmendra Barik	186/23.12.20	300	17.10.20	DLR
170		Sibaprasad Naik	186/23.12.20	300	17.10.20	DLR
171		Sanatan Das	186/23.12.20	300	17.10.20	DL6
172		Pabitra Ranjan Das	186/23.12.20	300	17.10.20	DLR
173		Bishnu Charan Pradhan	186/23.12.20	300	17.10.20	DLR
174		Premchand Pattnaik	186/23.12.20	400	17.10.20	Contractual
175		Durgacharan Das	186/23.12.20	400	17.10.20	Contractual
176		Sameer kumar Das	186/23.12.20	300	17.10.20	Contractual
177		Muna Sethy	186/23.12.20	300	17.10.20	DLR
178		Narayan Mishra	186/23.12.20	300	17.10.20	Contractual
179		Banibhusan	186/23.12.20	400	19.10.20	DLR

		Naik				
180		Rajendra Narayan Sahu	186/23.12.20	400	19.10.20	DLR
181		Durgacharan Sahu	186/23.12.20	400	19.10.20	Contractual
182		Niladriprasad Das	186/23.12.20	400	19.10.20	Contractual
183		Premchand Pattnaik	186/23.12.20	400	19.10.20	Contractual
184		Karunakar Das	186/23.12.20	400	19.10.20	Contractual
185		Ranjan Kumar Sahu	186/23.12.20	300	19.10.20	DLR
186		Narayan Chandra Arakh	186/23.12.20	300	19.10.20	DLR
187		Niranjan Das	186/23.12.20	300	19.10.20	DLR
188		Radhakrushna Behera	186/23.12.20	300	19.10.20	DLR
189		Pitambar Naik	186/23.12.20	300	19.10.20	DLR
190		Prakash kumar Jena	186/23.12.20	300	19.10.20	DLR
191		Rajkishore Sethy	186/23.12.20	300	19.10.20	DLR
192		Sanjukta Behera	186/23.12.20	300	19.10.20	DLR
193		Pabitra Das	186/23.12.20	300	19.10.20	DLR
194		Dharmendra Barik	186/23.12.20	300	19.10.20	DLR
195		Saroj kumar Dash	186/23.12.20	300	19.10.20	DLR
196		Arun kumar Tripathy	186/23.12.20	300	19.10.20	DLR
197		Somanath Behera	186/23.12.20	300	19.10.20	DLR
198		Diptiranjana Sahu	186/23.12.20	300	19.10.20	DLR
199		Ganesh Swain	186/23.12.20	300	19.10.20	DLR
200		Sameer kumar Pradhan	186/23.12.20	300	19.10.20	DLR
201		Samrat ranjan Khatua	186/23.12.20	400	19.10.20	Contractual
202		Deepak Kumar Naik	186/23.12.20	400	19.10.20	DLR
203		Durgaprasad Das	186/23.12.20	400	19.10.20	Contractual
204		Gopalkrushna	186/23.12.20	400	19.10.20	Contractual

		Barik				
205		Sasmita Reddy	186/23.12.20	400	19.10.20	Contractual
206		Subrat kumar Swain	186/23.12.20	400	19.10.20	Contractual
207		Rajesh Kumar Sahu	186/23.12.20	300	19.10.20	Contractual
208		Dillip Kumar Naik	186/23.12.20	300	19.10.20	DLR
209		Trinath Barik	186/23.12.20	300	19.10.20	Contractual
210		Sibaprasad Moharana	186/23.12.20	300	19.10.20	DLR
211		Binod Kumar Naik	186/23.12.20	300	19.10.20	Contractual
212		Prasant Kumar Sahu	186/23.12.20	400	19.10.20	DLR
213		Hemanta kumar Barik	186/23.12.20	400	19.10.20	DLR
214		Gopalkrushna Barik	186/23.12.20	400	19.10.20	Contractual
215		Arup Narayan Mohanty	186/23.12.20	400	19.10.20	Contractual
216		Diptiranjan Behera	186/23.12.20	400	19.10.20	Contractual
217		Premchand Pattnaik	186/23.12.20	400	19.10.20	Contractual
218		Pratima Mishra	186/23.12.20	400	19.10.20	DLR
219		Durgaprasad Dakua	186/23.12.20	400	19.10.20	Contractual
220		Nirakar Sutar	186/23.12.20	400	19.10.20	DLR
221		Saisudha Puhan	186/23.12.20	400	19.10.20	DLR
222		Rakesh Kumar Das	186/23.12.20	300	19.10.20	DLR
223		Prasanta Kumar Naik	186/23.12.20	300	19.10.20	DLR
224		Ananata Kumar Das	186/23.12.20	300	19.10.20	DLR
225		Badal Naik	186/23.12.20	300	19.10.20	DLR
226		Arunkumar Tripathy	186/23.12.20	300	19.10.20	DLR
227		Santosh kumar Routray	186/23.12.20	300	19.10.20	DLR
228		Dharmendra Barik	186/23.12.20	300	19.10.20	DLR

229		Saroj kumar Das	186/23.12.20	300	19.10.20	DLR
230		Diptiranjan Sahu	186/23.12.20	300	19.10.20	DLR
231		Prasanta Kumar Panda	186/23.12.20	300	19.10.20	DLR
232		Sarat Chandra Ojha	186/23.12.20	300	19.10.20	DLR
233		Butu Naik	186/23.12.20	300	19.10.20	DLR
234		Rajesh Kumar Sahu	186/23.12.20	300	19.10.20	DLR
235		Premchand Pattnaik	186/23.12.20	400	19.10.20	Contractual
236		Renubala Senapati	186/23.12.20	400	19.10.20	DLR
237		Sameer Kumar Pradhan	186/23.12.20	300	19.10.20	Contractual
238		Sibaprasad Moharana	186/23.12.20	300	19.10.20	DLR
239		Kanhu Charan Naik	186/23.12.20	300	19.10.20	DLR
240		Niladriprasad Das	186/23.12.20	400	20.10.2020	Contractual
241		Gopalkrushna Barik	186/23.12.20	400	20.10.2020	Contractual
242		Narayan Kathua	186/23.12.20	400	20.10.2020	DLR
243		Rajesh kumar sahu	186/23.12.20	300	20.10.2020	DLR
244		Sameer kumar Pradhan	186/23.12.20	300	20.10.2020	Contractual
245		Sibaprasad Moharana	186/23.12.20	300	20.10.2020	DLR
246		Premchand Pattanaik	186/23.12.20	400	20.10.2020	Contractual
247		Durgacharan Das	186/23.12.20	400	20.10.2020	Contractual
248		Rajalaxmi Behera	186/23.12.20	400	20.10.2020	DLR
249		Sanjukta Nanda	186/23.12.20	400	20.10.2020	Contractual
250		Prasanta Kumar Naik	186/23.12.20	300	20.10.2020	DLR
251		Saroj kumar Das	186/23.12.20	300	20.10.2020	DLR
252		Rajkishore	186/23.12.20	300	20.10.2020	DLR

		Sahu				
253		Sanatan Das	186/23.12.20	300	20.10.2020	DLR
254		Sibaprasad Naik	186/23.12.20	300	20.10.2020	DLR
255		Hemanta Kumar Rout	186/23.12.20	300	20.10.2020	DLR
256		Nrayan Mishra	186/23.12.20	300	20.10.2020	Contractual
257		Subasini Panda	186/23.12.20	400	20.10.2020	Contractual
258		Gopalkrushna Barik	186/23.12.20	400	20.10.2020	Contractual
259		Sameer Kumar Pradhan	186/23.12.20	300	20.10.2020	Contractual
260		Sarojkumar Das	186/23.12.20	300	20.10.2020	DLR
261		Gopalkrushna Barik	186/23.12.20	400	21.10.20	Contractual
262		Sameer kumar Pradhan	186/23.12.20	300	21.10.20	Contractual
263		Niladriprasad Das	186/23.12.20	400	21.10.20	Contractual
264		Durga charan Das	186/23.12.20	400	21.10.20	Contractual
265		Prem chand Pattnaik	186/23.12.20	400	21.10.20	Contractual
266		Gopal krushna BARIK	186/23.12.20	400	21.10.20	Contractual
267		Ranjan Kumar Sahu	186/23.12.20	300	21.10.20	DLR
268		Narayan Arakh	186/23.12.20	300	21.10.20	DLR
269		Saroj kumar Das	186/23.12.20	300	21.10.20	DLR
270		Dillip Kumar Naik	186/23.12.20	300	21.10.20	DLR
271		Siba Prasad Moharana	186/23.12.20	300	21.10.20	DLR
272		Rajendranarayan Sahu	186/23.12.20	400	21.10.20	DLR
274		Sandhyarani Behera	186/23.12.20	400	21.10.20	DLR
275		Bidyutprava Mohanty	186/23.12.20	400	21.10.20	DLR
276		Banibhusan Naik	186/23.12.20	400	21.10.20	DLR
277		Deepak kumar Naik	186/23.12.20	400	21.10.20	DLR

278		Durgacharan Das	186/23.12.20	400	21.10.20	Contractual
279		Durgaprasad Das	186/23.12.20	400	21.10.20	Contractual
280		Premchand Pattnaik	186/23.12.20	400	21.10.20	Contractual
281		Niladriprasad Das	186/23.12.20	400	21.10.20	Contractual
282		Sibaprasad Naik	186/23.12.20	300	21.10.20	DLR
283		Niranjan Das	186/23.12.20	400	21.10.20	DLR
284		Radhakrushna Behera	186/23.12.20	400	21.10.20	DLR
285		Sibaprasad Moharana	186/23.12.20	400	21.10.20	DLR
286		Sibaprasad Naik	186/23.12.20	400	21.10.20	DLR
287		Diptiranjan Sahu	186/23.12.20	400	21.10.20	DLR
288		Dharmendra Barik	186/23.12.20	400	21.10.20	DLR
289		Susanta Kumar Rout	186/23.12.20	400	21.10.20	DLR
290		Bishnu charan Pradhan	186/23.12.20	400	21.10.20	DLR
291		Trilokyanath Choubay	186/23.12.20	400	21.10.20	Contractual
292		Gopalkrushna Barik	186/23.12.20	400	22.10.20	Contractual
293		Rajeshkumar Sahu	186/23.12.20	400	22.10.20	DLR
294		Premchand Pattnaik	186/23.12.20	400	22.10.20	Contractual
295		Sasmita Reddy	186/23.12.20	400	22.10.20	Contractual
296		Durgacharan Das	186/23.12.20	400	22.10.20	Contractual
297		Sibaprasad Moharana	186/23.12.20	300	22.10.20	DLR
298		Sibprasad Nayak	186/23.12.20	300	22.10.20	DLR
299		Niranjan Das	186/23.12.20	300	22.10.20	DLR
300		Dillip kumar Naik	186/23.12.20	300	22.10.20	DLR
301		Niladriprasad Das	186/23.12.20	400	22.10.20	Contractual



302		Sameer kumar Pradhan	186/23.12.20	400	22.10.20	Contractual
		<b>TOTAL</b>		<b>Rs.103648.00</b>		
	<b>General Cash book</b>					
1		Durga charan Das	565/27.00.20	3564		Contractual
		Prem chand Pattanaik		3564		Contractual
		Gopalkrushna Barik		3564		Contractual
		Krushna Charan Das		3119		Contractual
		Durgacharan Das	566	3450		Contractual
		Prem chand Pattanaik		3450		Contractual
		Gopalkrushna Barik		3450		Contractual
		Durga charan Das	633	4632		Contractual
		Prem chand Pattanaik		4632		Contractual
		Gopalkrushna Barik		4632		Contractual
		Trinath Barik	1054	4650		Contractual
		Binod kumar Naik		4650		Contractual
		Trailokanath Choubay		1875		Contractual
		Narayan Mishra		150		Contractual
		Ajay Bhol		450		DLR
		Chandan Naik		150		DLR
		Rinarani Behera		75		DLR
		Suman Naik		600		DLR
		Deepak kumar Naik	789	9800		DLR
		Sameer Pradhan		7000		Contractual
		Sibaprasad Moharana		5000		DLR
		Chandan Naik		9000		DLR
		Durgaprasad		5600		DLR

		Das			
		Trinath Barik		11500	Contractual
		Prakash Kumar Jena		11000	DLR
		Saroj kumar Das		8000	DLR
		Kanhucharan Naik		5000	DLR
		Pabitra ranjan Das		4000	DLR
		Niladri Prasad Das		12600	Contractual
		Karunakar Das		7700	Contractual
		Satyaranjan Sahu		11200	Contractual
		Diptiranjana Behera		4800	Contractual
		Ashok kumar Sethy		4800	Contractual
		Nirakar Sutar		1400	DLR
		Ashok kumar Sethy	790	7000	Contractual
		Banibhusan Naik		1400	DLR
		Deepak kumar Naik		700	DLR
		Durgacharan Das		2100	Contractual
		Madhusmita Samantaray		700	Contractual
		Niladriprasad Das		2100	Contractual
		Prasanta Kumar Sahu		700	DLR
		Premchand Pattnaik		1400	Contractual
		Prakash kumar Sahu		1400	Contractual
		Smita Pattnaik		700	Contractual
		Subrat kumar Swain		700	Contractual
		Diptiranjana Behera		6600	Contractual
		Durgaprasad Das		3600	Contractual

		Samrat ranjan Khatua		3000		Contractual
		Satyabrata Patra		2400		Contractual
		Abhimanyu Sahu		800		DLR
		Arunkumar Tripathy		2400		DLR
		Bharat Behera		400		DLR
		Dillip kumar Naik		2600		DLR
		Narayan Mishra		3200		Contractual
		Niranjan Das		3200		DLR
		Prasanta Thappa		1000		DLR
		Radha krushna Behera		2000		DLR
		Rajesh kumar Sahu		2000		DLR
		Sameer Pradhan		1600		DLR
		Sanatan Das		600		DLR
		Sarat Ojha		1200		DLR
		Sarojkumar Das		4000		DLR
		Trailokanath Choubay		800		Contractual
		Trinath Barik		5200		Contractual
		Sadasiba Samal		3600		Contractual
		Sanjay kumar Ray		3900		Contractual
		Ananta Naik		3200		DLR
		Ashok kumar Bhoi		200		DLR
		Kanhucharan Naik		1600		DLR
		Muna Sethy		800		DLR
		Pabitra Das		1400		DLR
		Prafulla kumar Senapati		800		DLR
		Prakash Thappa		200		DLR

		Prasanta Naik		200		DLR
		Suman Naik		400		DLR
		Sanjukta Behera		1600		DLR
		Tapan Naik		3400		DLR
			791			
		Diptiranjana Behera	793	12600		Contractual
		Ashokkumar Sethy		7000		Contractual
		Subrat kumar Swain		10500		Contractual
		Durgaprasad Das		8400		Contractual
		Deepak kumar Naik		8400		DLR
		Prakash kumar Jena		7500		DLR
		Trinath Barik		8000		Contractual
		NNarayan Mishra		3000		Contractual
		Sarat KumarDas		7000		DLR
		Kanhucharan Naik		3000		DLR
		Pabitra ranjan Das		3000		DLR
		Dillip kumar Naik		1000		DLR
		Ananta kumar Das		500		DLR
		Rakesh kumar Das		500		DLR
		Binod kumar Naik		7000		Contractual
		Diptiranjana	794	7000		Contractual

		Behera			
		Ashokkumar Sethy		7000	Contractual
		Trinath Barik		5000	Contractual
		Binod kumar naik		5000	Contractual
		<b>TOTAL</b>		<b>350957</b>	

In response to audit objection statement issued local authority stated that a few permanent class iii and class iv employees were engaged in key sections of University administration, and therefore ,could not be spared for other works.Hence, the University solely dependent on the services of the DLRs and Contrctuals.However,henceforth attention will be paid to devise other possible alternatives.

So it is advice to the local authority not to engage the DLR and Contractual staffs henceforth.

#### 14.23 - Connected records regarding purchase and supply of Mobiles wanting :- Memo No. 217

During audit it is seen that Mobiles have been purchased and supplied to the following personnels with monthly vouchers.The authority basing on which, the Mobiles were purchased on such high cost clarified to audit. The details of issue are furnished below.

Sl no.	Vr. No/dt.	Quantity	Amount.	Authority to whom issued.	Particulars.
1	1 -/19.05.07, Stock Reg.Page-3	1pc	Rs.2895.00	Sri Satyakama Mishra,Ex Registrar	Mobile & Mobile.
2	1458/20.5.08,Sto ck Reg.Page-3	1pc	Rs.32500.	Sri Devdas Chhotray,Ex-VC	N-951 D- Plum,IMET 3548 35011786390,B T-363563714642

					050 2259,CH-394 349715 4090629 160(Talktel)
3	1333/15.11.12,Stock Reg.Page-3	1pc	Rs.15600	Dr.Smarapriya Mishra,Ex Registrar.	M/S Laxmi Mobiles and Services,BBSR
4	1848/31.1.12,Stock Reg.Page-113	1pc	Rs.4450	Dr.Baishnab Ch Tripathy,Ex-VC	Mobil e(i) Phone 4S(16GB) Blackberry-93203538 34050499834 2A484750
5	-/2.12.13,Stock Reg.Page-3	2set	Rs.7000 @3500/-	Security Officer	Max Info
6	Vr.174/22.4.14 26.3.14,Stock Reg.Page-91	1pc	Rs.5800	Sri Laxmi kumar Dakua,Ex-COF	Nokia-301 cell phone ISPL/299 Intelligent software,ctc.
	TOTAL		RS.108295		

Objection statement issued in this regard did not returned back with reply .So after recover the Mobile produced to audit for verification. Till than RS. 108295.00 is held under objection.

#### 14.24 - IRREGULAR EXPENDITURE Memo No.247

On verification of Vr. No-611/11.12.20 (consolidated statement of **expenditure incurred during the admission-2020** Ravenshaw University Cuttack) of General Fund it is noticed that a total sum of Rs.22442/- has been paid towards refreshment during admission process. As per provision by Finance Deptt. G.O. No-10954/dt.14.03.2001(for Austerity measures) **a cup of tea and two pieces of biscuits are allowed for refreshment.** Further to be noted that the staff engaged in admission/ examination process are getting remuneration for the purpose apart from their salary. For the bill enclosed to the above mention vouchers shows that Tiffin/meals having purchased for the said purpose. Under the provision of which Act/Rule or for what public bona fide purpose the above amount has been spent couldn't be ascertained in audit.

The details of such voucher are mentioned below.

SL.NO	Vr. No./Date	Sub Vocher	Purchased Item	Cost of Rs	Remark
1	611/11.12.2020/ Chq. no.094956  (Paid vide voucher no.582/dtd.2.12.20 to Dr. S.K.Acharya,Co. ordinator,Admission committee)	3	Snacks and Sweets  32 packets @30	960	Cuttack Sweets stall
2		4	Biscuits etc	802	Govinda Beetel shop

3		8	Biscuits etc	430	Maa Tarini
		10	Meal & Break fast 40nos.@110	4400	Barik Catering
4		12	Meal & Break fast 40nos.@110	4400	Barik Catering
5		14	Meal & Break fast 30nos.@110	3300	Barik Catering
6		17	Meal & Break fast 40nos.@105	4200	Barik Catering
7		19	Meal & Break fast 30nos.@105	3150	Barik Catering
8		23	Tiffin 40nos @20	800	Mahalaxmi Sweets stall
	<b>TOTAL</b>			<b>22442</b>	

In response to audit objection statement issued local authority stated that steps will be taken in this regard not to do such type of practice henceforth.

So it is advice to the local authority not to do such type of practice henceforth.

**14.25 - Excess payment made over and above the consolidated amount as per the engagement order:-  
Memo No. 242**

As per the order of the University the Legal retainer/other advocates are engaged with the consolidated payments for different cases. During audit it is seen that a sum of Rs.10500/- was paid towards clerakage fees to Sri Subir Palit,Advocate, which is not admissible on audit point of view. Office order against such extra fees towards clerakage fees other than consolidated payments was asked for production before audit for checking of its genuineness.

Details are given below.

Vr. No./dt.	Consolidated Amount	Clerakage amount	Total amount	Name of the advocate	Name of the cash book
82/18.5.20	52500	5250	57750	Subir Palit	General cash book
364/28.9.20	52500	5250	57750	Subir Palit	
	Total excess paid towards clerakage fees.	<b>10500</b>			

In response to audit objection statement issued local authority stated that Mr.Subir Palit has been engaged by the University as per interaction of Governor House. Executive council had approved clerical fees Rs.1750.00 as per the office order no.4053 dtd.9.10.18.The copy of the EC also not produced to audit. So till the production of EC and detailed valid bills Rs.10500.00 is held under objection.

**14.26 - Clarification wanting regarding payment to the staffs of Legal cell of the University Sri Krupasindhu Nayak ,Legal Asst towards cost of fuel for travelling to the chamber of the advocates with different files:- Memo No. 243**

As per the order of the University the legal retainer/other advocates are engaged with the consolidated payments for different cases.It is inherent that the engaged advocates will come to the University for any information /file.However it is seen that the university staff have been paid the cost of fuel for to and fro journey to the chamber of advocates and different courts during the month of August 2016 to August 2017 with different files. As such Rs.2024.00 has been paid to the University staff,Sri Krupasindhu Nayak ,Legal Asst, in vr. No.632 dtd.14.12.2020,Sub Vr. 15. (Advance taken by Dr.Umakanta Mishra,Asst. Prof.History cum Legal Cell.)for the same. Payment also has been made without the production of Auto voucher and Petrol voucher.If there is any agreement in this regard may be produced to audit.

In response to audit objection statement issued local authority stated that in view of the urgency of the court cases the legal assistant,Krupasindhu Nayak had to rush to the court and Advocates chambers on different occasions to hand over important documents beyond office hours.So that defence in the court could be made by Advocates.Auto expenses vouchers are not available with the Auto-Rickshaw drivers.So vouchers could not be submitted.

The compliance of the local authority is not convincing .Because it is the duty of the advocates to come to the University for any information /file.It is not the duty of the University to send staff to go to the chamber of the advocates and different courts.Local authority also not produced such types of agreement in between advocate and local authority.Payment to Legal Asst is not production of valid vouchers.It is a financial matter.So the objection holds good and needs recovery from Sri Umakanta Mishra,Ex-OIC ,Legal Cell.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Umakanta Mishra	OIC Legal cell	Registrar Ravenshaw University CTC	2024

**14.27 - Clarification wanting regarding payment to the staffs of Legal cell of the University Sri Sanatan Das,MTS Attendant,(DLR)towards cost of fuel for travelling to the chamber of the advocates with different files:- Memo No.244.**

As per the order of the University the legal retainer/other advocates are engaged with the consolidated payments for different cases.It is inherent that the engaged advocates will come to the University for any information /file.However it is seen that the university staff have been paid the cost of fuel for to and fro journey to the chamber of advocates and different courts during the month of 31.08.2019 to 27.5.2020 with different files. As such Rs.1200.00 has been paid to the University staff,Sri Sanatan Das,MTS Attendant,(DLR), in vr. No.201 dtd.15.07.2020, and 532/dtd.17.11.20 for the same who is a daily wages staff of the University.

In response to audit objection statement issued local authority stated that in all appointment letter to different lawyers of Honble High court no where it is mentioned that lawyers will come to University.University has to send required files/informations as and when required by the Lawyers.Hence,legal cell engaged Sri Sanatan Das,MTS Attendant to visit lawyers as and when required.So the EC resolution regarding the sending of files through spl.Messenger to advocates house is wanting for verification.Till then Rs.1200.00 is held under objection.

**14.28 - Excess payment made over and above the consolidated amount as per the engagement order:-**



**Memo No.245**

As per the order of the University the Legal retainer/other advocates are engaged with the consolidated payments for different cases. During audit it is seen that a sum of Rs.29300/- was paid towards paper printing,,caveat petitions to Sri VenugopalMohapatra,Legal Retainer.Which is not admissible on audit point of view.Is there any agreement with the legal retainer/advocate to pay extra fees towards above fees other than consolidated payments produced to audit.

Vr. No./dt.	Cost towards printing, spiral binding, and compilation of case volumes.	Caveat Petitions 54 in numbers @250/-per petition	Caveat Petitions 54 in numbers @200/-per petition	Total amount	Name of the advocate	Name of the cash book
559/26.11.2020	5000	13500	10800	29300	Sri Venugopal Mohapatra	General cash book
	<b>Total</b>			<b>29300.00</b>		

In response to audit objection statement issued local authority stated that, remuneration to the lawyer is for his legal opinion and contesting the case for the University.No where it is mentioned that they will pay from their pocket for Xerox,Clerakage,Caveat etc.The compliance of the local authority is not convincing at all.Because it is a financial matter and supported document regarding the expenditure to be borne by the University is also not produced to audit.So objection holds good.It is also seen that the payment also has been made without production of valid vouchers.For this the following officials are responsible.

i)Mr.Jahangir Khan,COF=14650

ii)Mrs.Sanjibanisudha Sarangi,AS=14650

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Mr.Jahangir Khan	COF	Registrar Ravenshaw University CTC	14650
2	Sanjibanisudha Sarangi	AS	Registrar Ravenshaw University CTC	14650

**14.29 - Clarification wanting regarding purchase of various chemicals and other items by local tender /local market of World bank project(OHEPEE)not through GEM:- Memo No. 252**

During checking of cash book of World bank Project it is seen that a sum of Rs. **Rs.1714013/-**as detailed below was spent for purchase of various chemicals and other items from OHEPEE grant during the year 2020-21 .But the the purchase was made by local tender/from local market not made through GEM. Details are given below.

Vr. No/Date	Amount	Items	Particulars	Cheque no.
69/20.1.21	607502	Purchase of chemicals	Science Cell	87240

70/20.1.21	175589	Purchase of chemicals	Bio-Technika	87241
71/21.1.21	266795	Purchase of chemicals	Mohapatra	87242
73/21.1.21	335443	Purchase of chemicals	Discovery	87244
74/21.1.21	38685	Purchase of chemicals	Manorama Traders	87245
77/22.1.21	98985	Purchase of chemicals	Science chem. corporation	87247
72/28.1.21	32850	Purchase of chemicals	Scientific Traders	87243
75/11.3.21	19856	Purchase of chemicals	Indo chemicals	87250
<b>Total chemicals purchased</b>				
45/15.102020	35800	Purchase of AC	Shivam Electronics	18532
54/11.11.20	55174	Printer,Scanner,Anti Virus	Nigam computech	18540
55/25.11.20	11928	Purchase of Eco UV Box,Sanitizer	Kalinga Home Decor	18543
66/6.1.21	16998	Colour Printer	Nigam Computech	87237
64/6.1.21	18408	UV Sanitizer	Kalinga Home Decor	87235
<b>Total other items purchased</b>	<b>138308/-</b>			
<b>Grand Total</b>	<b>Rs.1714013/-</b>			

Audit objection statement issued in this regard did not returned back with reply. So the same needs to produced before audit. Till then Rs. 1714013.00 is held under objection.

**14.30 - Guidelines and its related Files of “CIVILSERVICE COACHING CENTRE” are wanting regarding appointment of Resource persons :- Memo No. 143**

On checking of Civil service coaching centre cash book wrt its voucher it is seen that a sum of Rs.1000.00 has been paid to Sri Chinmay kumar Barik, Resource person as detailed below towards his remuneration charge. As per the carrier bio-data supplied by the Local Authority, Sri Barik is a Science Graduate and taking classes of Mathematics and Reasoning to the IAS aspirants @ Rs.1000 per class. Any advertisement for recruitment for that post to get the suitable candidate for that post for such type of challenging examination also not available to audit.

Details of payment are given below.

Name of the Resource person.	Vr.no./dt.	Period	Amount	Number of classes taken.
Mr Chinmay Barik.	Vr.no.19/dtd.29.05.2020	March 2021	Rs.1000	1

	Total	Rs.1000
<p>In response to audit objection statement issued local authority stated that</p> <ol style="list-style-type: none"> <li>1. The new syllabus of UPSC/OPSC requires the students should be taught reasoning/verbal-nonverbal.</li> <li>2. In University education system appropriate teachers from the above subject not there.</li> <li>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 &amp; reasoning.</li> </ol> <p>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 three 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.</p>		

**14.31 - Irregular payment made to Sri Gyana Ranjan Biswal ,Asst Librarian of Civil Service Coaching Centre:- Memo No.144**

<p>On checking of the cash book with reference to expenditure vouchers of Civil Service Coaching Centre,it is seen that a sum of Rs. 3000.00 has been paid to Sri Gyana Ranjan Biswal,Asst Librarian for the year 2020-21 ,Vide voucher number 19/dtd.29.05.2020 for the month of March 2021.</p> <p>In support of payment the following informations are wanting for verification.</p> <ol style="list-style-type: none"> <li>1)Whether ear-mark Library room for Civil Service Coaching Centre is present in Ravenshaw University or not.</li> <li>2)Total number of books purchased till now.</li> <li>3)Issue register of Library books</li> <li>4)Library stock Register</li> <li>5)Purchase voucher of News papers,Magazines and Journals.</li> </ol> <p>In last audit during 2019-20 the same were also asked to produced before audit regarding payment of Rs.18000 to Sri Biswal,Asst.Lib.The authority stated that "The Library which was with the erstwhile IAS Coaching Cetre is now with theCivil service coaching cetre".So the the stock register of books ,Computers ,Xerox machine, contingent stock registr etc if handed over to Civil Service Coaching Centre produced before audit for verification.Library stock and issue register of books issued to students of Civil Service Coaching Centre needs to produce to audit at an early date.Failing which the payment to part time Library Asst. will be treated as idle salary and will be suggested for recovery from the commencement of Civil Service Coaching Centre to till 31.03.2021.Details of paymentare given below.</p>			
Name of the person.	Vr.no./dt.	Period	Amount
Gyana Ranjan Biswal,Asst Librarian	Vr.no.1/dtd.10.10.2017	April -2017	Rs.3000
	1/dtd.10.10.2017	May-2017	Rs.3000

	1/dtd.10.10.2017	June-2017	Rs.3000
	5/21.03.2018	January-2018	Rs.3000
	5/21.03.2018	February-2018	Rs.3000
	6/6.4.2018	March-2018	Rs.3000
	7/3.5.2018	April-2018	Rs.3000
	8/13.07.2018	May-2018	Rs.3000
	10/13.09.2019	August-2019	Rs.3000
	19/5.10.2019	September-2019	Rs.3000
	14/2.11.2019	October-2019	Rs.3000
	16/19.12.2019	November-2019	Rs.3000
	17/5.2.2020	January -2020	Rs.3000
	18/11.03.2020	February-2020	Rs.3000
	19/29.05.2020	March-2020	Rs.3000
	<b>Total</b>		<b>Rs.45 000</b>

Audit also verified the cash book w.e.f dt.01.04.2020 to dt.31.3.2021 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-PTCSCHM-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 last audit during 2019-20 the same were also asked to produced before audit regarding payment of Rs.18000 to Sri Biswal,Asst.Lib. But memo was also return back with nil reply

The same reply is furnished by the local authority this year also. 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.

Hencein absence of the production of stock and issue register to audit for verification Rs.45000.00 paid to Sri Gyanaranjan Biswal, Part time Library assistant which is regarded as idle and needs recovery from him.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Gyana Ranjan Biswal	Senior Clerk	Registrar Ravenshaw	45000

			University CTC	
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**14.32 - Clarification wanting regarding payment of electric bills:- Memo No.201**

On checking of payment of electric bills for the year 2020-21 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 drawal penalty, delayed payment 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. **2025512.00** during the year 2020-21 a total payment of Rs. **18674281.00** 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.

Details of the payment are given below.

Month	Vr.no/dt	Payment to CESU	Consumer ID	Over drawal Penalty	Meter charges	Delay Surchargem Payment	Total paid	Collection of Electric Charges	Difference
Apr-20	62/14.5.20	334488	P102-69780		1000	891		0	
	63/-do-	116704	P102-68032		1000	458.65		0	
	64/-do-	429431	P102-45178		1000	1386.3		0	
	65/-do-	1530624	P102-09793		0	3509.45		0	
	<b>TOTAL</b>	<b>2411247</b>			<b>3000</b>	<b>6245.4</b>	<b>2411247</b>	<b>0</b>	<b>2411247</b>
May-20	163/3.7.20	328860	P102-09793		0	4631.25		7720	
	164/-do-	47913	P102-45178		1000	1829.45		7720	
	165/-do-	12690	P102-68032		1000	605.25		12500	
	166/3.7.20	75136	P102-69780		1000	1175.8			
	<b>TOTAL</b>	<b>464599</b>			<b>3000</b>	<b>8241.75</b>	<b>464599</b>	<b>27940</b>	<b>436659</b>
Jun-20	221/14.8.20	4901	MP102-22901		150	0		14594	
	222/14.8.20	250781	P102-69780		1000	1294.7		24761	
	223/14.8.20	250781	P102-69780		1000	1294.7		3000	
	224/4.8.20	1157227	P102-09793		0	6255.4		34920	
	225/-do-	175545	P102-451		1000	755.5		360	

			78						
								18200	
	<b>TOTAL</b>	<b>1839235</b>			<b>3150</b>	<b>9600.3</b>	<b>1839235</b>	<b>95835</b>	<b>1743400</b>
Jul-20	264/12.8.20	226833	P102-69780		1000	3317.45		3200	
	265/12.8.20	504872	P102-09793		1000	11889.85		120	
	266/-do-	95459	P102-45178		1000	1711.35		13920	
	267/-do-	77649	P102-68032		1000	1000.4		32600	
	288/-do-/26.8.20	11515	MP102-22901		150	25.5		0	
	<b>TOTAL</b>	<b>916328</b>			<b>4150</b>	<b>17944.55</b>	<b>916328</b>	<b>49840</b>	<b>866488</b>
Aug-20	324/10.9.20	132400	P102-69780		1000	494.9		11013	
	325/-do-	596715	P102-09793		1000	367.65		39420	
	326/-do-	94105	P102-68032		1000	61.8		13800	
	327/-do-	111081	P102-45178		1000	69.5		6000	
								120	
	<b>TOTAL</b>	<b>934301</b>			<b>4000</b>	<b>993.85</b>	<b>934301</b>	<b>70353</b>	<b>863948</b>
Sep-20	438/16.10.20	3000000						1600	
	439/-do-	588324	P102-09793		1000	0		8680	
	440/-do-	104865	P102-45178		1000	0		46400	
	441/-do-	93885	P102-68032		1000	0		120	
	442/-do-	130115	P102-69780		1000	0		1960	
								960	
						0		7500	
	<b>TOTAL</b>	<b>3917189</b>			<b>4000</b>	<b>0</b>	<b>3917189</b>	<b>67220</b>	<b>3849969</b>
Oct-20	522/12.11.20	125318	P102-69780		1000	266.59		240	
	523/-do-	108716.9	P102-45178		1000	215.7		120	
	524/-do-	98938.96	P102-68032		1000	192.51		30600	
	525/-do-	562741.8	P102-09793		1000	1216.81		800	

								21520	
	<b>TOTAL</b>	<b>895715.7</b>			<b>4000</b>	<b>1891.61</b>	<b>895715.7</b>	<b>53280</b>	<b>842435.70</b>
Nov-20	660/18.12.20	105863.8	P102-45178		1000	0.72		240	
	661/-do-	513293.2	P102-09793		1000	5.12		30720	
	662/-do-	109010.4	P102-69780		1000	0		13800	
	663/-do-	104239.9	P102-68032		0	0		8994	
								500	
								1600	
	<b>TOTAL</b>	<b>832407.3</b>			<b>3000</b>	<b>5.84</b>	<b>832407.3</b>	<b>55854</b>	<b>776553.30</b>
Dec-20	684/23.12.20	3000000	P102-65761		1000			101394.1	
	858/30.1.21	101765	P102-45178		1000	15.9		900	
	859/-do-	482950	P102-09793		1000	76.55		13000	
	860/-do-	106354	P102-69780		1000	16.09		520	
	861/-do-	99624	P102-68032		1000	58.4		30600	
								18000	
								8363	
	<b>TOTAL</b>	<b>3790693</b>			<b>5000</b>	<b>166.94</b>	<b>3790693</b>	<b>172777.1</b>	<b>3617915.90</b>
Jan-21	940/1.3.21	16608	MP102-22901		150	26.2		900	
	941/1.3.21	495929	P102-09793		1000	11.91		19720	
	942/1.3.21	135246	P102-69780		1000	2.69		59040	
	943/1.3.21	96745	P102-68032		1000	2.64		2000	
	944/1.3.21	178931	P102-45178		1000	2.5		31680	
	1009/16.3.21	220350	P102-65761		1000	76210.23		50240	
	1010/16.3.21	230664	P102-65761		1000	66244.67		360	
	<b>TOTAL</b>	<b>1374473</b>			<b>6150</b>	<b>142500.8</b>	<b>1374473</b>	<b>163940</b>	<b>1210533</b>
Feb-21	1039/25.3	533953	P102-097		1000	2684.29		6000	

	.21		93					
	1040/25.3 .21	97548	P102-680 32		1000	517.09		43720
	1041/25.3 .21	227586	P102-657 61		1000	53308.41		7318
	1042/25.3 .21	271237	P102-451 78		1000	968.49		7850
	1043/25.3 .21	167769	P102-697 80		1000	732.68		14160
								27360
								41040
								87840
								147600
								123400
								7920
								1570
								52595
								7380
								10800
								10990
								720
								8040
								4320
								9520
								18760
								45360
								31325
								120
								34560
								1470
								35325
								75590
								46150
								30730
								35600
								14680
								68350
								120
								54415
								4950
								84025



								4710	
								6295	
								25120	
								11775	
								9420	
								9480	
	<b>TOTAL</b>	<b>1298093</b>		<b>0</b>	<b>5000</b>	<b>58210.96</b>	1298093	<b>1268473</b>	<b>29620</b>
	<b>GRAND TOTAL</b>	<b>18674281</b>	<b>-</b>		<b>44450</b>	<b>245802</b>	<b>18674281</b>	<b>2025512</b>	<b>16648768.90</b>

**Excess paid than the collection=Rs.18674281-Rs.2025512=Rs.16648769.00**

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 2020-21 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 also the authority are not bothering about such incurrence which is continues for years together.

In response to audit objection statement issued local authority stated that the University Authority is concerned about the above problems and for energy reforms in the University .Power sector, the Chief(Commercial Service)TPCODL, Cuttack, has been requested vide letter no.1177 dtd.8.3.22 and for extension of rebate period and exemption of penalties on arrear dues the Orissa Regulatory Commission has been requested vide letter no. 1175 dated 8.3.2022.

Though the local authority stated that they are concerned about the above problems still then they are not so serious about the problem. Because letter had been issued to the Chief(Commercial Service)TPCODL, Cuttack on 8.3.22 i.e after objection raised by audit for years together. The local authority is once again suggested to take necessary & effective steps regarding the matter for betterment of Ravenshaw & compliance reported before audit .

**14.33 - APPROVAL OF EXECUTIVE COUNCIL & GOVT. WANTING:- Memo No.212**

During scrutiny of vouchers of General Fund Cash Book it is noticed that a sum of Rs.1,17,67,152.20 has been paid towards remuneration to the the staffS appointed on daily wage basis,whose approval relating to appointment from Executive Council as well as Govt. are not produced to audit.

SL.NO	Vr. No./Date	Period For Which Paid	Amount Paid (In Rs.)	Name of the cash book.
1	2	3	4	5

1	7/1.4.20	March 20	837824	General
2	50/6.5.20	April 20	837824	
3	126/4.6.20	May 20	834802	
4	171/6.7.20	June 20	822204	
5	239/6.8.20	July 20	846168	
6	312/7.9.20	August 20	816522	
7	363/28.9.20	Arrear	1644518	
8	388/9.10.20	September 20	814512	
9	418/14.10.20	September 20	5432	
10	492/2.11.20	October 20	866143.8	
11	602/10.12.20	November 20	767089.6	
12	638/15.12.20	November 20	7254.4	
13	753/1.1.21	December 20	870344.8	
14	802/13.1.21	November 20	21170	
15	833/28.1.21	Arrear	35713.6	
16	892/10.2.21	January 21	751662	
17	927/19.2.21	Arrear	90012	
18	971/4.3.21	February 21	787508	
19	977/4.3.21	Arrear(4/20 to 12/20)	110448	
	<b>TOTAL</b>		<b>11767152.20</b>	

In response to audit objection statement issued local authority produced the approval by EC of temporary non teaching employees, all contractual and daily wages engaged in Ravenshaw University. The same was approved by the then Registrar the 25th meeting held on 4th January 2016. Notification no.507 dtd.2.2.2016. But failed to produced the Approval of Govt. with finance department concurrence. So till then **Rs.11767152.20 is held under objection.**

**14.34 - Excess payment to CESU than the actual due:- Memo No. 213**

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 installments. But surprisingly University is paying the meter charges of all the meters even after 5 years 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.) As per audit report.	Amount paid during 2020-21.
1	2	3	4	5	6	7	8

	PI-02-09793	60000	60	1000	18.01.05	18.01.10	8000
	PI-02-45178	60000	60	1000	18.01.06	18.08.2011	11000
	<b>TOTAL</b>						<b>19000</b>

In response to audit objection statement issued local authority stated that the above meters installed on 27.12.2017 each. But audit report says installation is on 18.01.05 and 18.01.06. So till the verification of actual date of installation of meter Rs.19000/- is held under objection.

**14.35 - Installation date of the following Meters are wanting:- Memo No. 214**

On checking of electric bill with reference to General Cash book, it is noticed that a sum of Rs.25450.00 has been paid to CESU regarding installation charges of meter during the year 2020-21. So the meter installation date of the meters as mentioned below are wanting to verify the genuineness of payment.

The details of payment are given 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.) As per local authority.	Amount paid during 2020-21.
1	2	3	4	5	6	7	8
1	PI-02-69780	60000	60	1000	22.05.2017		10000
2	PI-02-68032	60000	60	1000	22.05.2017		11000
3	PI-102-65761	60000	60	1000	27.12.2020		4000
4	MPI-02-22901	9000	60	150	12.12.2019		450
	<b>TOTAL</b>						<b>25450</b>

In response to audit objection statement issued local authority stated that the above meters installed on 22.05.2017, 27.12.2020 and 12.12.2019 So till the verification of actual date of installation of meter Rs.25450/- is held under objection.

**14.36 - Original voucher and sub voucher of the following expenditure from UGC fund are wanting for verification:- Memo No.38**

During checking of vouchers of UGC cash book it is seen that in the following cases regarding the expenditure neither vouchers nor sub vouchers are present in the voucher guard file. Only passed for payment sheet is present.

Details are given below.

Adjustment voucher	Name of the advance	Purpose	Amount	Paid voucher no./dt.	Cash book	Cash book
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number/dt.	holder.				head.	
23/07.01.21	Dr. S.K.Satpat hy,Commerce	Spic Macay	100000	28/20.05.11	TA/DA	UGC
24/02.02.21	Dr.Smrutiprava Das,Chemistry	PFMS	10000	-	TA/DA	
25/02.02.21	Dr. Praven Bobby Binjha, Education	PFMS	8162	-	TA/DA	
26/02.02.21	Dr.Sudhansu Sekhar Biswal,Physics	PFMS	5000	-	TA/DA	
27/02.02.21	Dr.Subarna Bh attacharjee,Ma thematics	PFMS	10000	-	TA/DA	
	<b>TOTAL</b>		<b>133162</b>		TA/DA	

Audit objection statement issued in this regard did not returned back with reply. So till the production of same Rs.133162/- is held under objection.

**14.37 - MB ,Case Record &UGC guideline are wanting towards PH expenditure in Jagannath Hostel,Mahanadi Hostel, & Daya Hostel of Ravenshaw University:- Memo No. 39**

A sum of Rs.1368682.00 was paid to A.E,PH SECTION,Ravenshaw University,CTC ,vide voucher no.18 dtd.02.01.21 towards PH work in Jagannath hostel,Daya hostel and Mahanadi hostel out of UGC grant. Regarding expenditure File,Case record, MB and UGC guideline are wanting for verification.

Audit objection statement issued in this regard did not returned back with reply.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 Rs.1368682.00 is held under objection.

**14.38 - UGC Letter for organization of National level Seminar is wanting:- Memo No. 60**

A sum of Rs.500000.00 was spent from the UGC fund for organization of National level seminar as detailed below.In support of expenditure UGC letter received by the authority of Ravenshaw University is not produced to audit for verification.Details are given below.

Sl.no.	Paid voucher number/Date /UGC cash book.	Name of the advance holder	Amount paid	Adjustment voucher number/Date	Amount	Name of the Department.	Particulars
1	43/17.02.19	Dr. Dharmabrata Mohapatra	Rs.125000.00	1/14.05.2020	Rs.125000.00	Economics	Organization of National level Seminar

2	46/17.02.19	Dr. L.K.Mishra	Rs.100000.00	2/14.05.2020	Rs.100000.00	History	Organization of National level Seminar
3	40/17.02.19	Dr. Somanath Khaosh	Rs.50000.00	3/14.05.2020	Rs.50000.00	Geology	Organization of National level Seminar
4	38/17.02.19	Dr. P.K.Mohapatra	Rs.50000.00	4/14.05.2020	Rs.50000.00	Botany	Organization of National level Seminar
5	44/17.02.19	Dr. R.Nayak	Rs.50000.00	5/14.05.2020	Rs.50000.00	Odia	Organization of National level Seminar
6	47/17.02.19	Dr. P.K.Sarangi	Rs.65000.00	6/14.05.2020	Rs.65000.00	Statistics	Organization of National level Seminar
7	45/17.02.19	Dr. S.Mohapatra	Rs.60000.00	7/14.05.2020	Rs.60000.00	Psychology	Organization of National level Seminar
	<b>TOTAL</b>				<b>Rs.500000.00</b>		

Audit objection statement issued in this regard did not returned back with reply. 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 Rs.500000.00 is held under objection.

**14.39 - UGC Letter for organization of National level Seminar is wanting:- Memo No. 61**

A sum of Rs.30000.00 was spent from the UGC fund for organization of National level seminar as detailed below. In support of expenditure UGC letter received by the authority of Ravenshaw University is not produced to audit. Details of the expenditure are given below.

Paid voucher number/Date/General cash book.	Name of the advance holder	Amount paid	Adjustment voucher number/Date	Amount	Name of the Department.	Particulars
1121/18.03.17	Dr. Pravat Kumar Sarangi	Rs.30000.00	150/20-21	Rs.30000.00	Statistics	Organization of National level Seminar

File no:-UGC-03/2013/Conference & Seminar/N/42

Audit objection statement issued in this regard did not returned back with reply. 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 next

audit for verification. Till then Rs.30000.00 is held under objection.

**14.40 - Records, Registers and files are wanting:- Memo No211**

A sum of Rs.20133716.00 was spent during 2020-21 towards purchase of Computer as detailed below. Regarding the purchase related files, stock register/issue register, requisitions, technical certificate as per required configuration and records relating to the expenditure are not produced to audit for verification.

Details are given below.

Sl.no.	Vr. No/dt.	Cheque no.	Amount	Particulars	No. of items	Cost per item	Name of the Grant	Name of the cash book
1	Vr.655 to Vr.657/18.12.20	621933(IT) to 621934(GST)	Rs.12280840.00	PFMS payment made to SRSG Broadcast pvt.ltd. towards purchase of Computer.			RUSA	GENERAL
2	Vr.763 to Vr.765/1.1.21	Cheque no.095051 to 095053	Rs.3775976.00	Payment made to Planet Infra .Managem ent for purchase of Computer	i)Computer =80 no.s ii)Hewlett packed Enterprise 2xIntel DD R4SDRAM with ECC 256=2nos.	i)@30090/- per unit. ii)@684388 /-per unit. iii)and 18% GST	-	GENERAL
3	Vr.766 to Vr.768/1.1.21	Cheq. no.095054 to 095056	Rs.3996000.00	Payment made to D lamond Info.Pvt.Ltd .	i)Computer =75nos. ii)UPS=75nos.	i)@50800/- per unit. ii)@2480/- per unit. iii)and 18%GST	-	GENERAL
4	Vr.640/15.12.20	Chq. no.094973 to 094974/ dt.15.12.20	Rs.80900.00	Payment made to SAI Computers .	i)Laptop=1 no. ii)WIFIJIO HOTSPOT Device=1no.	i)@33474.57per unit ii)@1652.54/-per unit iii)GST18%	-	GENERAL
	<b>TOTAL</b>		<b>RS.2,01,33,716.00</b>					

Audit objection statement issued in this regard did not returned back with reply. 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 next audit for verification. Till then Rs.20133716.00 is held under objection.

**14.41 - Records, Registers and files are wanting:- Memo No. 218**

A sum of Rs.159658821.82.00 was spent during 2020-21 towards purchase of Scientific equipment, Chemicals, Computer etc as detailed below. So related files, stock register/issue register, requisitions, technical certificate as per required configuration and records relating to the expenditure may be produced to audit for verification.

Vr. No/dt.	Cheque no.	Amount	Particulars	Name of the Grant	Name of the cash book	Remarks
54/10.11.20	Chq no.18540	55174	Computer	World Bank Project	OHEPEE	Nigam Computech
63/4.1.21	Chq no.87234	6300	Hard disk and roater			N.P.Technologies
66/6.1.21	Chq no.87237	16998	Colour Printer			Nigam Computech
<b>Total</b>		<b>Rs.78472.00</b>				
55/25.11.20	Chq no.18543	11928	UCU UV BOX Sanitizer			Kalinga home decor
64/6.1.21	Chq no.87235	18408	UV Sanitizer			Kalinga home decor
<b>Total</b>		<b>Rs.30336.00</b>				
44/15.10.20	Chq no.18533	3200	Purchase of AC cable			Shivam Electronics
45/15.10.20	Chq no.18532	35800	Purchase of AC			
<b>Total</b>		<b>39000</b>				
76/1.2.21	Chq no.87249	18270	Purchase of Chemicals	World Bank Project	OHEPEE	Aner Engineers
75/11.3.21	Chq no.87250	19856				Indo Chemicals
69/6.1.21	Chq no.87240	607502				Science Cell
70/20.1.21	Chq no.87241	175589				Bio-Technika
71/21.2.21	Chq no.87242	266795				
73/21.1.21	Chq no.87244	335443				Discovery
74/21.1.21	Chq no.87245	38685				Manorama Traders
77/22.1.21	Chq no.87247	98985				Scichem corporation
28.1.21	Chq no.87243	32850				Scientific

						Traders
<b>Total</b>		<b>1593975.00</b>				
28/22.6.20	-	3582926.26	Purchase of Scientific Equipments			Payment to LEIKA Microsystem
35/10.8.20	Chq no.18522	1808460		World Bank Project	OHEPEE	SWAN Environment
91/11.2.21	Chq no.87270	1723799		-		Bhanu Bio tech pvt.ltd.
47/17.10.20	Chq no.18534	3220216		-		Paid to Bioapps
52/9.11.20	-	416402.56		-		Leika Micro System
60/5.12.20	Chq no.87231	5039900				Paid to Bio-Technika
<b>TOTAL</b>		<b>157917038.82</b>				
<b>GRAND TOTAL</b>		<b>Rs.159658821.82</b>				

Audit objection statement issued in this regard did not returned back with reply.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 Rs.**159658821.82** is held under objection.

**14.42 - Records and registers regarding arrear payment are wanting:- Memo No. 237**

Asum of Rs.58243282.00 was spent towards arrear salary from General cash book during the year under audit.So the related records, registers and files regarding payment of arrear salary as detailed below are wanting for verification.

Vr. No./dt	Amount
105 /27.5.20	4263175
106/27.5.20	46400
274 to 279/19.8.20	5651941
308 /3.9.20	17526363
309/3.9.20	359299
310/3.9.20	2014740
311/3.9.20	652889
350/25.9.20	1104600
351/25.9.20	29816
352/25.9.20	2982
353/25.9.20	31276
354/25.9.20	3131
355/25.9.20	22154



362/28.9.20	757710
419/15.10.20	1341593
420/15.10.20	1022770
421/15.10.20	1411524
422/15.10.20	1231309
423/15.10.20	123131
424/15.10.20	1218193
425/15.10.20	121819
426/15.10.20	859966
427/15.10.20	85997
428/15.10.20	1297156
429/15.10.20	129716
431/16.10.20	9856
432/16.10.20	37908
433/16.10.20	3792
434/16.10.20	26880
435/16.10.20	2688
436/16.10.20	207558
437/16.10.20	641334
473/20.10.20	22400
474/20.10.20	23296
475/20.10.20	1116759
476/20.10.20	365602
477/20.10.20	365602
478/20.10.20	313600
843/29.1.21	87795
844/29.1.21	148241
845/29.1.21	335369
846/29.1.21	345915
847/29.1.21	34592
848/29.1.21	339509
849/29.1.21	307619
850/29.1.21	30792
851/29.1.21	345911
852/29.1.21	34591
853/29.1.21	420960
854/29.1.21	42096
855/29.1.21	445480
856/29.1.21	4381591
857/29.1.21	269703

945/1.3.21	171389
946/1.3.21	2499279
947/1.3.21	153467
948/1.3.21	243270
949/1.3.21	22855
1013/16.3.21	1680
1014/16.3.21	1041707
1015/16.3.21	53834
1016/16.3.21	5383
1018/17.3.21	18018
1019/17.3.21	1802
1020/17.3.21	150935
1021/17.3.21	15094
1022/17.3.21	19258
1023/17.3.21	1926
1024/17.3.21	69498
1025/17.3.21	6950
1026/17.3.21	50832
1027/17.3.21	5083
1031/23.3.21	1693933
<b>TOTAL</b>	<b>58243282</b>

Audit objection statement issued in this regard did not returned back with reply. 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 next audit for verification. Till then Rs.58243282.00 is held under objection.

#### 14.43 - Records, Registers and files are wanting:- Memo No.254

During checking of UGC cash book a sum of Rs.757469.00 was spent during 2020-21 towards purchase of Scientific item from UGC grant as detailed below. So related files, stock register/issue register, requisitions, technical certificate from the technician and records relating to the expenditure are not produced to audit.

Details are given below.

Vr. No/dt.	Cheque no.	Amount	Particulars	No. of items	Cost per item	Name of beneficiary
9/14.10.20	PFMS	464578.00	Power supply system for Lyophilizer	1	@44958.00	Indo chemical and instruments

			Freezer Drying Tray	4	@17936.00	
			Refrigerant cooling system (Air cooling)	1	@12036	
			Vacume pump	1	@56876.00	
			Drying Chamber	1	@22302.00	
			Freezer Dryer for Lyophiluzer	1	@77821.00	
			Platform Shaker Model no. 7500s make borosill	2	@154993.00	
			Lyophiluzer-bio-base make-Model no-BK-FT105	1	@77655.80	
12/15.10.20	PFMS	240221	UV Visible Spectrophotometer	1	240221.00	Scientific Traders
14/15.10.20	PFMS	52670.00	Distillation unit(Double Scientech make Model-SE-121 capacity 3ltr/Hr.	1	52670.00	Mahaveer Agencies
<b>TOTAL</b>		<b>RS.757469.00</b>				

Audit objection statement issued in this regard did not returned back with reply.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 Rs. **757469.00**is held under objection.

**14.44 - Non Production of records as per previous audit report no.559919/AR/2020-21:- Memo No. 71**

On referring previous Audit Report No. 559919/AR/2020-21,it is seen that,different paragraphs are remain unsettled due to various reasons.The Local authority is therefore requested to comply the omission and settled the objections by producing records and its related files to current audit which are not produced inprevious audit.

Details are given below.

Sl.no	Para no.	Particulars	Amount	Osp-no.
1	13.3	Non credit of bank drafts in the bank.	52057.00	Page 210
2	14.10	Payment made to VF without mentioning the date wise classes of English Dept.	500.00	Page 228
3	14.19	Non Production of Purchase files.	687119.00	Page127-128
4	14.20	Non production of voucher, Stock register, related files	147300.00	Page 153
5	14.21	Non Production of voucher	3000.00	Page 153
6	14.22	Non production of voucher, Stock register, Purchase file etc.	148629.00	Page 153-154
7	14.23	Non Production of Voucher, Stock Register, Purchase File etc.	6204.00	Page 153-154
8	14.24	Non Production of Voucher, Stock register and its related file etc.	27000.00	Page 127-128
9	14.25	Non Production of Stock register and purchase file etc.	47406.00	Page 148
10	14.37	Clarification wanting	15000.00	Page 61
11	14.38	Clarification wanting regarding advance adjustment.	11250.00	Page 61
12	14.41	Non Production of file	2000000.00	Page 192
13	14.42	Non production of related files and stock register	36677.00	Page 193
14	14.43	Non production of EMD register and its concerned files	345275.00	Page 193-194
15	14.44	Non production of Quotation / Tender file & Stock register	3173278.00	Page 194
16	14.45	Non production of purchase order and tender file (UGC CASH BOOK)	5001640.00	Page 195
17	14.46	Non production of	6583.00	Page 195

		sub voucher		
18	14.47	Non production of file	453332.00	Page 138
19	14.48	Non production of file bearing no.N-61(NSS file)& stock register(General cash book)	11125.00	Page 145 & 280
20	14.50	Non production of files	10862972.00	Page 145
21	14.52	Non production of Progress register & Attendance registr(Deptt. Pf Zoology)	311000.00	Page 109
22	14.53	Non production of Progress register & Attendance registr	3556000.00	Page 55,58,61,64-b,64-d,64-g,64-n
23	14.54	Voucher wanting	93290.00	Page 33
24	14.55	Clarification wanting	202256.89	Page 34-35
25	14.57	Non production of Progress register and attendance register	1834500.00	Page 64-m,48,64-e,64-l,53,57,-a
26	14.58	Non booking of expenses in the books of Accounts during 2019-20	100888.00	-
27	15.1	Non Production of Records,MB booksandits related files.	182214840.00	Page 143 & 151
28	18.1	Amount credited in the bank but not reflected in the cash book	324095.65	Page 209
29	18.2	Cash deposited in bank but not taken to cash book	200699	Page 210
30	18.8	Bank reconciliation of Self financing Cash book	19309.00	Page 21
31	18.9	Non production of vouchers of Chief Warden's cash book	870472.00	Page 18
32	18.11	Unadjusted personal advances of Mahanadi Hostel Workers	28000.00	Osp-67
33	18.26	Non production of Stock Registers	3340964.00	Page 277-279

		TOTAL	Rs.	
			21,61,32,662.00	

Audit objection statement issued in this regard did not returned back with reply. 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 Rs.21,61,32,662.00 is held under objection.

**14.45 - Non production of Progress registers & attendance registers of GF/VF/VP : - Memo No.165 ,70**

On checking of paid vouchers of General cash book it is seen that a sum of Rs.2192500.00 has been paid to GF/VF/VP towards remuneration for the financial year 2020-21. So the following records and registers are wanting to verify the genuineness of payment to the faculties and Professors of all departments.

- i) Progress register certified by H.O.D of the concerned Department.
- ii) Attendance Register of each faculty member (no. of classes taken) certified by H.O.D of the concerned Department.
- iii) 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 2020-21 given below.

Vr.no./dt.	Sl.no.	Name of the Person	Designation	Month	No. of classes taken	Amount
1	2	3	4	5	6	7
154/2.7.20	1	Roshina Yusufi	GF	3/20	14	7000
	2	Jnanaranjan Prusty	GF	3/20	22	11000
	3	Manisha Mishra	GF	3/20	19	9500
	4	Lushimita Jena	GF	3/20	17	8500
	<b>TOTAL</b>				<b>72</b>	<b>36000</b>
<b>DEPARTMENT OF CHEMISTRY/ANALYTICAL CHEMISTRY</b>						
79/18.5.20	1	Nibedita Das	GF	2/20	22	11000
		Nibedita Das		3/20	16	8000
	2	Subhraseema Das	GF	2/20	38	19000
	3	Ajay kumar Pattnaik	VF	3/20	15	7500
	4	Prakash Mohanty	VF	3/20	7	3500

1001/15.3.21	5	Anima Bose	GF	1/21	19	9500
		Anima Bose		2/21	37	18500
	6	Aniket Kundu	GF	1/21	19	9500
	7	Aniket Kundu	GF	2/21	48	24000
	8	Subhraseema Das		1/21	10	5000
		Subhraseema Das	GF	2/21	36	18000
	9	Siba Soren	GF	1/21	20	10000
		Siba Soren		2/21	30	15000
	<b>TOTAL</b>				<b>317</b>	<b>158500</b>
	<b>DEPARTMENT OF ITM</b>					
79/18.5.20	1	Karamjit Patra	GF	2/20	27	13500
		Karamjit Patra		3/20	10	5000
	2	Rachana Behera	GF	2/20	23	11500
		Rachana Behera		3/20	2	1000
	3	Ronasmita Nayak	GF	2/20	39	19500
		Ronasmita Nayak		3/20	10	5000
	4	Sujata Mohanty	GF	2/20	14	7000
		Sujata Mohanty		3/20	4	2000
	5	Sujeet Kumar Nayak	GF	2/20	27	13500
		Sujeet Kumar Nayak		3/20	6	3000
	<b>TOTAL</b>				<b>162</b>	<b>81000</b>
	<b>DEPARTMENT OF POLITICAL SCIENCE</b>					
79/18.5.20	1	Shyamasundar Acharya	VF	3/20	8	4000
1001/15.3.21		Shyamasundar Acharya		2/21	15	7500
79/18.5.20	2	Bijay Bahidar	VF	3/20	8	4000
1001/15.3.21		Bijay Bahidar		2/21	16	8000
79/18.5.20	3	Pramod kumar Mangaraj	VF	3/20	9	4500
1001/15.3.21		Pramod kumar Mangaraj		2/21	20	10000
79/18.5.20	4	Omkar Rout		3/20	20	10000

		Omkar Rout	GF	1/21	30	15000
1001/15.3.21		Omkar Rout		2/21	39	19500
1001/15.3.21	5	Satyajit Behera	GF	2/21	11	5500
1001/15.3.21	6	Sasmita Mallick	GF	2/21	19	9500
	<b>TOTAL</b>				<b>195</b>	<b>97500</b>
<b>DEPARTMENT OF COMMERCE</b>						
79/18.5.20	<b>1</b>	Jayadev Sahu	<b>VF</b>	2/20	40	20000
154/2.7.20		Jayadev Sahu		3/20	16	8000
79/18.5.20	<b>2</b>	Manoranjan Mishra	<b>VF</b>	2/20	40	20000
154/2.7.20		Manoranjan Mishra		3/20	10	5000
79/18.5.20	<b>3</b>	Pranita Sahu	<b>GF</b>	2/20	40	20000
154/2.7.20		Pranita Sahu		3/20	27	13500
	<b>TOTAL</b>				<b>173</b>	<b>86500</b>
<b>DEPARTMENT OF ODIA</b>						
79/18.5.20	<b>1</b>	Rudraprasad Mishra	GF	3/20	27	13500
909/11.2.21		Rudraprasad Mishra		1/21	27	13500
1001/15.3.21		Rudraprasad Mishra		2/21	40	20000
79/18.5.20	<b>2</b>	Aurobinda Das	GF	3/20	26	13000
79/18.5.20	<b>3</b>	Suchismita Moharana	GF	3/20	26	13000
402/	<b>4</b>	Babaji charan Pattnaik	VF	2/20	18	9000
1001/15.3.21		Babaji charan Pattnaik		1/21	10	5000
1001/15.3.21		Babaji charan Pattnaik		2/21	9	4500
909/11.2.21	<b>5</b>	Tapaswini Nayak	GF	1/21	23	11500
1001/15.3.21		Tapaswini Nayak		2/21	29	14500
909/11.2.21	<b>6</b>	Ambarisha Satpathy	GF	1/21	27	13500
1001/15.3.21		Ambarisha Satpathy		2/21	29	14500
1001/15.3.21	<b>7</b>	Girish Chandra Mishra	VF	1/21	15	7500
1001/15.3.21		Girish Chandra Mishra		2/21	18	9000



1001/15.3.21	8	Bijay kumar Satpathy	VF	1/21	6	3000
1001/15.3.21		Bijay kumar Satpathy		2/21	9	4500
	<b>TOTAL</b>				<b>339</b>	<b>169500</b>
<b>DEPARTMENT OF INTEGRATED B.ED/EDUCATION</b>						
909/11.2.21	1	Sandhyarani Pal	GF	1/21	40	20000
1001/15.3.21		Sandhyarani Pal		2/21	64	20000
154/2.7.20	2	Manmohan Rout	VF	3/20	8	4000
154/2.7.20		Manoranjan Dash	GF	3/20	32	16000
909/11.2.21		Manoranjan Dash		1/21	40	20000
1001/15.3.21		Manoranjan Dash		2/21	56	20000
154/2.7.20	3	Parthibi Priyadarsini	GF	3/20	32	16000
909/11.2.21		Parthibi Priyadarsini		1/21	40	20000
1001/15.3.21		Parthibi Priyadarsini		2/21	56	20000
154/2.7.20	4	Pramod Kumar Das	GF	3/20	32	16000
830/28.1.21		Pramod Kumar Das		7/20	20	10000
978/8.3.21		Pramod Kumar Das		7/20	51	20000
830/28.1.21		Pramod Kumar Das		8/20	23	11500
830/28.1.21		Pramod Kumar Das		9/20	20	10000
830/28.1.21		Pramod Kumar Das		10/20	17	8500
830/28.1.21		Pramod Kumar Das		11/20	24	12000
909/11.2.21		Pramod Kumar Das		1/21	40	20000
1001/15.3.21		Pramod Kumar Das		2/21	55	20000
154/2.7.20	5	Debashis Sahu	GF	3/20	32	16000
154/2.7.20	6	Jateendra Das	GF	3/20	32	16000
830/28.1.21		Jateendra Das		7/20	14	7000

978/8.3.21		Jateendra Das		7/20	45	20000
830/28.1.21		Jateendra Das		8/20	20	10000
830/28.1.21		Jateendra Das		9/20	22	11000
830/28.1.21		Jateendra Das		10/20	12	7000
830/28.1.21		Jateendra Das		11/20	16	8000
909/11.2.21		Jateendra Das		1/21	40	20000
1001/15.3.21		Jateendra Das		2/21	47	20000
154/2.7.20	7	Debiprasanna Barik	GF	3/20	32	16000
154/2.7.20	8	Sanjay ketan Swain		3/20	32	16000
909/11.2.21		Sanjay ketan Swain		1/21	28	14000
1001/15.3.21		Sanjay ketan Swain	GF	2/21	44	20000
154/2.7.20	9	Nimai charan Mallick	GF	3/20	32	16000
830/28.1.21		Nimai charan Mallick		7/20	21	10500
978/8.3.21		Nimai charan Mallick		7/20	50	20000
830/28.1.21		Nimai charan Mallick		8/20	26	13000
830/28.1.21		Nimai charan Mallick		9/20	30	15000
830/28.1.21		Nimai charan Mallick		10/20	20	10000
830/28.1.21		Nimai charan Mallick		11/20	18	9000
909/11.2.21		Nimai charan Mallick		1/21	40	20000
1001/15.3.21		Nimai charan Mallick		2/21	63	20000
154/2.7.20	10	Namita Behera	GF	3/20	32	16000
909/11.2.21		Namita Behera		1/21	40	20000
154/2.7.20	11	Subhashree Nayak	GF	3/20	32	16000
154/2.7.20	12	Jaydev Das	GF	3/20	32	16000
909/11.2.21		Jaydev Das		1/21	40	20000
1001/15.3.21		Jaydev Das		2/21	56	20000
830/28.1.21	13	Pranita Gopal	VF	7/20	16	8000
830/28.1.21		Pranita Gopal		8/20	40	20000
830/28.1.21		Pranita Gopal		9/20	32	16000
830/28.1.21		Pranita Gopal		10/20	28	14000

830/28.1.21		Pranita Gopal		11/20	24	12000
1001/15.3.21		Pranita Gopal		1/21	12	6000
1001/15.3.21		Pranita Gopal		2/21	20	10000
830/28.1.21	14	Lokanath Das		3/20	8	4000
909/11.2.21	15	Gouranga Nanda	VF	1/21	21	10500
1001/15.3.21		Gouranga Nanda		2/21	40	20000
1001/15.3.21	16	Pranayini Sahoo	GF	2/21	40	20000
909/11.2.21	17	Meena Samal	GF	1/21	40	20000
1001/15.3.21		Meena Samal		2/21	50	20000
909/11.2.21	18	Aiswariya Subhadarsini	GF	1/21	39	19500
1001/15.3.21		Aiswariya Subhadarsini		2/21	56	20000
		<b>TOTAL</b>			<b>2064</b>	<b>946500</b>
<b>DEPARTMENT OF ATHLETIC CLUB</b>						
154/2.7.20	1	Kalinga kumar Das	Gym.Instructor	3/20	18	9000
1001/15.3.21		Kalinga kumar Das	Gym.Instructor	1/21	30	15000
1001/15.3.21		Kalinga kumar Das	Gym.Instructor	2/21	46	20000
		<b>TOTAL</b>			<b>94</b>	<b>44000</b>
<b>DEPARTMENT OF ENGLISH</b>						
909/11.2.21	1	Rajanikanta Nayak	VF	1/21	15	7500
909/11.2.21	2	Chandan Prasad Jena	GF	1/21	21	10500
909/11.2.21	3	Anurag Satpathy	GF	1/21	20	10000
909/11.2.21	4	Soumya Ranjan Padhy	GF	1/21	27	13500
909/11.2.21	5	Bhagabat Nath	VF	1/21	11	5500
909/11.2.21	6	Hadibandhu Satpathy	VF	1/21	3	1500
		<b>TOTAL</b>			<b>97</b>	<b>48500</b>
<b>DEPARTMENT OF STATISTICS</b>						
914/11.2.21	1	Udaynath Rout		2/20	12	6000
914/11.2.21	2	Pramoda Mohapatra	VF	2/20	14	7000
914/11.2.21	3	Bijay ketan Mohapatra		2/20	10	5000

	<b>TOTAL</b>				<b>36</b>	<b>18000</b>
<b>DEPARTMENT OF ENVIRONMENTAL SC.</b>						
1001/15.3.21	<b>1</b>	Mangalika Mohapatra	GF	1/21	26	13000
1001/15.3.21		Mangalika Mohapatra		2/21	54	20000
1001/15.3.21	<b>2</b>	Debasmita Behera	GF	2/21	40	20000
	<b>TOTAL</b>				<b>120</b>	<b>53000</b>
<b>DEPARTMENT OF PHILOSOPHY</b>						
79/18.5.20	1	Archanarani Sahoo	GF	2/20	40	20000
257/12.8.20		Archanarani Sahoo		3/20	23	11500
1001/15.3.21		Archanarani Sahoo		1/21	38	19000
79/18.5.20	2	Dr.Jaydev Jena	VF	2/20	40	20000
257/12.8.20		Dr.Jaydev Jena		3/20	16	8000
79/18.5.20	3	Dr.Ashok kumar Roy	VF	2/20	41	20000
257/12.8.20		Dr.Ashok kumar Roy		3/20	14	7000
79/18.5.20	4	Dr.Ranjit Ghosh	VF	2/20	28	14000
257/12.8.20		Dr.Ranjit Ghosh		3/20	20	10000
79/18.5.20	5	Dr.Anup kumar Roy	VF	2/20	36	18000
257/12.8.20		Dr.Anup kumar Roy		3/20	10	5000
1001/15.3.21	<b>6</b>	Rama Chandra Majhi	VF	1/21	13	6500
1001/15.3.21	<b>7</b>	Gautam Satpathy	GF	1/21	8	4000
1001/15.3.21	<b>8</b>	Lizamayee Pradhan	GF	1/21	30	15000
	<b>TOTAL</b>				<b>357</b>	<b>178000</b>
<b>DEPARTMENT OF HISTORY</b>						
79/18.5.20	<b>1</b>	Laxmikanta Mishra	VF	2/20	12	6000
79/18.5.20		Laxmikanta Mishra		1/21	14	7000
79/18.5.20		Laxmikanta		2/21	33	16500

		Mishra				
79/18.5.20	2	Sudarsan Pradhan	GF	2/20	31	15500
79/18.5.20	3	Neha Sharma	GF	2/20	31	15500
909/11.2.21		Neha Sharma		1/21	31	15500
1001/15.3.21		Neha Sharma		2/21	47	20000
79/18.5.20	4	Samuel Limma	GF	2/20	31	15500
	<b>TOTAL</b>				<b>230</b>	<b>111500</b>
<b>DEPARTMENT OF SANSKRIT</b>						
79/18.5.20	1	Rabiprasad Mishra	GF	2/20	2	1000
79/18.5.20	2	P.K.Dash	GF	2/20	27	13500
79/18.5.20	3	Mahesh Prasad Behera	GF	2/20	24	12000
79/18.5.20	4	Suchismita Prusty	GF	2/20	23	11500
909/11.2.21		Suchismita Prusty		1/21	48	20000
909/11.2.21		Suchismita Prusty		2/21	54	20000
257/12.8.20	5	Braja kishore Nayak	GF	3/20	12	6000
909/11.2.21	6	Manoj Tripathy	GF	1/21	50	20000
1001/15.3.21		Manoj Tripathy		2/21	50	20000
909/11.2.21	7	Sitansu Ranjan Dash	GF	1/21	50	20000
1001/15.3.21		Sitansu Ranjan Dash		2/21	60	20000
	<b>TOTAL</b>				<b>400</b>	<b>164000</b>
	<b>GRAND TOTAL</b>					<b>2192500</b>

Audit objection statement issued in this regard did not returned back with reply. Not a single compliance in this regards also not received from the above departments till closure of the audit. Hence the local authority is suggested to produce the same to audit for verification. Till then Rs.21,92,500.00 is held under objection.

**PARA: 15 AUDIT ON WORKS**

**15.1 - Production of Records, Measurement Books and its related files (osp-69)**

On checking of paid vouchers of General cash book and UGC cash book, it is seen that a sum of Rs.17,21,35,680.00 have been made towards execution of different infrastructure like boundary wall of 2<sup>nd</sup> campus etc. So information regarding the execution of works was asked to be supplied to audit in the following format. Details are given below.

Sl.no	Name of	Vr.no./dt.	Amount	Name of	Name of	Estimated	Progressi	Remarks(	Mode of
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	the work		paid during the year 2020-21	the cash book	the Grant head	cost	ve amount of payment till 31.3.2021	Departme ntally/Dep osit work)	payment
1	Purpose not menti oned.	18 to 20/2 .1.2021	Rs.13,68, 682.00	UGC	-			Executive .Engineer ,PH Divisi on-1,CTC	PFMS
2	Purpose not menti oned.	291 /1.9.2020	1,50,00,0 00	General	-			NBCC(In d.ltd)	Axis chq. no.05481 2
3	Purpose not menti oned.	393/9.10. 2020	13,06,216	General	ID Grant			Executive .Engineer ,PH Divisi on-1,CTC	SBI 6260 Chq.5089 01
4	Purpose not menti oned.	393 A/9.1 0.2020	42,60,782	General	RUSA			Executive .Engineer ,PH Divisi on-1,CTC	PFMS
5	Conventio n centre	908/10.02 .21	1,02,00,0 00	General	ID Grant			Chief General Manager,I DCO,CT C	SBI-6260 Chq .508905
6	2 <sup>nd</sup> Campus	996/12.03 .2021	10,00,00, 000	General	ID Grant			NBCC(IN D)Ltd.	SBI Chq. 482798
7	2 <sup>nd</sup> Campus	1047/30.0 3.21	4,00,00,0 00	General	ID Grant			NBCC(IN D)Ltd.	SBI Chq. 508906
	<b>TOTAL</b>		<b>17,21,35, 680.00</b>						

Relevant files, the case records and Measurement Books pertaining to the works executed either by departmentally or by any outside agency through deposit work for the year 2020-21 are asked for production before audit through audit objection statement to verify the genuineness of payments made in these regard could not be made available. In addition to that information regarding the execution of works also could not be supplied in the above format for necessary check.

The audit objection statement issued on the score did not return back. Any compliance in this regards also not received till closer of the audit. Hence the local authority is suggested to produce the related files / papers to next audit for verification. Till then Rs.**17,21,35,680.00** is kept under objection.

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

**16.1 - Hostel Account**

**16.1 : Hostel Account :-**

**Details of Receipt and Expenditure of All The Hostels for the Year 2020-21**

<b>DETAILS OF RECEIPT AND EXPENDITURE OF ALL THE HOSTELS FOR THE YEAR 2020-21</b>						
Sl.No.	Name of the Hostel	Opening Balance as on 01.04.2020	Receipt during the year	Total	Expenditure during the year	Closing balance as on 31.03.2021
1	Lalitagiri Hostel	196939.00	9,63,848.00	11,60,787.00	4,72,081.00	6,88,706.00
2	West hostel	217955.32	6,93,410.00	9,11,365.32	5,03,611.00	4,07,754.32
3	Parija Hostel	2128981.52	6,59,011.80	27,87,993.32	5,91,408.00	21,96,585.32
4	Kathajodi Hostel	1617284.02	7,91,743.96	24,09,027.98	7,00,419.92	17,08,608.06
5	East Hostel	361801.26	11,28,552.76	14,90,354.02	7,49,215.00	7,41,139.02
6	Dharamapada Hostel	162322.72	2,93,449.96	4,55,772.68	2,72,656.00	1,83,116.68
7	Bhargavi Hosltel	1383094.06	9,46,983.00	23,30,077..06	11,26,911.27	12,03,165.79
8	Devi Hostel	8,69,608.46	12,05,611.96	20,75,220.42	10,98,549.00	9,76,671.42
9	Daya Hostel	717109.46	12,02,183.76	19,19,293.22	11,81,547.00	7,37,746.22
10	Jagannath Hostel	1200292.26	8,93,485.76	20,93,778.02	6,44,344.00	14,49,434.02
11	New PG Hostel	498457.92	9,96,307.06	14,94,764.98	10,38,131.06	4,56,633.92
12	New Hostel	598239..48	11,29,711.84	17,27,951.32	11,49,289.00	5,78,662.32
13	Mahanandi Hostel	2494440.00	15,02,921.44	39,97,361.44	16,22,796.00	23,74,565.44

**DETAILS OF ADVANCE FIGURE OF HOSTELS FOR THE YEAR 2020-21 :-**

<b>DETAILS OF RECEIPT AND EXPENDITURE OF ALL THE HOSTELS FOR THE YEAR 2020-21</b>						
Sl.No.	Name of the Hostel	Advance position as on 01.04.2020	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding as on 31.03.2021
1	Lalitagiri	17,200.00	1,98,950.00	2,16,150.00	1,32,152.00	83,998.00
2	West Hostel	0.00	1,92,000.00	1,92,000.00	1,12,023.00	79,977.00
3	Parija Hostel	28,728.00	3,82,416.00	4,11,144.00	3,02,416.00	1,08,728.00
4	Kathajodi	2,05,501.00	5,00,000.00	7,05,501.00	2,82,378.00	4,23,123.00
5	East Hostel	0.00	3,34,404.00	3,34,404.00	2,69,266.00	65,138.00
6	Dharmapada	0.00	91,651.00	91,651.00	91,651.00	0.00
7	Bhargabi	50,000.00	8,79,530.00	9,29,530.00	6,79,865.00	2,49,665.00

8	Devi Hostel	65,650.00	1,91,531.00	2,57,181.00	1,56,433.00	1,00,748.00
9	Daya Hostel	59,249.00	2,20,000.00	2,79,249.00	1,09,559.00	1,69,690.00
10	Jagannath Chhatrabasa	0.00	3,05,565.00	3,05,565.00	2,55,565.00	50,000.00
11	New PG Hostel	0.00	3,47,799.00	3,47,799.00	1,87,799.00	1,60,000.00
12	New Hostel	0.00	3,40,000.00	3,40,000.00	6,28,319.00	(-)2,88,319
13	Mohanandi Hostel	1,23,035.00	7,09,388.00	8,32,423.00	6,71,758.00	1,60,665.00
	TOTAL					

**16.2 LALITAGIRI HOSTEL :-**

TITLE SHEET		
1.	Name of the Institution	Lalitagiri Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	1.Sri Santosh Kumar Malua, from 01.04.2020 to 28.02.2021.  2Dr..Srikanta Jena, from 01.03.2021 to till now.
4.	Name of the Warden at the time of audit.	Dr.Srikanta Jena

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 295

**Staff Position :-**

Care taker	1
Sweeper	3
Gate Keeper	3



Mess helper	2
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**Financial Position :-**

O.B. as on 01.04.2020	196939.00
Receipt during the year 2020-21	963848.00
Total	1160787.00
Expenditure during the year 2020-21	472081.00
Closing Balance as on 31.03.2021 (As per audit)	688706.00
Closing Balance as on 31.03.2021 (As per Cash Book)	684304.00
Difference	4402.00

**Reconciliation of Difference :-**

Closing balance as per Cash Book as on 31.03.2021	684304.00
Add :- The less cash in hand shown by adjusting the amount as advance given to hostel workers vide cash book pg no.82 (previous year diff)	2700.00
Add : The less receipt shown in cash Book pg. No.84 / 30.09.2019 (Previous yr diff)	45.00
Add : Totalling mistake DCR page dt.18.02.2021, Roll No.19/057	1657.00
Closing balance as per Audit as on 31.03.2021	688706.00

**Details of Closing balance as on 31.03.2021 :-**

Axis Bank A/C No.8644	6,88,425.00	
Cash in hand	5,139.00	
Add:-Amount Received in D.C.R pg.no Dt.18.2.21 Rs.1657.00 but not taken in to cash book and deposited in pass book. Memo issued vide memo no /Dt.	(+)1657.00	
Deduct:-Chq. Issued but not encashment till 31.03.2021	(-)9,260.00	
Chq.no/Date	Amount	Date of encashment
76073/31.03.2021	4,410.00	05.04.2021
76075/31.03.2021	4,850.00	06.04.2021
Total	9,260.00	
Add:- Prvious Year reconciliation	(+)2745.00	
C.B as per Audit as on 31.03.2021	6,88,706.00	

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution.

**INVESTMENT :- NIL**

**Advance**

Advance Position as on 31.3.2021	
Advance outstanding as on 01.04.2020	17,200.00
Advance paid during the Year 2020-21	1,98,950.00
<b>TOTAL</b>	<b>2,16,150.00</b>
Advance adjusted During the Year 2020-21	1,32,152.00
Advance outstanding as per audit as on 31.03.2021	83,998.00
Advance as per cash book	86,698.00
Difference (Excess shown in cash book)	2700.00
Reconciliation	
Outstanding as per cash book p-90 dtd.31.3.2020	13,900.00
OB taken on 104.2020 in the cash bookp-92	19,900.00
Excess shown	6000.00
i) Prvious Difference=3300	
ii) Difference in between audit and cash book as on 1.4.2020 =2700	
Audit CB=83998	
Cashbook CB=86698	

**Details of advance outstanding as on 31.3.2021**

Name of the Advance holder	Amount
Rabindra Barik, Gate keeper	6200.00 (Salary)
Ghanashyam Naik, Sweeper	1000.00 (Salary)
Sanatan Barik, Mess Manager	4,500.00 (Salary)
	72,298.00 (Mess)
<b>TOTAL</b>	<b>83,998.00</b>

**16.3 WEST HOSTEL**

TITLE SHEET		
1.	Name of the Institution	West Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	1. Dr. Manoj Ku. Das, 01.04.2020 to 30.06.2021, Dr. Sarat Rout (From 1.7.21 to till date)
4.	Name of the Warden at the time of audit.	Dr. Sarat Rout

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 180

**Staff Position :-**

Care taker	1
Sweeper	1
Gate Keeper	3
Mess helper	2

**Financial Position :-**

O.B. as on 01.04.2020	2,17,955.32
Receipt during the year 2020-21	6,93,410.00
<b>Total</b>	<b>9,11,365.32</b>
Expenditure during the year 2020-21	5,03,611.00
Closing Balance as on 31.03.2021 (As per audit)	4,07,754.32
Closing Balance as on 31.03.2021 (As per Cash Book)	4,07,754.32
Difference	0

<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>	
Axis Bank A/c No.913010001971369	31,705.04
Axis Bank A/c No. 913010001952038	3,67,706.86
IDBI A/c No. 217104000017541	8,033.00
Cash in hand	309.42
<b>TOTAL</b>	<b>4,07,754.32</b>

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution.

**INVESTMENT :-** NIL

**ADVANCE**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	0
Advance paid during the year 2020-21	1,92,000.00
<b>TOTAL</b>	<b>1,92,000.00</b>
Advance adjusted during the year 2020-21	1,12,023.00
Advance outstanding as on 31.3.21	79,977.00

<b>A dvance taken by employees and not adjusted till 31.3.21</b>	
Prafulla Barik, Gate Keeper	2000.00

**16.4 PARIJA HOSTEL:-**

<b>TITLE SHEET</b>		
1.	Name of the Institution	Parija Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr.Urmishree Bedamatta,(From 1.4.21 to 14.7.21) Shardhanjali Panda 15.7.21 to till date
4.	Name of the Warden at the time of audit.	Shardhanjali Panda

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register

4. Paid voucher relating to year 2020-21
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 :- 204

**Staff Position :-**

Care taker	1
Sweeper	1
Gate Keeper	3
Mess helper	3
Matron	1

**Financial Position :-**

O.B. as on 01.04.2020	21,28,981.52
Receipt during the year 2020-21	6,59,011.80
<b>Total</b>	<b>27,87,993.32</b>
Expenditure during the year 2020-21	5,91,408.00
Closing Balance as on 31.03.2021 (As per audit)	21,96,585.32
Closing Balance as on 31.03.2021 (As per Cash Book)	21,96,585.32
Difference	0

<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>	
Axis Bank A/c No.91301002536798	1,57,978.62
Urban Bank A/c No. 13906094928	4634.00
SBI A/c No. 30856757871	1,81,158.32
SBI A/c No.10508850130	3669.96
FD SBI A/c No.30088995499	2,25,772.00
FD A/c No.31059356197	2,16,903.00
FD A/c No.31301177761	8,29,817.00
FD A/c No.32144816900	5,74,091.00
Cash in hand	2561.42
<b>TOTAL</b>	<b>21,96,585.32</b>

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 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	829817	31.7.20	5.1%	30.7.22	918333
2	321448169 00	1Yrs	SBI	574091	17.1.21	5%	17.1.22	603338
3	300889954 99	1Yrs	SBI	225772	28.2.21	5%	8.2.22	237274
4	310593561 97	1ysr	SBI	216903	24.2.21	5%	24.2.22	227953

**ADVANCE :**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	28,728.00
Advance paid during the year 2020-21	3,82,416.00
<b>TOTAL</b>	<b>4,11,144.00</b>
Advance adjusted during the year 2020-21	3,02,416.00
Advance outstanding as on 31.3.21 (as per Audit)	1,08,728.00
Advance as per cash book	1,08,728.00
Difference	0

Details of Advance Outstanding as on 31.3.21	
Name of the Advance holder	Amount
Kshyamanidhi Behera ,Mess Manager	90,000.00 (Mess)
B.Dash	1050.00 (Salary)
L.Ojha, G.S.	6154.00 ( Annual Function)
Debasmita Mohanty	10,000.00 ( Annual Function)
Elina Hota	24.00 ( Annual Fuction)
Pitabas Barik	1500 ( Salary)
<b>TOTAL</b>	<b>1,08,728.00</b>

**16.5 KATHAJODI HOSTEL :**

TITLE SHEET		
1.	Name of the Institution	Kathajodi Hostel
2.	Year of accounts under audit	2020-21

3.	Name of the Warden during the 2020-21	Dr. Lipishree Das From 1.4.21 to till date
4.	Name of the Warden at the time of audit.	Dr. Lipishree Das

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 350

**Staff Position :-**

Care taker	1
Sweeper	3
Gate Keeper	3
Mess helper	2
Part time Assistant	1
Matron	1

**Financial Position :-**

O.B. as on 01.04.2020	16,17,284.02
Receipt during the year 2020-21	7,91,743.96
Total	24,09,027.98
Expenditure during the year 2020-21	7,00,419.92
Closing Balance as on 31.03.2021 (As per audit)	17,08,608.06
Closing Balance as on 31.03.2021 (As per Cash Book)	16,64,917.96
Difference	43,690.10

**Reconciliation of Difference :-**

Closing balance as per Cash Book as on 31.03.2021	16,64,917.96
Add :- Interest of TDR A/c No.34404079844 matured on 17.11.2020 not taken to cash book.	(+) 43,690.00
Add : The difference between audit CB and cash book	(+) 0.10

CB (17,08,608.06-17,08,607.96 )	
Closing balance as per Audit as on 31.03.2021	17,08,608.06

<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>	
Axis Bank A/c No.916010024347803	6,47,458.96
SBI A/c No. 33590122011	3,34,597.10
FDR A/c No. 34404079844	7,26,552.00
Cash in hand	0.00
<b>TOTAL</b>	<b>17,08,608.06</b>

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 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	34404079844	1yrs	SBI	7,26,552.00	17.11.2020	4.9 %	17.11.21	918333

**ADVANCE :**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	2,05,501.00
Advance paid during the year 2020-21	5,00,000.00
<b>TOTAL</b>	<b>7,05,501.00</b>
Advance adjusted during the year 2020-21	2,82,378.00
Advance outstanding as on 31.3.21 (as per Audit)	4,23,123.00
Advance as per cash book	4,23,123.00
Difference	0

Details of advance outstanding as on 31.03.2021 :

Name of the advance holder	Amount	Purpose
Subash Chandra Bhol, Mess Manager.	4,23,123.00	Mess Adv.

Advance taken by employees and not adjusted till 31.03.2021		
Mina Panda	10,000.00	Salary
Lipi Barik	10,000.00	Salary



**16.6 EAST HOSTEL :**

TITLE SHEET		
1.	Name of the Institution	East Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr. Purnendu Parhi From 1.4.20 to 31.4.2021
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 voucher relating to year 2020-21
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 :- 182

**Staff Position :-**

Care taker	1
Sweeper	2
Gate Keeper	3
Mess helper	5
Matron	0

**Financial Position :-**

O.B. as on 01.04.2020	3,61,801.26
Receipt during the year 2020-21	11,28,552.76
<b>Total</b>	<b>14,90,354.02</b>
Expenditure during the year 2020-21	7,49,215.00
Closing Balance as on 31.03.2021 (As per audit)	7,41,139.02
Closing Balance as on 31.03.2021 (As per Cash Book)	7,41,139.02
Difference	0

<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>	
Axis Bank A/c No.913010001952232	2,85,074.05
Postal A/c	230.22
SBI A/c No. 3225899492	2,39,448.87
FD A/c No.30168444396	1,02,964.00
FD SBI A/c No.30168445049	1,02,839.00
Cash in hand (R. Basantara, care taker)	10,582.00
Cash in hand ( Accountant )	.88
<b>TOTAL</b>	<b>7,41,139.02</b>

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution.

**INVESTMENT :-**

SI.NO.	TDR No	Term	Name of the bank	Principal amount	Date of Investment	Rate of interest	Date of maturity	Matured value in Rs.
1	30168444396	4Yrs	SBI	102964.00	30.04.19	6.80 %	30.04.23	134841.00
2	30168445049	4Yrs	SBI	102839.00	30.04.19	6.80 %	30.04.23	134677.00

**ADVANCE :**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	0
Advance paid during the year 2020-21	3,34,404.00
<b>TOTAL</b>	<b>3,34,404.00</b>
Advance adjusted during the year 2020-21	2,69,266.00
Advance outstanding as on 31.3.21 (as per Audit)	65,138.00

Advance taken by employees and not adjusted till 31.03.2021		
Name of the advance holder	Amount	Purpose
Raghunath Basantara	10,000.00	Salary
Rabi Nayak	500.00	Salary
Chagala Barik, Mess helper	1000.00	Salary
Rabindra Barik, Gate keeper	6000.00	Salary
Sada Dakua	5000.00	Salary

Dhoba Barik	1500.00	Salary
Chitaranjan Basantara	500.00	Salary
Sudarsan Barik	1000.00	Salary
Jharendra Barik	4000.00	Salary
Fakira Ch Sahoo	4000.00	Salary

**16.7 DHARMAPADA HOSTEL :**

TITLE SHEET		
1.	Name of the Institution	Dharmapada Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr. Bibekananda Sundaray 1.4.20 to 16.7.21 Dr. Judhistir Sahu 16.7.21 to till date
4.	Name of the Warden at the time of audit.	Dr. Judhistir Sahu

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 35

**Staff Position :-**

Care taker	1
Sweeper	1
Gate Keeper	1
Mess helper	2

**Financial Position :-**

O.B. as on 01.04.2020	1,62,322.72
Receipt during the year 2020-21	2,93,449.96

<b>Total</b>	<b>4,55,772.68</b>
Expenditure during the year 2020-21	2,72,656.00
Closing Balance as on 31.03.2021 (As per audit)	1,83,116.68
Closing Balance as on 31.03.2021 (As per Cash Book)	1,83,116.68
Difference	0

<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>	
Axis Bank A/c No.913010001996148	1,68,594.10
SBI Bank A/c No.	4610.58
Cash in hand	9912.00
<b>TOTAL</b>	<b>1,83,116.68</b>

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution.

INVESTMENT :- NIL

ADVANCE

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	0
Advance paid during the year 2020-21	91,651.00
<b>TOTAL</b>	<b>91,651.00</b>
Advance adjusted during the year 2020-21	91,651.00
Advance outstanding as on 31.3.21	0

**16.8 BHARGABI HOSTEL :**

1.	Name of the Institution	Bhargabi Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr.Dipti Rout From 1.4.20 to 14.7.21
4.	Name of the Warden at the time of audit.	Dr. Subarna Bhattacharjee

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 266

**Staff Position :-**

Care taker	1
Sweeper	3
Gate Keeper	4
Mess helper	4
Matron	1

**Financial Position :-**

O.B. as on 01.04.2020	13,83,094.06
Receipt during the year 2020-21	9,46,983.00
<b>Total</b>	<b>23,30,077.06</b>
Expenditure during the year 2020-21	11,26,911.27
Closing Balance as on 31.03.2021 (As per audit)	12,03,165.79
Closing Balance as on 31.03.2021 (As per Cash Book)	12,03,165.79
Difference	0

<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>	
Axis Bank A/c No.913001952177	8,24,209.79
Axis Bank A/c No.913010001947861	Closed on 18.03.2021 and transferred to AXIS a/c no.9130010001952177
SBI A/c No. 38914101466	1,80,667.00
SBI A/c No.30862249500	61,830.00
FD SBI A/c No.32540072289	1,36,098.00
Cash in hand	361.00
<b>TOTAL</b>	<b>12,03,165.79</b>

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution.

**INVESTMENT :-**

SI.NO.	TDR No	Term	Name of	Principal	Date of	Rate of	Date of	Matured
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			the bank	amount	Investment	interest	maturity	value in Rs.
1	325400722 89	3Yrs	SBI	1,36,098.0 0	06.09.18	6.80 %	06.09.21	1,66,611.0 0

**ADVANCE :**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	50,000.00
Advance paid during the year 2020-21	8,79,530.00
<b>TOTAL</b>	<b>9,29,530.00</b>
Advance adjusted during the year 2020-21	6,79,865.00
Advance outstanding as on 31.3.21 (as per Audit)	2,49,665.00

Details of advance outstanding as on 31.03.2021		
Name of the advance holder	Amount	Purpose
Prasant Ku. Panda, Mess Manager	2,49,665.00	Mess

Advance taken by employees and not adjusted till 31.03.2021		
Name of the advance holder	Amount	Purpose
Sandya Dei	20,000.00	Salary

**16.9 DEVI HOSTEL :**

1.	Name of the Institution	Devi Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr. Sabita Nayak From 1.4.20 to 30.6.21 ,Dr Binodini Majhi 1.7.21 to till date
4.	Name of the Warden at the time of audit.	Dr. Binodini Majhi

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 180

**Staff Position :-**

Care taker	1
Sweeper	2
Gate Keeper	3
Mess helper	8
Matron	1

**Financial Position :-**

O.B. as on 01.04.2020	8,69,608.46
Receipt during the year 2020-21	12,05,611.96
<b>Total</b>	<b>20,75,220.42</b>
Expenditure during the year 2020-21	10,98,549.00
Closing Balance as on 31.03.2021 (As per audit)	9,76,671.42
Closing Balance as on 31.03.2021 (As per Cash Book)	9,75,656.42
Difference	1015

**Reconciliation Axis Bank A/C No. 913010001951954**

Cash book closing balance as on 31.03.2021	9,75,656.42
Add:-Amount Expr. In cash book p-no 171 amounting Rs 390.00 +625.00=1015 towards contingent made during 20-21 but the amount deducted from pass book during 2021-22 that is in the month April -2021 deducted from the bank.	(+) 1015.00
Vr.NO/ Date	Amount
49/04.03.2021	390.00
55/15.03.2021	625.00
TOTAL	1015.00
Closing Balance as per Audit as on 31.03.2021	9,76,671.42

<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>	
Axis Bank A/c No.903010001951954	3,46,851.42
SBI A/c No. 30856810780	2,29,976.00
TDR SBI A/c No.31238088577	3,99,738.00

Cash in hand	106.00
<b>TOTAL</b>	<b>9,76,671.42</b>

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution.

**INVESTMENT :-**

SI.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	3,99,738.0 0	30.09.2020	4.9 %	30.09.2021	4,19,744.0 0

**ADVANCE :**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	65,650.00
Advance paid during the year 2020-21	1,91,531.00
<b>TOTAL</b>	<b>2,57,181.00</b>
Advance adjusted during the year 2020-21	1,56,433.00
Advance outstanding as on 31.3.21 (as per Audit)	1,00,748.00

Details of advance outstanding as on 31.03.2021		
Name of the advance holder	Amount	Purpose
,Mess Manager	1,00,748.00	Mess adv.

**16.10 DAYA HOSTEL :**

1.	Name of the Institution	Daya Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr. Suprabha Sahu,(01.04.2020 to 22.07.2021)
4.	Name of the Warden at the time of audit.	Dr. Praveen Bobby Binjha

**List of Verified Records :-**

1. Cash Book
2. Money Receipt



3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 215

**Staff Position :-**

Care taker	
Sweeper	
Gate Keeper	
Mess helper	
Matron	

**Financial Position :-**

O.B. as on 01.04.2020	7,17,109.46
Receipt during the year 2020-21	12,02,183.76
<b>Total</b>	<b>19,19,293.22</b>
Expenditure during the year 2020-21	11,81,547.00
Closing Balance as on 31.03.2021 (As per audit)	7,37,746.22
Closing Balance as on 31.03.2021 (As per Cash Book)	7,37,746.22
Difference	0

<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>	
Axis Bank A/c No.7240	2,79,565.94
SBI A/c No.9129	2,21,408.28
TDR A/c No.35113171811	2,33,988.00
Cash in hand	2,784.00
<b>TOTAL</b>	<b>7,37,746.22</b>

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution.

**INVESTMENT :-**

SI.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	351131718 11	2Yrs.	SBI	2,33,988.0 0	30.07.21	6.75 %	30.07.21	2,67,506.0 0

**ADVANCE :**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	59,249.00
Advance paid during the year 2020-21	2,20,000.00
<b>TOTAL</b>	<b>2,79,249.00</b>
Advance adjusted during the year 2020-21	1,09,559.00
Advance outstanding as on 31.3.21 (as per Audit)	1,69,690.00

Details of advance outstanding as on 31.03.2021		
Name of the advance holder	Amount	Purpose
B.N.Dash, Mess Manager	1,69,690.00	MessAdv.

**16.11 JAGANNATHA CHHATRABAS :**

1.	Name of the Institution	Jagannatha Chhatrabas
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr. Bairagi Charan Mallick, (01.04.20 to 14.07.2021)
4.	Name of the Warden at the time of audit.	Dr. Sanjeeb Ku. Dey

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 250

**Staff Position :-**

Care taker	1
Sweeper	2
Gate Keeper	3
Mess helper	1
Matron	0

**Financial Position :-**

O.B. as on 01.04.2020	12,00,292.26
Receipt during the year 2020-21	8,93,485.76
<b>Total</b>	<b>20,93,778.02</b>
Expenditure during the year 2020-21	6,44,344.00
Closing Balance as on 31.03.2021 (As per audit)	14,49,434.02
Closing Balance as on 31.03.2021 (As per Cash Book)	14,49,434.02
Difference	0

<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>	
Axis Bank A/c No.913010001947926	37.40
Axis Bank A/c No.313010002011752	5,19,182.62
SBI A/c No. 30865786212	2,16,691.00
FD SBI A/c No.31376062606	7,04,598.00
URBAN BANK A/c No.13906092909	8,910.00
Cash in hand	15.00
<b>TOTAL</b>	<b>14,49,434.02</b>

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 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	31376062606	8 Yrs.	SBI	7,04,598.00	29.08.2018	6.85 %	27.08.26	12,12,885.00

**ADVANCE :**

Advance Position as on 31.3.2021	0
Advance outstanding as on 1.4.2020	3,05,565.00
Advance paid during the year 2020-21	3,05,565.00
<b>TOTAL</b>	<b>2,55,565.00</b>

Advance adjusted during the year 2020-21	50,000.00
Advance outstanding as on 31.3.21 (as per Audit)	0

N.B:-i) Cheque no. 079392/dtd. issued to  
Mess Manager against cheque  
no. 079376 dtd.9.3.20 =Rs.21200  
ii)Cheque no. 102472/dtd.  
issued to Mess Manager against  
the Mess bill of February 2020 =Rs.8004.00  
TOTAL =Rs.29204.00  
Amount adjusted during 19-20 =Rs.29204.00(Not paid)  
Amount adjusted during 20-21 =Rs.226361.00  
TOTAL ADJUSTED=RS.255565.00

Details of advance outstanding as on 31.03.2021		
Name of the advance holder	Amount	Purpose
,Mess Manager	50,000.00	Mess Adv.

Advance taken by employees and not adjusted til   31.03.2021		
Name of the advance holder	Amount	Purpose
Pabitra Ku. Barik	3000.00	Salary
Arobinda Mishra	3000.00	Salary
Sunil Majhi	4500.00	Salary
Deepak Ranjan Das	12,500.00	Salary

**16.12 NEW PG HOSTEL :**

1.	Name of the Institution	New PG Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr. Bhagabat Behera, 01.042020 to 14.07.2021
4.	Name of the Warden at the time of audit.	K.S.K Bhardwaj

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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	2
Gate Keeper	2
Mess helper	6
Matron	0

**Financial Position :-**

O.B. as on 01.04.2020	4,98,457.92
Receipt during the year 2020-21	9,96,307.06
<b>Total</b>	<b>14,94,764.98</b>
Expenditure during the year 2020-21	10,38,131.06
Closing Balance as on 31.03.2021 (As per audit)	4,56,633.92
Closing Balance as on 31.03.2021 (As per Cash Book)	4,48,014.92
Difference	8619.00

**Reconciliation FD A/c No.35281582180**

Cash book closing balance as on 31.03.2021	4,48,014.92	
Add:-FD interest amount Rs 8619.00(1,40,094.00 - 1,31,475.00) not taken in the cash book till 31.03.2021.	(+) 8619.00	
Audit CB as on 31.03.2021	4,56,633.92	
<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>		
Axis Bank A/c No.913010001970997	3628.98	
Axis Bank A/c No.913010002512501	3,04,381.94	
SBI A/c No. 31295143702	2552.00	

FD SBI A/c No.35281582180	1,40,094.00	
Cash in hand	5977.00	
<b>TOTAL</b>	<b>4,56,633.92</b>	

**Stock Position :-** The dead stock Register (Rule 106 & 107 of OGFR C1.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution.

**INVESTMENT :-**

SI.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	1,40,094.00	12.10.20	5 %	12.10.21	1,47,086.00

**ADVANCE :**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	0
Advance paid during the year 2020-21	3,47,799.00
<b>TOTAL</b>	<b>3,47,799.00</b>
Advance adjusted during the year 2020-21	1,87,799.00
Advance outstanding as on 31.3.21 (as per Audit)	1,60,000.00

Details of advance outstanding as on 31.03.2021		
Name of the advance holder	Amount	Purpose
,Mess Manager	1,60,000.00	Mess Adv.

Advance taken by employees and not adjusted till 31.03.2021		
Name of the advance holder	Amount	Purpose
Ajaya Ku. Barik	7000.00	Salary
Prafulla Barik	5000.00	Salary
Indramani Singh	5000.00	Salary
<b>TOTAL</b>	<b>17,000.00</b>	

**16.13 NEW HOSTEL :**

1.	Name of the Institution	New Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr. Debadhyana Behera 01.04.2020 to 04.08.2021
4.	Name of the Warden at the time of	Dr. Ashok Densana

audit.

**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 258

**Staff Position :-**

Care taker	1
Sweeper	2
Gate Keeper	2
Mess helper	6
Matron	0

**Financial Position :-**

O.B. as on 01.04.2020	5,98,239.48
Receipt during the year 2020-21	11,29,711.84
<b>Total</b>	<b>17,27,951.32</b>
Expenditure during the year 2020-21	11,49,289.00
Closing Balance as on 31.03.2021 (As per audit)	5,78,662.32
Closing Balance as on 31.03.2021 (As per Cash Book)	5,78,662.32
Difference	0

**DETAILS OF CLOSING BALANCE AS ON 31.03.2021**

Axis Bank A/c No.91301000199150	841.48
Axis Bank A/c No.913010001977862	62,884.84
SBI A/c No. 30890933528	8,576.00
FD A/C No.10508953599	29,756.00
FD A/c No.32853478999	4,76,604.00
Cash in hand	0

<b>TOTAL</b>	<b>5,78,662.32</b>
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Stock Position :- The dead stock Register (Rule 106 & 107 of OGFR C1.6 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	105089535 99	2 Yrs.	Axis	29,756.00	6.03.2020	6.50 %	6.3.22	33,520.00
2	328534789 99	1 Yr.	Axis	4,76,604.0 0	17.05.20	5 %	17.05.21	5,03,363.0 0

**ADVANCE :**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	0.00
Advance paid during the year 2020-21	3,40,000.00
<b>TOTAL</b>	<b>3,40,000.00</b>
Advance adjusted during the year 2020-21	6,28,319.00
Advance outstanding as on 31.3.21 (as per Audit)	(-) 2,88,319.00

Details of advance outstanding as on 31.03.2021		
Name of the advance holder	Amount	Purpose
Kshyamanidhi Behera, Mess Manager	(-) 2,88,319.00	Mess Adv.

Advance taken by employees and not adjusted till 31.03.2021		
Name of the advance holder	Amount	Purpose
Ajaya Ku. Barik		Salary
Prafulla Barik		Salary
Indramani Singh		Salary
<b>TOTAL</b>		

**16.14 MOHANANDI HOSTEL :**

1.	Name of the Institution	Mohanandi Hostel
2.	Year of accounts under audit	2020-21
3.	Name of the Warden during the 2020-21	Dr. Ranjana Bajpayee (01.04.2020 to 31.06.2021)



4.	Name of the Warden at the time of audit.	Anuradha Das
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**List of Verified Records :-**

1. Cash Book
2. Money Receipt
3. Daily Collection Register
4. Paid voucher relating to year 2020-21
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 :- 456

**Staff Position :-**

Care taker	1
Sweeper	0
Gate Keeper	4
Mess helper	2
Part time assistant	1
Matron	2

**Financial Position :-**

O.B. as on 01.04.2020	24,94,440.00
Receipt during the year 2020-21	15,02,921.44
<b>Total</b>	<b>39,97,361.44</b>
Expenditure during the year 2020-21	16,22,796.00
Closing Balance as on 31.03.2021 (As per audit)	23,74,565.44
Closing Balance as on 31.03.2021 (As per Cash Book)	23,73,744.44
Difference	821.00

Reconciliation of cash book CB & Audit CB

Cash book closing balance as on 31.03.2021	23,73,744.44	
Add:-Rs 790.00 Difference of Previous AR No.559919/during the year 2020-21	(+) 790.00	
Add :-Wrongly taken in expenditure side of cash book instead of receipt side vide cash page	(+) 31.00	

no.170/Dt.03.05.2020.		
Audit CB as on 31.03.2021	23,74,565.44	
<b>DETAILS OF CLOSING BALANCE AS ON 31.03.2021</b>		
Axis Bank A/c No.916010039672945	23,73,744.44	
Cash in hand	821.00	
<b>TOTAL</b>	<b>23,74,565.44</b>	

RECONCILIATION OF BANK CB AND AUDIT CB AS ON 31.03.2021

Bank CB as on 31.03.21	23,73,744.44
Add:-Previous Difference vide AR No.559919/2020-21	(+) 790.00
Add: Previous Difference vide AR No.559919/2020-21	(+) 31.00
AUDIT CB as on 31.03.20.21	23,74,565.44

Stock Position :- The dead stock Register (Rule 106 & 107 of OGFR C1.6 of Finance & Accounts Manual 1986 of Ravenshaw University was not maintained by the institution.

**INVESTMENT :- NIL**

**ADVANCE :**

Advance Position as on 31.3.2021	
Advance outstanding as on 1.4.2020	1,23,035.00
Advance paid during the year 2020-21	7,09,388.00
<b>TOTAL</b>	<b>8,32,423.00</b>
Advance adjusted during the year 2020-21	6,71,758.00
Advance outstanding as on 31.3.21 (as per Audit)	1,60,665.00

Details of advance outstanding as on 31.03.2021		
Name of the advance holder	Amount	Purpose
Pranab Das,Mess Manager	1,35,665.00	Mess Adv.
Bharat Barik,Hostel worker	11,000.00	Salary
Chhabi Das Hostel worker	11,000.00	Salary
Swagatika Das,Hostel worker	3,000.00	Salary
<b>TOTAL</b>	<b>1,60,665.00</b>	

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

**17.1 - Audit on schemes/Programmes**

Neither any schemes nor any programmes have been implemented in the Ravenshaw University during the audit period 2020-21.

**PARA: 18 MISCELLANEOUS**

**18.1 - Clarificator regarding appointment of Sri Sangram Mallick,Comp.Asst/MTS Attendant:-OSP-152**

During checking of Personal file of Sri Sangram Mallick,MTS Attendant it is seen that initially he was appointed on 1.4.13 by the then Registrar,Ravenshaw University, as Computer Asst. in the University on contractual basis for Rs.8000.00.Then his pay enhanced from Rs.8000 to Rs.10000 on 1.4.2014 for the same post.But on 1.1.2016 he was reverted from Computer Asst. to MTS attendant because he did not have the requisite qualification.After reverted him from Comp. Asst to MTS Attendant recovery for the period from 1.4.13 to 31.12.2015 has not been made from him. As a result of which Univrsity sustain loss of **Rs.39000.00** for that period as detailed mentioned below.

Copy of Paper advertisement sheet for that post is neither present In the file nor produced to audit.So it is not possible on the part of audit to know whether paper advertisement for that post had been made or not during that time.

Details of the excess payment are given below:-

Name of the staff	Period	Cheque no./dt.	Amount paid	Amount as per audit	Excess paid	Total excess paid
Sri Sangram Mallick,Comp.Asst/MTS Attendant	1.4.13 to 31.03.2014		8000	7000	1000	12000
	1.4.2014 to 31.12.2015		10000	7000	3000	27000
			<b>TOTAL</b>			<b>39000</b>

University sustain loss of Rs.39000.00 in total. So say why the appointing authority will not be made responsible for this loss.Because it was his/her duty to properly verify the qualifications and other requisite documents before giving him appointment letter.

In response to audit objection statement issued local authority stated that appointment was made as per his commitment to produce the Graduation certificate but failed to produce the same till 1.1.16.He is a low paid servant and his case may be considered.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.2 - Clarification wanting regarding appointment of contractual staff Sri Samir kumar Pradhan as**

**attendant:- Memo No.161**

Sri Samir kumar Pradhan appointed as Security Guard on 18.06.2010. Then he was appointed by Registrar as Attendant on 22.11.11. On further scrutiny it was seen that during that period his qualification was 5<sup>th</sup> class. For the post of attendant 7<sup>th</sup> class is the minimum qualification. He passed the H.S.C examination on 6.5.15. So excess payment of Rs.117000 for the period 19.11.13 to 5.5.2015 as detailed below needs recovery from the persons responsible. It was asked through objection statement for clarification and the appointing authority will be responsible for this loss. Because it was his /her duty to properly verify the qualification and other related documents before giving him appointment letter.

Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit. So it is not possible on the part of audit to know whether paper advertisement for that post had been made or not during that time.

Details are given below:-

Name of the staff	Period	Amount paid	Total paid
Sri Sameer Pradhan, Security Guard/Attendant	19.11.13 to 19.11.2014	6000	72000
	20.11.2014 to 05.05..2015	7500	45000
		<b>TOTAL</b>	<b>117000</b>

In response to audit objection statement issued local authority produced the copy of 9<sup>th</sup> passed certificate which was issued on 28.8.14.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.3 - Clarification wanting regarding appointment of contractual staff Sri Durga Prasad Das, Cameraman/Assistant in the University:-OSP 162**

On checking of Personal file of Sri Durga Prasad Das, Cameraman/Assistant the following irregularities were noticed during his appointment :-

- i) Appointed as Cameraman/Asst on 23.4.2010. But the certificate of handling the Camera is not present in the file. Such type of post is also not present in the sanctioned post of Ravenshaw University.
- ii) He passed the H.S.C on August 2010 as per his Matric certificate present in the file. But joined as Assistant before that on contractual basis for Rs.5000/-pm in ITM Dept.
- iii) He passed the Upasastri from Atmaram Sanskrit Mahavidyalaya, Jatadhari Ashram, Cuttack, under Jagannath Sanskrit Vishva Vidyalaya on 29.05.2019 i.e 2019 examination after joined in the University.
- iv) His date of birth as per Board Certificate present in the personal file in 05.07.1994. and joined in the University on 23.04.2010. Which means he joined in the University at the age of 16 years in the post of Assistant with under matriculation qualification.
- v) . Copy of Paper advertisement sheet for that post is also not present in the file.
- vi) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

vii)As per letter no.750 dtd.18.2.2021 of RTI file letter given to the Principal Secretary,Department of Higher Education from the Registrar,Ravenshaw University regarding proposal for regularization of 44 numbers of contractual non-teaching staffs date of birth of Sri D.P.Das is 1.11.1985. But in H.S.C certificate present in the personal file date of birth is 5.7.1994.So intimate the actual date of birth of Sri Das to audit.

viii)Due to being under graduate Sri Sangram Mallick reverted from assistant to attendant.But in this case the same the same rule has not been adopted by the authority.

ix)Payment has been made from which fund intimate to audit.

So total Rs.1358700 .00 as detailed below say why will not be treated as irregular & inadmissible expenditure in audit point of view and will be suggested for recovery. Because it was his /her duty to properly verify the qualification and other related documents related to appointment before giving him appointment letter.Details are given below.

Name of the staff	Period	Amount paid
Sri Durga Prasad Das,Cameraman/Assistant	24.4.2010 to 24.11.2011 @5000/-pm	35000
	25.11.2011 to 24.10.2014@9000/-pm	315000
	25.10.2014 to 31.03.2021 @13100	1008700
	<b>TOTAL</b>	<b>1358700</b>

**In response to audit objection statement local authority stated that wages are paid in lieu of work performed .Which is not acceptable by audit.**

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.4 - Clarification wanting regarding appointment of contractual staff Sri Sanjay Kumar Roy,Sr.Electrician in the University:-OSP-163**

On checking of Personal file of Sri Roy,Sr.Electrician the following irregularities were noticed during his appointment :-

i)His date of birth as per Board Certificate i) present in the personal file is 02.07.1980. and joined in the University on 05.12.2013 .Which means he joined in the University at the age of 33 years in the post of Electrician.If any age relaxation letter present for that post produced before audit for verification.

ii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.

iii)Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv)As per G.O no.30200 dtd.30.10.2018 regarding Creation of post and abolition of Non teaching post there is no Sr. Electrician post is present.So on which basis appointment has been made clarify to audit.

v)Payment has been made from which fund intimate to audit.

So total Rs.1110400 .00 as detailed below say why will not be treated as irregular & inadmissible expenditure in

audit point of view and will be suggested for recovery. Because it was his /her duty to properly verify the qualification and other related documents related to appointment before giving him appointment letter. Details are given below

Name of the staff	Period	Amount paid
Sri Sanjay Kumar Roy, Sr. Electrician	15.12.2013 to 4.12.2014 @9000/-pm	
	5.12.2014 to 31.12.2015 @13000/-pm	169000
	1.1.2016 to 31.12.2016 @13800	165600
	1.1.2017 to 31.12.2017 @14600	175200
	1.1.2018 to 31.03.2021 @15400	600600
	<b>TOTAL</b>	<b>1110400</b>

In response to audit objection statement issued local authority stated that he was appointed as Daily wages basis vide o.o.no.3700 dtd.12.9.11 and contractual basis vide o.o.no.5069 dtd.11.12.13.

So it is instructed the local authority to verify the HSC certificate and other certificates properly and compliance reported to audit.

It is the duty of the local authority to verify all the certificates before giving appointment to a person in the University like Ravenshaw.

**18.5 - Clarification wanting regarding appointment of contractual staff Sri Durga Prasad Dakua, Junior Office Assistant in the University:-OSP-164**

On checking of Personal file of Sri Dakua, Junior Office Assistant the following irregularities were noticed during his appointment :-

i) His date of birth as per Board Certificate present in the personal file is 22.11.1964. and joined in the University on 08.12.2014. Which means he joined in the University at the age of 50 years in the post of Junior Office Assistant. If any age relaxation letter present for that contractual post produced before audit for verification.

ii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.

iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund intimate to audit.

So total Rs.699800.00 as detailed below say why will not be treated as irregular & inadmissible expenditure in audit point of view and will be suggested for recovery. Because it was his /her duty to properly verify the qualification and other related documents related to appointment before giving him appointment letter. Details are given below.

Name of the staff	Period	Amount paid
Sri Durga Prasad Dakua, Junior Office Asssistant	8.12.2014 to 31.12.2015 @8000/-pm	104000
	1.1.2016 to 31.12.2016 @8600/-pm	103200
	1.1.2017 to 31.12.2017 @9200	110400
	1.1.2018 to 31.03.2021 @9800	382200
	<b>TOTAL</b>	<b>699800</b>

In response to audit objection statement issued local authority stated that he was appointed by Honble VC vide o.o.no.5565 dtd.4.12.14 and was paid for day to day work of the University.

Reply of the local authority is not convincing at all. Because he was not produced the age relaxation letter of Govt. for Contractual appointment of a staff. Age is also one of the criteria of appointment .Which cannot be avoided. Here VC of Ravenshaw University is the appointing authority means the appointment should be neat and clean enough.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.6 - Clarification wanting regarding appointment of contractual staff Sri Prem Chand Pattanaik, Computer Programmer in the University:-OSP-167**

On checking of Personal file of Sri Prem Chand Pattanaik, Computer Programmer the following irregularities were noticed during his appointment. Which needs clarification :-

- i) His date of birth as per Board Certificate present in the personal file is 15.07.77. and joined in the University on 11.03.2011. Which means he joined in the University at the age of 33 years in the post of Junior Office Assistant. If any age relaxation letter present for that contractual post produced before audit for verification.
- ii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.
- iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.
- iv) Payment has been made from which fund not intimate to audit.
- v) Appointment against the vacancy of sanctioned post or not also intimate to audit.

In response to audit objection statement issued local authority stated that he was appointed by Ex. VC and the matter is under sub judice. So the para may be dropped.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.7 - Clarification wanting regarding appointment of contractual staff Sri Dhananjaya Behera, Junior Office Asst. in the University:-OSP-168**

On checking of Personal file of Sri Dhananjaya Behera, Junior Office Asst. the following irregularities were noticed

during his appointment :-

i)His date of birth as per Board Certificate present in the personal file is 09.05.77. and joined in the University on 01.02.2014.Which means he joined in the University at the age of 36 years in the post of Junior Office Assistant.If any age relaxation letter present for that contractual post produced before audit for verification.

ii) Copy of Paper advertisement sheet for that post is also not present in the file.

iii)Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund not intimated to audit.

v)Appointment against the vacancy of sanctioned post or not also intimate to audit.

In response to audit objection statement issued local authority stated that he was appointed by Ex. VC and the matter is under sub judice.So the para may be dropped.

Hence the local authority advised to follow the Govt. Guideline hence forth.

#### **18.8 - Clarification wanting regarding appointment of contractual staff Sri Arup Narayan Mohanty,Junior Office Asst. in the University:-OSP-169**

On checking of Personal file of Sri Arup Narayan Mohanty,Junior Office Asst. the following irregularities were noticed during his appointment :-

i)His date of birth as per Board Certificate present in the personal file is 01.05.72. and joined in the University on 01.10.2010.Which means he joined in the University at the age of 38 years in the post of Junior Office Assistant.If any age relaxation letter present for that contractual post produced before audit for verification.

ii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.

iii)Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund not intimated to audit.

v)Appointment against the vncancy of sanctioned post or not also intimate to audit.

In response to audit objection statement issued local authority stated that he was appointed by Ex. VC and the matter is under sub judice.So the para may be dropped.

Hence the local authority advised to follow the Govt. Guideline hence forth.

#### **18.9 - Clarification wanting regarding appointment of contractual staff Sri Narayan Mishra,Attendant in the University:-OSP 170**

On checking of Personal file of **Sri Narayan Mishra,Attendant**, the following irregularities were noticed during his appointment :-

i)His date of birth as per Board Certificate present in the personal file is 10.04.79. and joined in the University on 05.12.2014.Which means he joined in the University at the age of 35 years in the post of Attendant.If any age



relaxation letter present for that contractual post produced before audit for verification.

ii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.

iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund not intimate to audit.

v) Appointment against the vacancy of sanctioned post or not also not intimate to audit.

vi) As per letter no.750 dtd.18.2.2021 of RTI file letter given to the Principal Secretary, Department of Higher Education from the Registrar, Ravenshaw University regarding proposal for regularization of 44 numbers of contractual non-teaching staffs date of birth of Sri D.P.Das is 15.08.80. But in H.S.C certificate present in the personal file date of birth is 10.04.79. So intimate the actual date of birth of Sri Das to audit.

In response to audit objection statement issued local authority stated that he was appointed by Ex. VC and the matter is under sub judice. So the para may be dropped.

Hence the local authority advised to follow the Govt. Guideline hence forth.

#### **18.10 - Clarification wanting regarding appointment of contractual staff Sri Satyabrata Patra, Technical Asst. in the University:-OSP-171**

On checking of Personal file of **Sri Satyabrata Patra, Technical Asst.** the following irregularities were noticed during his appointment :-

i) Sri Patra was appointed by Development Officer, MCA dept., Sri Chinmay Mohapatra on 9.11.2009. But now working in the Administrative building. He was appointed vide Ir. No.3169 dtd.9.11.2009. But in Ir. No.750 dtd.18.02.2021 letter given to the Principal Secretary, Dept. of Higher Education date of joining is 15.07.2009 instead of 9.11.2009. He was not appointed by Vice Chancellor or Registrar of the University but working in the Administrative block.

ii) He passed MCA exam from the North Odisha University, PKIM College, BBSR during the year 2011 i.e after his joining as Technical Asst. in the University. Which shows that without technical qualification he was appointed as Technical Assistant. Clarify to audit.

iii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.

iv) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

v) Payment has been made from which fund intimate to audit.

vi) Appointment against the vacancy of sanctioned post or not also intimate to audit.

vii) Certificate verification has been made or not clarify to audit.

In response to audit objection statement issued local authority stated that he was appointed by Executive Secy to . VC . and completed B.Sc with Computer Sc. So the para may be dropped.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.11 - Clarification wanting regarding appointment of contractual staff Sri Durga Charan Das,Sr. System Administrator in the University:-OSP-172**

On checking of Personal file of Sri Durga Charan Das,Sr. System Administrator the following irregularities were noticed during his appointment :-

i) Sri Das was appointed by Biju Mathew, Executive Secretary to VC on 26.03.2011 on contractual basis as Computer Programmer. But now working in the Administrative building as Sr. System Administrator .He was appointed vide Ir. No.1349 dtd.26.03.2011. But in Ir. No.750 dtd.18.02.2021 letter given to the Principal Secretary, Dept. of Higher Education date of joining is 1.5.2000 instead of 26.03.2011. He was not appointed by Vice Chancellor or Registrar of the University but working in the Administrative block. He was working as Daily Wages during 1.5.2000.

ii) His +3 and technical certificates are not present in his personal file. Which shows that without technical qualification he was appointed as Sr .System Administrator. Clarify to audit.

iii) Copy of Paper advertisement sheet for that post is also not present in the file.

iv) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

v) Payment has been made from which fund intimate to audit.

vi) Appointment against the vacancy of sanctioned post or not also intimate to audit.

vii) Certificate verification has been made or not clarify to audit.

In response to audit objection statement issued local authority stated that he was appointed by Ex. VC and the matter is under sub judice. So the para may be dropped.

Reply of the local authority is not convincing at all. Because he was not produced the age relaxation letter of Govt. for Contractual appointment of a staff. Here VC of Ravenshaw University is the appointing authority means the appointment should be neat and clean enough.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.12 - Clarification wanting regarding appointment of contractual staff Sri Karunakar Das, Administrative Executive/Senior Office Assistant in the University:- Memo No.173**

On checking of Personal file of Sri Karunakar Das, Administrative Executive/Senior Office Assistant, the following irregularities were noticed during his appointment :-

i) Sri Das was appointed by Development Officer, Ravenshaw Management Centre as Administrative Executive on 11.07.2009 on contractual basis vide letter number 2922 dtd.14.10.2009. But now working in the Administrative building as Sr. Office Assistant. He was appointed vide Ir. No.2922 dtd.14.10.2009. But surprisingly joined on 11.07.2009 i.e before 14.10.2009. He was also not appointed by Vice Chancellor or Registrar of the University but working in the Administrative block. Clarify to audit.

ii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.

iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund not intimated to audit.

v) Appointment against the vacancy of sanctioned post or not also not intimate to audit.

vi) Certificate verification has been made or not intimate to audit.

In response to audit objection statement issued local authority stated that he was appointed by Ex. VC and the matter is under sub judice. So the para may be dropped.

Compliance of the local authority is not convincing at all.

The local authority is silent regarding the appointment procedure i.e he was appointed neither by the Honble VC nor by the Registrar.

Hence the local authority advised to follow the Govt. Guideline hence forth..

**18.13 - Clarification wanting regarding appointment of contractual staff Sri Niladri Prasad Das, Admission Asst, now working as Senior Office Asst in the University:-OSP-174**

On checking of Personal file of Sri Niladri Prasad Das the following irregularities were noticed during his appointment :-

i) Sri Das was appointed by Executive Secretary to VC Sri Biju Mathew on 1.5.2010 on contractual basis. But now working in the Administrative building as Sr. Office Assistant. He was also not appointed by Vice Chancellor or Registrar of the University but working in the Administrative block. Clarify to audit.

ii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.

iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund intimate to audit.

v) Appointment against the vacancy of sanctioned post or not also not intimate to audit.

vi) Certificate verification has been made or not intimate to audit.

In response to audit objection statement issued local authority stated that he was appointed by Ex. VC and the matter is under sub judice. So the para may be dropped.

Compliance of the local authority is not convincing at all.

The local authority is silent regarding the appointment procedure i.e he was appointed neither by the Honble VC nor by the Registrar.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.14 - The following informations are wanting regarding appointment of contractual non teaching staffs in the University:-Memo No. 183**

A sum of Rs.7215692.00 as detailed below was spent during the financial year 2020-21. Against the payment the following documents are wanting for verification.

- i) Paper advertisement copy regarding the appointment of staffs in various posts in the University.
- ii) Whether appointment was made against the vacancy of sanctioned post or not.
- iii) Remuneration was made to the Contractual staffs from which head of account.
- iv) Fitness certificate produced by the Physician of all the staffs were verified before joining in the service or not. Which are not present in each and every staffs personal file. So same may be produced before audit for verification at an early date.
- v) Before giving appointment the eligibility criteria including educational qualification and age for each and every post produced before audit at an early date.
- vi) Certificate verification has been made or not clarify to audit.
- vii) Scale of pay for each post is also wanting.
- viii) Break up of 89 days also not done in each and every case. Which is one of the criteria of appointment of Contractual staff as per Govt.

Details of payment to 46 contractual non teaching staffs are given below.

Cash book	Voucher no.	Date	Amount paid
General Cash book	2	01.04.2020	483895
	6	01.04.2020	32000
	42	05.05.2020	480862
	129	04.06.2020	473928
	167	06.07.2020	493750
	230	04.08.2020	480440
	304	03.09.2020	466972
	377	05.10.2020	471028
	488	02.11.2020	428750
	495	02.11.2020	866143.80
	537	24.11.2020	7123
	539	24.11.2020	28990
	587	03.12.2020	383250
	591	03.12.2020	196800
	635	15.12.2020	45500
	748	01.01.2021	428360
	756	01.01.2021	196800
	869	01.02.2021	428750
	897	10.02.2021	196800

	967	04.03.2021	428750
	974	04.03.2021	196800
	<b>Total</b>		<b>7215692</b>

**Name of the Contractual Employee with Designation.**

Sl. No.	Name of the Employee	Designation	Nature of Work
1	2	3	4
1	Subrat kumar Jethy	Sr. Computer Programmer	Demonstrator
2	Madhusmita Harichandan	Sr. Computer Programmer	Demonstrator
3	Durga Charan Das	Sr.System Administrator	Clerical
4	Puspalata Mishra	Technical Assistant	Demonstrator
5	Karunakar Das	Senior Office Assistant	Clerical
6	Satyabrata Patra	System Administrator	Technical & Clerical
7	Durga Prasad Das	Technical Assistant	Photographer & Clerical
8	Niladri Prasad Das	Senior Office Assistant	Steno
9	Arup Narayan Mohanty	Junior Office Assistant	Clerical
10	Diptimayee Dixit	Office Assistant	Clerical
11	Devashri Pattanaik	Office Assistant	Clerical
12	Premchand Pattanaik	Computer Programmer	Clerical
13	Gopalkrushna Barik	Computer Programmer	Clerical
14	Samrat Ranjan Khatua	Technical Assistant	Technical & Clerical
15	Samir Kumar Pradhan	MTS Attendant	Attendant
16	Trilokinath Choubey	MTS Attendant	Attendant
17	Binod Kumar Nayak	MTS Attendant	Attendant
18	Trinath Barik	MTS Attendant	Attendant
19	Rakesh Kumar Sahoo	Office Assistant	Clerical
20	Sasmita Reddy	Office Assistant	Clerical
21	Sangram Keshari Mallick	MTS Attendant	Attendant
22	Satya Niranjan Sahoo	Office Assistant	Clerical
23	Subasini Panda	Office Assistant	Clerical
24	Sanjukta Nanda	Office Assistant	Clerical
25	Madhusmita Samantaray	Junior Office Attendant	Clerical
26	Smitarani Das	Senior Office Attendant	Clerical
27	Sanjay Kumar Ray	Sr.Electrician	Electrical
28	Dhananjaya Behera	Junior Office Assistant	Clerical
29	Diptee Ranjan Behera	Technical Assistant	Technical & Clerical
30	Saswat Pattnaik	Demonstrator	Demonstrator
31	Srikanta Kumar BEJ	Demonstrator	Demonstrator
32	Silpa Patra	Demonstrator	Demonstrator

33	Archita Mahunta	Demonstrator	Demonstrator
34	SmitaPattanaik	Demonstrator	Demonstrator
35	Abanikanta Barik	Demonstrator	Demonstrator
36	Shakti Prasad Dash	Demonstrator	Demonstrator
37	Narayan Mishra	MTS Attendant	Attendant
38	Durga Prasad Dakua	Junior Office Assistant	Clerical
39	Subrat Kumar Swain	Junior Office Assistant	Clerical
40	Sadasiba Samal	Electrician	Electrical
41	Tata Subhadarshini	Computer Programmer	Demonstrator
42	Bimal Kumar Ray	System Administrator	Demonstrator
43	Ashok Kumar Sethi	Junior Office Assistant	Clerical
44	Biswa Ranjan Singh	Placement Co.ordinator	Clerical
45	Bishnupriya Sethy	Temporary Office Asst.	OHEPEE
46	Saswat kumar Mohapatra	Temporary Office Asst.	

In response to audit objection statement issued the local authority stated that appointment was made by Ex VC and the matter is sub judice.

Reply of the local authority is not convincing at all and the local authority is instructed to verify all the certificates properly by constituting a team and compliance reported to audit. Till then Rs.7215692 is held under objection.

**18.15 - Clarification wanting regarding appointment of contractual staff Tata Subhadarshini,Comp.Programmer:- Memo No.191**

On checking of Personal file of Tata Subhadarshini,Comp.Programmer,the following irregularities were noticed during her appointment :-

i)Date of Birth as per High School Certificate is 15.08.1974 but written in the Lr. No.750/dtd.18.02.2021 letter given to the Principal Secretary,HigherEducation,Bhubaneswar from the Registrar as 15.08.1975.So clarify which one is correct.

ii) Copy of Paper advertisement sheet for that post is also not present in the file.

iii)Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund intimate to audit.

v)Appointment against the vacancy of sanctioned post or not also intimate to audit.

vi) Certificate verification has been made or not intimate to audit.

vii)Her educational qualification is after BA, passed M.Tech & M.Sc in Computer Sc.Which is full of doubt.So actual qualification intimate to audit.

viii)Date of birth as per High School Certificate is 15.08.74 & Date of joining in the service is 19.08.2015.So age at the time of joining is 41 years.Maximum age limit for the appointment to the said post intimate to audit.

In response to audit objection statement issued the local authority stated that due to typological error date of birth was shown 15.8.75 instead of 15.8.74. Regarding educational qualification stated that authority of Ravenshaw are not competent enough.

Reply of the local authority is not convincing. Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.16 - Clarification wanting regarding appointment of contractual staff Puspalata Mishra, Technical Asst :- Memo No.192**

On checking of Personal file of **Puspalata Mishra, Technical Asst**, the following irregularities were noticed during her appointment :-

- i) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.
- ii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.
- iii) Payment has been made from which fund also not intimated to audit.
- v) Appointment against the vacancy of sanctioned post or not also not intimate to audit.
- iv) Certificate verification has been made or not intimate to audit.
- v) Date of birth as per High School Certificate is 02.08.75 & Date of joining in the service is 09.01.2015 as per personal file notesheet. So age at the time of joining is 40 years. Maximum age limit for the appointment to the said post intimate to audit.

In response to audit objection statement issued the local authority stated that certificate has not been verified.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.17 - Clarification wanting regarding appointment of contractual staff Madhumita Harichandan, Sr. Computer Programmer:- Memo No.193**

On checking of Personal file of Madhumita Harichandan, Sr. Computer Programmer the following irregularities were noticed during her appointment :-

- i) Date of Birth as per High School Certificate is 02.07.1970 but written in the Lr. No.750/dtd.18.02.2021 letter given to the Principal Secretary, Higher Education, Bhubaneswar from the Registrar as 02.07.1973. So clarify which one is correct.
- ii) She joined in the post of Computer Assistant on 5.2.1998. But as per her PGDCA certificate she completed PGDCA in the month of September 2007. Which means she joined in a technical post without obtaining any technical qualification. Clarified to audit.
- ii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.
- iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.
- iv) Payment has been made from which fund intimate to audit.

v) Appointment against the vacancy of sanctioned post or not also intimate to audit.

vi) Certificate verification has been made or not intimate to audit.

In response to audit objection statement issued the local authority stated that certificate has not been verified.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.18 - Clarification wanting regarding appointment of contractual staff Subrat Kumar Jethy, Sr. Computer Programmer:- Memo No.194**

On checking of Personal file of Subrat Kumar Jethy, Sr. Computer Programmer the following irregularities were noticed during her appointment :-

i) He joined in the post of Computer Assistant on 01.01.2001. But as per his PGDCA Certificate he completed PGDCA in the month of September 2007. Which means he joined in a technical Post without obtaining any technical qualification. Clarified to audit.

ii) Copy of Paper advertisement sheet for that post is neither present in the file nor produced to audit.

iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund intimate to audit.

v) Appointment against the vacancy of sanctioned post or not also intimate to audit.

vi) Certificate verification has been made or not intimate to audit.

In response to audit objection statement issued the local authority stated that certificate has not been verified.

Hence the local authority advised to follow the Govt. Guideline hence forth..

**18.19 - Clarification wanting regarding appointment of contractual staff Srikanta Kumar Bej, Demonstrator:- Memo No.195**

On checking of Personal file of Srikanta Kumar Bej, Demonstrator the following irregularities are noticed during his appointment :-

i) Date of birth as per High School Certificate is 10.06.1977 & Date of joining in the service is 19.08.2014 as per personal file notesheet. So age at the time of joining is 37 years. Maximum age limit for the appointment to the said post intimate to audit.

ii) Copy of Paper advertisement sheet for that post is not present in the file.

iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund intimate to audit.



v) Appointment against the vacancy of sanctioned post or not also intimate to audit.

vi) Certificate verification has been made or not intimate to audit.

In response to audit objection statement issued the local authority stated that as per advertisement no.2551 dtd.12 7 14 he was applied, selected and joined in the service. Regarding physical fitness certificate the same was not asked in the offer letter to produced before joining.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.20 - Clarification wanting regarding appointment of contractual staff Silpa Patra, Demonstrator:- Memo No.196**

On checking of Personal file of Silpa Patra, Demonstrator the following irregularities are noticed during her appointment :-

i) Date of birth as per High School Certificate is 08.05.1975 & Date of joining in the service is 13.08.2014 as per personal file notesheet. So age at the time of joining is 39 years. Maximum age limit for the appointment to the said post intimate to audit.

ii) Copy of Paper advertisement sheet for that post is not present in the file.

iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund intimate to audit.

v) Appointment against the vacancy of sanctioned post or not also intimate to audit.

vi) Certificate verification has been made or not intimate to audit.

In response to audit objection statement issued the local authority stated that as per advertisement no.2551 dtd.12 7 14 he was applied, selected and joined in the service. Regarding physical fitness certificate the same was not asked in the offer letter to produced before joining.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.21 - Clarification wanting regarding appointment of contractual staff Saswat Pattnaik, Demonstrator:- Memo No.197**

On checking of Personal file of Saswat Pattnaik, Demonstrator, the following irregularities were noticed during his appointment :-

i) He joined in the post of Computer Assistant on 12.08.2014. But as per his B.Sc (IT) certificate he had completed B.Sc(IT) in 04.09.2014. Which means he joined in a technical post without obtaining any technical qualification. Again it is seen that 6<sup>th</sup> Semistar Publication date is 24.11.2014 but Certificate of B.Sc(IT) issued on 4.9.2014. How certificate issue date comes before publication date. Clarified to audit.

ii) Copy of Paper advertisement sheet for that post is also not present in the file.

iii) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

iv) Payment has been made from which fund intimate to audit.

v) Appointment against the vacancy of sanctioned post or not also intimate to audit.

vi) Certificate verification has been made or not intimate to audit.

In response to audit objection statement issued the local authority stated that the date which is mentioned on the B.Sc-IT Certificate is a mistake by the concern University and the correct one will be produced very soon. Regarding physical fitness certificate the same was not asked in the offer letter to be produced before joining.

Hence the local authority advised to follow the Govt. Guideline hence forth.

#### **18.22 - Clarification wanting regarding appointment of contractual staff Bimal Kumar Ray, Demonstrator:-OSP-198**

On checking of Personal file of Bimal Kumar Ray, Demonstrator, the following irregularities were noticed during his appointment and needs clarification at an early date :-

i) Name as per High School Certificate is Bimal Behera. But engaged in the name of Bimal Kumar Ray. Only affidavit present. Govt Gazette publication not present. Which violate the Govt rule. So the same if present produced to audit for verification. As per Govt. rule, "A candidate who claims change in his/her name after having HSC examination or equivalent examination is required to furnish copy of publication of changed name in the local leading news paper as well as copy of notification in the Gazette in support of his/her change of name".

ii) His father's name in HSC certificate is Pranaballav Behera but in experience certificate of "Electronics Corporation of India" vide Page no.13 written as Pranaballav Sundara Ray. Clarified to audit.

iii) His educational qualification is passed M.Sc (IT), after BA. Then completed M.Tech from Utkal University during 2017. Which is full of doubt. So actual qualification intimate to audit.

iv) He joined in the post of Demonstrator on 20.08.2015 and completed M.Tech during the year 2017 as per his certificate. Which means he joined in a technical post without obtaining any technical qualification.

v) Copy of Paper advertisement sheet for that post is also not present in the file.

vi) Physical fitness certificate given by the physician is also not present in the file which is very essential for joining a post in the University.

vii) Payment has been made from which fund intimate to audit.

viii) Appointment against the vacancy of sanctioned post or not also intimate to audit.

ix) Certificate verification has been made or not intimate to audit.

x) Date of birth as per High School Certificate is 20.02.1980 & Date of joining in the service is 20.08.2015. So age at the time of joining is 35 years. Maximum age limit for the appointment to the said post intimate to audit.

In response to audit objection statement issued the local authority stated that to be produced a new experience certificate with correction.

Hence the local authority advised to follow the Govt. Guideline hence forth.

**18.23 - Clarification wanting regarding payment of remuneration to Contractual Teaching staffs:- Memo No. 64,235**

A sum of Rs.17027921/-was paid to the contractual Teaching staffs of Ravenshaw University during the year 2020-21 as detailed below.During scrutiny of personal files the following irregularities were noticed.Which needs clarification.

Vr.no/dt.	Amount
10 to 14/1.4.20	1641800
53 to 56/6.5.20	1129400
59 to 61/14.5.20	512400
140 to 143	1471321
179 to 182/8.7.20	1608800
242 to 245/6.8.20	1578800
315 to 318/7.9.20	1638800
411 to 414/13.10.20	1644800
530 to 531/17.11.20	145000
597 to 599/7.12.20	1415000
760 to 762	1445000
912 to 913/11.2.21	1315000
974 to 976/4.3.21	196800
989 to 990/12.3.21	1285000
<b>TOTAL</b>	<b>17027921.00</b>

SI no.	Name of the staff	Documents wanting as per audit
1	Dr.Soumendra kumar Patra Remuneration @49000/-pm Business Management	i)DOB=10.7.76 DOJ=8.7.16 Joined at the age of 40yrs.Which violate UGC guideline.So age relaxation certificate wanting. ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days. iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.
2	Mr.Punyasloka Rath	i)Joined as Temporary

	Remuneration @30000/-pm Business Management	Lecturer.Payment has been made for entire period without break period of 89 days.  ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.
3	Dr.Biswaranjan Mishra Remuneration @33000/-pm Business Management	i)All the certificates from H.SC to onwards not present.  ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.  iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.
4	Dr.Ashok kumar Dash Remuneration @41000/-pm Business Management	i)DOB=19.6.69  DOJ=8.7.16  Joined at the age of 47yrs.Which violate UGC guideline.So age relaxation certificate wanting.  ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.  iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.
5	Dr.Shradhanjali Panda Remuneration @33000/-pm Business Management	i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.  ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.
6	Ms.Arunita Padhi	i)DOB=20.9.81

	<p>Remuneration @30000/-pm</p> <p>Business Management</p>	<p>DOJ=5.7.16</p> <p>Joined at the age of 35yrs.Which violate UGC guideline.So age relaxation certificate wanting.</p> <p>ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iv) PhD /NET Certificate not present.</p>
7	<p>Dr.Biswaroop Singh</p> <p>Remuneration @33000/-pm</p> <p>Business Management</p>	<p>i)DOB=21.5.73</p> <p>DOJ=28.11.2014</p> <p>Joined at the age of 41yrs.Which violate UGC guideline.So age relaxation certificate wanting.</p> <p>ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
8	<p>Mr.Susanta Mishra</p> <p>Remuneration @30000/-pm</p> <p>Business Management</p>	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p>
9	<p>Mrs.Anuradha Das</p>	<p>i)Joined as Temporary Lecturer.Payment has been made</p>

	<p>Remuneration @30000/-pm</p> <p>Business Management</p>	<p>for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p>
10	<p>Mr.Swayambhu kalyan Mishra</p> <p>Remuneration @33000/-pm</p> <p>Business Management</p>	<p>i) Joined as Temporary Lecturer. Payment has been made for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) Qualified for the award of PhD on 20.09.2016 but joined on 6.6.15 i.e. joined before award of PhD.</p>
11	<p>Mr.Sarthak Abhyuday</p> <p>Remuneration @30000/-pm</p> <p>JMC</p>	<p>i) Joined as Temporary Lecturer. Payment has been made for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
12	<p>Dr.Jayanta kumar Swain</p> <p>Remuneration @33000/-pm</p> <p>JMC</p>	<p>i) Joined as Temporary Lecturer. Payment has been made for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
13	<p>Mr.Debilal Mishra</p>	<p>i) Joined as Temporary Lecturer. Payment has been made</p>

	<p>Remuneration @33000/-pm</p> <p>JMC</p>	<p>for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
14	<p>Mr. Sumit kumar Behera</p> <p>Remuneration @30000/-pm</p> <p>JMC</p>	<p>i) Joined as Temporary Lecturer. Payment has been made for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
15	<p>Mr. Dusmanta kumar Das</p> <p>Station Manager</p> <p>Remuneration @ 30000/-pm</p>	<p>i) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>ii) i) DOB=3.1.80</p> <p>DOJ=30.8.19</p> <p>Joined at the age of 36yrs. So age relaxation certificate wanting.</p>
16	<p>Mr. Debasis Kanungo</p> <p>Remuneration @30000/-pm</p> <p>Business Management</p>	<p>i) Joined as Temporary Lecturer. Payment has been made for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p>

17	<p>Dr.Sasmita Pattanaik</p> <p>Remuneration @33000/-pm</p> <p>Rural Development</p>	<p>i)DOB=25.8.65</p> <p>DOJ=1.6.16</p> <p>Joined at the age of 51yrs.Which violate UGC guideline.So age relaxation certificate wanting.</p> <p>ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
18	<p>Mr.Sashibhusan Nayak</p> <p>Remuneration @30000/-pm</p> <p>Comp.Sc</p>	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p> <p>iv)Certificates from H.S.c and onwards not present.</p>
19	<p>Mr.Om Prakash Jena</p> <p>Remuneration @30000/-pm</p> <p>MCA</p>	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21</p>



		but Renew and extend of tenure for session 20-21 not made.
20	Mr.Himansu Sekhar Acharya Remuneration @30000/-pm Comp.Sc.	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p> <p>iv)Certificates from H.S.c and onwards not present.</p>
21	Mr.Manish Chandra Ray Remuneration @30000/-pm IST	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p>
22	Mr.Amiya Ranjan Kanungo Remuneration @30000/-pm IST	<p>i)DOB=14.5.68 DOJ=8.6.15 Joined at the age of 47yrs.Which violate UGC guideline.So age relaxation certificate wanting.</p> <p>ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p>

23	<p>Mr.Umesh Prasad Rout</p> <p>Remuneration @30000/-pm</p> <p>IST</p>	<p>i)DOB=5.7.79</p> <p>DOJ=19.6.15</p> <p>Joined at the age of 36yrs.Which violate UGC guideline.So age relaxation certificate wanting.</p> <p>ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
24	<p>Mr.Satyabrata Adikari</p> <p>Remuneration @30000/-pm</p> <p>IST</p>	<p>i)DOB=1.1.79</p> <p>DOJ=8.6.15</p> <p>Joined at the age of 36yrs.Which violate UGC guideline.So age relaxation certificate wanting.</p> <p>ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iv) PhD /NET Certificate not present.</p>

25	<p>Mr.Soumyashree Panda</p> <p>Remuneration @30000/-pm</p> <p>IST</p>	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p>
26	<p>Mr.Binayak Swain</p> <p>Remuneration @30000/-pm</p> <p>IST</p>	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
27	<p>Ms.Sonali Sucharita Sahoo</p> <p>Remuneration @30000/-pm</p> <p>IST</p>	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p>
28	<p>Mr.Manas Prasad Rout</p> <p>Remuneration @30000/-pm</p> <p>ITM</p>	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p>

29	Mr.Sailaja Sankar Kanungo Remuneration @30000/-pm ITM	i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days. ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.
30	Dr.Priyanka Tripathy Remuneration @30000/-pm ITM	i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days. ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made. iii) Qualified for the award of PhD 2016 but joined on 14.8.15 i.e joined before award of PhD.
31	Mr.Santosh kumar Paul Remuneration @30000/-pm ITM	i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days. ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made. iii) PhD /NET /GATE Certificate not present.
32	Dr.Ch. Sudipta kishore Nanda Remuneration @33000/-pm Commerce	i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days. ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made. iii) PhD /NET Certificate not present. iv)Certificates from H.S.c and onwards not present.
33	Dr.Madhumala Pathy	i)Joined as Temporary Lecturer.Payment has been made

	<p>Remuneration @33000/-pm</p> <p>Commerce</p>	<p>for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p>
34	<p>Mr.Prakash Ranjan Parida</p> <p>Remuneration @30000/-pm</p> <p>Commerce</p>	<p>i) Joined as Temporary Lecturer. Payment has been made for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
35	<p>Mr.Ajay kumar Mohanty</p> <p>Remuneration @33000/-pm</p> <p>Integrated BA/B.SC.B.ED</p>	<p>i) DOB=17.05.77</p> <p>DOJ=31.8.19</p> <p>Joined at the age of 42yrs. Which violate UGC guideline. So age relaxation certificate wanting.</p> <p>ii) Joined as Temporary Lecturer. Payment has been made for entire period without break period of 89 days.</p> <p>iii) Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p> <p>iv) Fitness Certificate not present.</p>
36	<p>Niharbala Majhi</p> <p>Remuneration @30000/-pm</p> <p>Integrated BA/B.SC.B.ED</p>	<p>i) Joined as Temporary Lecturer. Payment has been made for entire period without break period of 89 days.</p> <p>ii) Payment has been made for 20-21</p>

		<p>but Renew and extend of tenure for session 20-21 not made.</p> <p>iii) PhD /NET Certificate not present.</p> <p>iv)Certificates from H.S.c and onwards not present.</p> <p>v) Fitness Certificate not present.</p>
37	<p>Dr.Gitanjali Mohanty</p> <p>Remuneration @41000/-pm</p> <p>Integrated BA/B.SC.B.ED</p>	<p>i)DOB=3.6.64</p> <p>DOJ=8.7.16</p> <p>Joined at the age of 52yrs.Which violate UGC guideline.So age relaxation certificate wanting.</p> <p>ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
38	<p>Dr.Dadhibaman Tali</p> <p>Remuneration @41000/-pm</p> <p>Integrated BA/B.SC.B.ED</p>	<p>i)DOB=5.5.73</p> <p>DOJ=23.8.16</p> <p>Joined at the age of 43yrs.Which violate UGC guideline.So age relaxation certificate wanting.</p> <p>ii)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>iii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>
39	<p>Mrs.Leena P.Singh</p> <p>Remuneration @30000/-pm</p> <p>Business Management</p>	<p>i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days.</p> <p>ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made.</p>

		iii) PhD /NET Certificate not present. iv) Fitness Certificate not present.
40	Ms.Tanistha Nayak Remuneration @30000/-pm IST	i)Joined as Temporary Lecturer.Payment has been made for entire period without break period of 89 days. ii)Payment has been made for 20-21 but Renew and extend of tenure for session 20-21 not made. iii) PhD /NET/GATE Certificate not present.
41	Ratikanta Biswal Remuneration @30000/-pm ITM	File not produced.
42	Mr. Taraprasad Sarangi Remuneration @30000/-pm JMC	File not produced.

In response to audit objection statement issued the local authority stated that as per advertisement no.2366 dtd.1.6.16 the maximum age for engagement as a temporary faculty is 65yrs.

Hence the local authority advised to follow the Govt. Guideline hence forth.

Till then Rs.17027921.00 is held under objection.

**18.24 - Excess appointment of Contractual and Daily wages staff in the University against the actual vacancy. Memo No. 221**

The following Contractual and Daily wages staffs are appointed in the University excess against the actual vacancy.Details are given in a separate sheet attached to it.

Sl.no	Name of the Post.	No of post sanctioned.  (Concurred in by Finance Department in OSWAS	Men in position.	Vacant	Number of Contractual staff posted.	Number of DLR Staff Posted.	Total DLR & Contractual appointed	Excess	Remarks

1	2	3	4	5	6	7	8	9	10
		File No.H E-FEIB-P OLICY-00 20-2017-3 0200/HE., Dated 30. 10.2018.)							
1	Deputy Registrar	2	0	2					2 <sup>nd</sup> post to be filled up after functioning of 2 <sup>nd</sup> campus.
2	Assistant Registrar	2	0	2					2 <sup>nd</sup> post to be filled up after functioning of 2 <sup>nd</sup> campus.
3	Development Officer	1	0	1					Deputation of Executive Engineer from Works Dept.
4	Deputy Controller of Examination	1	0	1					To be filled up through open advertisement.
5	Budget-cum Accounts Officer	1	1	0					Deputation from OTAS
6	Physical Education Officer	1	1	0					By Promotion from existing PTI
7	System Manager	1	0	1					By open advertisement.
8	System Analyst	1	0	1					By open advertisement
9	Librarian	1	0	1					By open advertisement



10	PA to VC	1	1	0					Promotion
11	Administrative Officer	1	0	1					Promotion from Ministerial Cadre
12	Auditor	2	2	0					Deputation
13	Computer Programmer	2	1	1	2				To be filled up after functioning of 2 <sup>nd</sup> campus
14	Assistant Librarian	7	3	4					To be filled up after functioning of 2 <sup>nd</sup> campus
15	Junior Engineer	1	0	1					Deputation from Works Department
16	Junior Stenographer	2	0	2					By open advertisement
17	Laboratory Assistant-cum-Store Keeper	28	2	26					To be filled up by open advertisement. Existing Store Keeper to be re-designated
18	Laboratory Attendant	30	25	5					By open advertisement
19	Specimen Collector	2	0	2					By open advertisement
20	Library Attendant	8	0	8					For two Libraries in two Shifts.
21	Junior Assistant	19	5	14	6				By open advertisement.
22	Nurse	1	0	1					By open advertisement

									ent
23	Matron	8	0	8					By open a dvertisement.
24	Care - Taker	6	0	6					By open a dvertisement
25	Pharmacist	1	1	0					By open a dvertisement
26	Medical Officer	1	1	0					Deputation from H&FW Dept.
27	Dresser	1	1	0					By open a dvertisement.
28	Office Superintendent	0	0	0					
29	Physical Training Instructor	0	0	0					
30	Cashier	0	0	0					
31	Library Assistant	0	1	(-1)					3
32	Glass Blower	0	0	0					
33	Daftary	0	2	(-2)					
34	Attendant	4	36	(-32)	7				31 outsourced persons may be engaged.
35	Attendant (Contractual)	6	0	6					
36	Driver	2	0	2					Existing post to be filled up contractually. One more driver may be kept on outsourcing basis.
37	Sr. System Admini	0			1				

	strator								
38	Placemen t Co.Ordin ator	0			1				
39	Syetem A dministrat or	0			1				
40	Senior Office Assistant	0			3				
41	Technical Assistant	0			3				
42	Office Assistant	0			7				
43	Sr. Electricia n	0			1				
44	Demonstr ator	0			12				
	<b>TOTAL C ONTRAC TUAL AP POINTED</b>				<b>44</b>				
	High Skill ed(DLR)				8				
	Skilled				23				
	Semi Skilled				31				
	Un Skilled				31				
	<b>TOTAL DLR APP OINTED</b>				<b>93</b>				
	<b>GRAND TOTAL</b>	<b>144</b>	<b>83</b>	<b>61</b>	<b>137</b>				

As per the sheet excess Contractual and Daily wages staffs have been appointed and payment has been made to them without concurrence of Administrative Department and Finance Department over and above the existing vacancy in different category of posts. Reason stated to audit.

If concurrence of Administrative Department and Finance Department has been obtained produced to audit at an early date.

In response to audit objection statement issued the local authority stated that due to shortage of regular staff in various sections and departments appointment has been made for smooth functioning of University work.

The reply of the local authority is not convincing at all. Prior approval of administrative and finance department is necessary before appointment. So after obtaining the post facto approval produced the same to audit for verification.

**18.25 - - CLARIFICATION WANTING REGARDING NON DEPOSIT OF GOVT. DUES:- Memo No. 255**

During audit it is seen that amount has been collected towards Govt. dues from the students of the Ravenshaw University for the year 2020-21. But the same has not been deposited in the Govt. account. Reason of non deposit of Govt. dues clarify to audit at an early date. Details are given below.

Sl.no	Particulars	Amount	
	NCC	60268	
	Tution fees	209268	
	<b>Total</b>	<b>269536</b>	

Audit objection statement issued in this regard was not returned back with reply. So after depositing the same produced to audit for verification . Till then Rs.269536.00 is held under objection.

**18.26 - Clarification wanting regarding deduction of amount from the bank during 2020-21:- Memo No. 256**

During audit it is seen that a sum of Rs.4924.50 has been deducted from the SBI Account no.35469222488 of Parija Hostel account due to minimum balance in the account from 30.4.20 to 28.2.20. Under which circumstances minimum balance as per bank rule has not been maintained clarified to audit. Say why the deducted amount will not be recovered from the persons responsible.

Details are given below.

Date	Particulars	Amount	SBI A/C no.35469222488
30.4.20	Minimum Balance	590.00	
31.5.20		590.00	
30.6.20		590.00	
30.9.20		590.00	
31.10.20		590.00	
30.11.20		590.00	
31.12.20		590.00	
31.1.21		590.00	
28.2.21		204.50	
<b>TOTAL</b>		<b>4924.50</b>	

Audit objection statement issued in this regard was not returned back with reply. For this warden Dr.Urmishree Bedamatta, Is responsible and the same will be recover from her.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Urmishree Bedamata	Asst.Prof	Registrar Ravenshaw University CTC	4925

**18.27 - Clarification wanting regarding deduction of EPF amount from the wages of Non Teaching**

**Contractual staffs of Ravenshaw University :- Memo No. 257**

During audit it is seen that EPF amount has been deducted from the wages of non Teaching Contractual staffs of Ravenshaw University those who are getting more than Rs.15000/-pm. Employers share also deposited by the University for those employees.

It is clearly mentioned in the guideline that contribution to be paid on up to maximum wage ceiling of Rs.15000/- even if PF is paid on higher wages. Details of EPF Rule is given below.

- i) The contributions are payable on maximum wage ceiling of Rs.15000/-
- ii) The employee can pay at a higher rate and in such case employer is not under any obligation to pay at such higher rate.
- iii) To pay contribution on higher wages, a joint request from Employee and employer is required (para 26(6) of EPF Scheme) In such case employer has to pay administrative charges on the higher wages (wages above 15000/-)

Under which circumstances EPF deduction has been made from the wages of those employees and also contribution has been made by the University by violating the EPF guideline clarify to audit.

Audit objection statement issued in this regard did not returned back with reply. So the same needs to produce to next audit for verification.

**18.28 - Amount deducted from the Indian Overseas Bank due to inoperative of bank account: Memo No. 10**

A sum of Rs. 85.54 has been deducted from the bank during 2020-21 due to non operation /non transaction of IOB bank account bearing no.12470100000929 of PMS cash book related to Scholarship section. It is not understood by audit that why in IOB bank a sum of Rs.3469867.30 has been kept without any transaction for such a long period i.e 01.04.2018 to till now .

Audit objection statement issued in this regard did not returned back with reply. So the same needs to produce to next audit for verification. Failing which Rs.85.54 will be recover from the person responsible.

**18.29 - Reason of payment of advance to the Mess Manager of Kathajodi Hostel wanting:- Memo No. 14 ,188**

While checking the Advance register of Kathajodi hostel it is seen that a sum of Rs.423123.00 is outstanding as on 31.03.21 towards advance to the Mess manager M/S Bhol Enterprises, Gopalpur, CTC.

An abstract of advance position is furnishes below.

Particulars	Amount
Advance outstanding as on 1.4.2020	Rs.205501.00
Advance paid during 2020-21	Rs.500000.00
Total	Rs.705501.00
Advance adjusted during 2020-21	Rs.282381.00
Advance outstanding	Rs.243201.00

Balance amount with Bhol Enterprise till 31.03.2021=Rs.423123.00(Rs.705501.00-Rs.282378.00).

Since Hostel is evacuated due to Covid 19 Pandemic and University running Sinedie, the reason of such huge amount of advance pending for adjustment need be pointed out to audit.

The outstanding advance as on 31.03.2021 amounting to Rs.423123.00 is recovered from the Mess Manager or not also not known to audit.

Objection statement issued in this regard was not returned back with reply. For this Smt. Lipishree Das, Eco is responsible and the penal interest as per OGFR Rule 267(i) will be imposed against the sanctioning authority and needs recovery from him/her.

Name of the hostel	Advance outstanding as on 31.03.2020	Adv. Paid/Chq. No./date	Adjusted amount through vr.	Balance	14% Penal Interest as per OGFR Rule 267(i)	Purpose
Kathajodi hostel	<b>205501</b>	Cheq no.8289 2/dt.10.02.21=50000  Cheq no.82899/dt.17.2.21=50000  Cheq no.8290 2/dt.3.3.2021=150000  Cheq no.8290 3/dt.12.3.20=150000  Cheq no.8291 2/dt.30.03.20=100000  Total paid= <b>Rs.500000</b>	vr.80/5.2.2021=76125  Vr.70/26.01.21=3750  Vr.94/5.3.21=197516  Ref und=4987.00  <b>Total adjusted=Rs.282378.00</b>	Rs.423123.00	Rs.59237.00	Advance to Mess Manager .Sanctioning authority, Warden( Smt.Lipishree Das,Economics)
		<b>Total Penal Interest amount</b>			<b>Rs.59237.00</b>	

So the total amount to be recovered including Principal amount from the sanctioning authority comes to Rs.482360.00

In response to objection memo local authority failed to return the original memo with due compliance. Hence, till the final compliance Rs. 423123.00 is held under objection.

**18.30 - Reason of payment of advance to the Mess Manager of Devi Hostel wanting:-OSP-15,187**

While checking the Advance register of Devi hostel it is seen that a sum of Rs.65650.00 is outstanding as on 31.03.21 towards advance to the Mess manager.

An abstract of advance position is furnishes below.

Particulars	Amount
Advance outstanding as on 1.4.2020	Rs.65650.00
Advance paid during 2020-21	Rs.191531.00
Total	Rs.257181.00
Advance adjusted during 2020-21	Rs.156433.00
Advance outstanding	Rs.100748.00

Balance amount with Mess Manager till 31.03.2021=Rs.100748.00(Rs.257181.00-Rs.156433.00).

Since Hostel is evacuated due to Covid 19 Pandamic and University running Sinedie, the reason of such huge amount of advance pending for adjustment need to pointed out to audit.Objection statement was issued in this regard.

In response to audit objection statement issued the then warden Smt Sabita Nayak stated that," Mess Manager is not a contract manager,he is a hostel employee.He produces mess bill around 10<sup>th</sup> of each month to show the balance."

But the audit objection was regarding the outstanding advances against the Mess manager as on 31<sup>st</sup> March 2021 amounting to Rs.100748.00 during the covid 19 pandamic period when the hostel was evacuated. So intimate the same to next audit regarding the adjustment. Failing which the sanctioning authority will held responsible for this.

**18.31 - Reason of payment of advcance to the Mess Manager of Mahanadi Hostel wanting:- Memo No. 146**

During checking of Hostel account of Mahanadi Hostel it is seen that an amount of Rs.135665.00 is outstanding advance against Mess Manager till 31.03.2021. Regarding payment of advance to the Mess Manager an abstract of advance position is furnished below.

Particulars	Amount
Advance outstanding ason1.4.2020	95035
Advance paid during 2020-21	709388
TOTAL	804423
Advance adjusted during 2020-21	668758
Advance outstanding as on 31.03.2021	135665

Balance amount with Mess Manager till 31.03.2021=Rs.135665.00

Since hostel is evacuated due to covid 19 Pandamic and University running Sinedie.The reason of such huge amount of advance pending for adjustment need be pointed out to audit.Failing which the sanctioning authority will held responsible for this.

**18.32 - Reason of payment of advance to the Mess Manager of NewPG Hostel wanting:- Memo No.147**

During checking of Hostel account of New PG Hostel it is seen that an amount of Rs.160000.00 is outstanding advance against Mess Manager till 31.03.2021. Regarding payment of advance to the Mess Manager an abstract of advance position is furnished below.

<b>Particulars</b>	<b>Amount</b>
Advance outstanding as on 1.4.2020	0
Advance paid during 2020-21	347799
<b>TOTAL</b>	<b>347799</b>
Advance adjusted during 2020-21	187799
Advance outstanding as on 31.03.2021	160000

Balance amount with Mess Manager till 31.03.2021=Rs.160000.00

Since hostel is evacuated due to covid 19 Pandemic and University running Sinedie. The reason of such huge amount of advance pending for adjustment need be pointed out to audit.

In response to audit objection statement issued the local authority stated that Rs.160000/- has been adjusted on 8.4.21 after production of mess bill. But the same was not produced before audit for verification. So the same needs to produce to next audit. failing which the sanctioning authority will held responsible for this. Till then Rs.160000/- is held under objection.

**18.33 - Reason of payment of advance to the Mess Manager of Daya Hostel wanting:- Memo No.148**

During checking of Hostel account of Daya Hostel it is seen that an amount of Rs.169690.00 is outstanding advance against Mess Manager till 31.03.2021. Regarding payment of advance to the Mess Manager an abstract of advance position is furnished below.

<b>Particulars</b>	<b>Amount</b>
Advance outstanding as on 1.4.2020	59249
Advance paid during 2020-21	220000
<b>TOTAL</b>	<b>279249</b>
Advance adjusted during 2020-21	109559
Advance outstanding as on 31.03.2021	169690

Balance amount with Mess Manager till 31.03.2021=Rs.169690.00

Since hostel is evacuated due to covid 19 Pandemic and University running Sinedie. The reason of such huge amount of advance pending for adjustment need be pointed out to audit.



In response to audit objection statement issued local authority stated that amount has been paid as per previous practice.and not to repeat hence forth.But silent regarding the adjustment of advance.So the same needs to produced to next audit Failing which the sanctioning authority will held responsible for this. .Till then Rs.169690.00 is held under objection.

**18.34 - Reason of payment of advance to the Mess Manager of Bhargabi Hostel wanting:- Memo No.149**

During checking of Hostel account of Bhargabi Hostel it is seen that an amount of Rs.249665.00 is outstanding advance against Mess Manager till 31.03.2021. Regarding payment of advance to the Mess Manager an abstract of advance position is furnished below.

<b>Particulars</b>	<b>Amount</b>
Advance outstanding ason1.4.2020	50000
Advance paid during 2020-21	879530
<b>TOTAL</b>	<b>929530</b>
Advance adjusted during 2020-21	679865
Advance outstanding as on 31.03.2021	249665

Balance amount with Mess Manager till 31.03.2021=Rs.249665.00

Since hostel is evacuated due to covid 19 Pandemic and University running Sinedie.The reason of such huge amount of advance pending for adjustment need be pointed out to audit.

In response to audit objection statement issued the local authority stated that Rs.249665/- has been adjusted on 13.7.21 after production of mess bill.But the same was not produced before audit for verification .So the same needs to produce to next audit Failing which the sanctioning authority will held responsible for this..Till then Rs.249665/- is held under objection.

**18.35 - 35 Reason of payment of advance to the Mess Manager of East Hostel wanting:- Memo No.150**

During checking of Hostel account of East Hostel it is seen that an amount of Rs.65138.00 is outstanding advance against Mess Manager till 31.03.2021. Regarding payment of advance to the Mess Manager an abstract of advance position is furnished below.

<b>Particulars</b>	<b>Amount</b>
Advance outstanding ason1.4.2020	0
Advance paid during 2020-21	334404
<b>TOTAL</b>	<b>334404</b>
Advance adjusted during 2020-21	269266
Advance outstanding as on 31.03.2021	65138

Balance amount with Mess Manager till 31.03.2021=Rs.65138.00

Since hostel is evacuated due to covid 19 Pandemic and University running Sinedie. The reason of such huge amount of advance pending for adjustment need be pointed out to audit. Say why Interest due will not be charged on such amount from the sanctioning authority may be pointed out to audit at an early date.

Audit objection statement issued in this regard did not returned back with reply. So the same needs to produced to next audit for verification Failing which the sanctioning authority will held responsible for this..Till then Rs.65138 is held under objection.

**18.36 - Reason of payment of advance to the Mess Manager of Parija Hostel wanting:- Memo No. 151**

During checking of Hostel account of Parija Hostel it is seen that an amount of Rs.90000.00 is outstanding advance against Mess Manager till 31.03.2021. Regarding payment of advance to the Mess Manager an abstract of advance position is furnished below.

Particulars	Amount
Advance outstanding as on 1.4.2020	0
Advance paid during 2020-21	377416
TOTAL	377416
Advance adjusted during 2020-21	287416
Advance outstanding as on 31.03.2021	90000

Balance amount with Mess Manager till 31.03.2021=Rs.90000.00

Since hostel is evacuated due to covid 19 Pandemic and University running Sinedie. The reason of such huge amount of advance pending for adjustment need be pointed out to audit.

Audit objection statement issued in this regard did not returned back with reply. So the same needs to produced to next audit for verification. Failing which the sanctioning authority will held responsible for this. Till then Rs.90000/- is held under objection.

**18.37 - Clarification wanting regarding Inoperative ICICI bank a/no.243301000059 of General cash book:- Memo No. 16**

During audit it is seen that the above mentioned ICICI bank account number is in operative since dt. 31.05.2018. It is not understood by audit that why inoperative account of General fund cash book is present since long without closing the account clarify to audit.

Audit objection statement issued in this regard did not returned back with reply. So after close the account produced to next audit for verification.

**18.38 - Original Cheque wanting(Examination section):- Memo No. 17**

The following Cancelled but uncashed Original Cheques of Examination section for the year 2020-21 are wanting for verification. Details are given below.

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Cheque no.	Amount	Particulars	Remarks
571750/4.3.21	48175.00	Issued to Prof.S.P.Das & 28 others.	Xerox copy present
571751/4.3.21	286205.00	Issued to Dr.Ranjana Bajpai &81 others.	Neither Xerox nor Original present.
<b>TOTAL</b>	<b>RS.334380/-</b>		

In response to objection memo local authority produced the xerox copy of the cancelled cheques along with the original memo. Hence the para is dropped.

**18.39 -**

Shifted to Para no.2.2

**18.40 -**

Shifted to Para no.5.1.10

**18.41 -**

Shifted to Para no.4.8

**18.42 - Production of Records: OSP-25,44,104**

The following records and registers are not produced to audit for verification:

**1.Pension Gratuity**

- i.Cash book
- ii. Pass book & File

**2.UPF of OPS cash book**

- i.Cash book
- ii. Pass book & File

**18.43 - Regarding keeping of admission fees collected from Civil Service Coaching Centre in General fund cash book account number 1616 of SBI:- Memo No. 36**

As per the order of Higher Education letter no.18983/HE.DT.11.06.2020/HE-SCH policy-00002-2020 Ravenshaw University surrendered un-utilised fund of Civil Service Coaching Centre amounting to Rs.1670412.00 vide voucher number513 dt. 10.11.2020 from account number 26260 of SBI leaving a sum of Rs.254000.00 towards admission fees collected from the IAS aspirant students from 2017-18 to 2019-020 academic year.The admission fees(Corpus fund) amounting to Rs. 254000.00 has been deposited in SBI account number1616 dt.03.10.2020 of

Ravenshaw University General cash book account. So for transparency the same is to be kept in a nearest Nationalised bank as FD for greater interest of IAS aspirants in future.

Audit objection statement issued in this regard was not returned back. So local authority is instructed to keep the amount in a separate account and produced to next audit for verification.

**18.44 - Present status of the following Quarters are wanting from 1.4.20 to 31.3.21. Memo No. 48,49,50,51,52,53,54,**

Sl.no.	Quarter no.	Nme of the occupant	Date of allotment	Rent collected
	SO-2			
	3R-2			
	JO-1			
	SO-10-(B)			
	JO-4			
	JO-5			
	SO-3			

Audit objection statement issued in this regard was not returned back. So local authority is instructed to produced the same to next audit.

**18.45 - Non deposit of Application fees in the proper head of account collected under RTI Act:- Memo No.138**

The PIO shall open a Zero Invest Bank A/c in his designation in the nearest Scheduled Bank and deposit the total amount received towards application fees in cash as well as amount towards cost for providing information in a day in the Bank account in the very next day. The amount received towards application fees in cash during the month and deposited in the Bank A/c shall be calculated at the end of the month. The amount so calculated shall be deposited through Treasury Chalan in the Treasury in the receipt head of A/c in the 1st. week of the succeeding month. The receipt head of A/c is " 0070-Other Administrative Services-60-other Services-118-Receipt under Right to Information Act, 2005-0014-Collection of Fees and Fines-02178-Fees and Fines under Right to Information Act.2005" The treasury chalan shall accompany with a cheque issued against the deposit of the Bank A/c of the concerned P.I.O. On checking of the Cash Book it is seen that Rs.100/-was collected towards application fees but the same were not yet been deposited in the proper head of account. This is violation of Govt. provision.

Details are given below.

Sl.no.	Date	Amount	Name of the cash book
1	27.11.20	10	General
2	9.12.20	90	
	<b>TOTAL</b>	<b>Rs.100/-</b>	

Audit objection statement issued in this regard was not returned back. So local authority is instructed to deposit the

same in proper account and produced to next audit for verification.

**18.46 - Excess payment made to the Boarders of Mahanadi Hostel during return of caution money during the year 2020-21:-OSP-142**

During checking of Mahanadi Hostel cash book with reference to voucher and Demand register it is seen that in the following cases excess amount paid than the actual while returned the caution money to the boarders due to non consideration of outstanding Mess dues. As a result of which Rs.9454.00 paid excess than the actual.

Details of the cases are given below.

Sl no.	Name of the Boarder	Vr.no./dt	Caution money returned	Outstanding Mess dues	Amiunt to be paid as per audit	Excess paid	Rmarks
1	2	3	4	5	6	7	8
1	Litali Samal,Hostel I Roll no.130, UG-3rd year,cash book page no.216	13/1.1.2021	1900	1530	370	1530	DCB Register page-130
2	Gayatri Mohanty,Hostel Roll no.429,UG 3rd year,cash book page-216	13.01.01.2021	1900	1420	480	1420	DCB Register page-429
3	Sweta Mohanty,Hostel Roll-439,PG 2 <sup>nd</sup> year, cash book Page-216	13/1.1.2021	1900	1480	420	1480	DCB Register page-439
4	Litun Samal,Hostel I Roll-378,UG 3rd year, cash book Page-216	13/1.1.2021	1900	1120	780	1120	DCB Register page-378
5	Bidisha Mohanty,Hostel Roll-216,UG 3rd year,	Vr.19/11.02.2021	1900	616	1284	616	DCB Register page-216

	cash book Page 230						
6	Manya Marandi,UG 3rd year,Hostel Roll-298, cash book Page-230	Vr.19/11.2.21	1900	1372	528	1372	DCB Register page-298
7	Lusimita Das,Hostel Roll-295,PG 2nd year, cash book Page 230	vr.19/11.2.2021	1900	1302	598	1302	DCB Register page-295
8	Shradhanjali Panda,Hostel Roll -102,PG 2nd year, cash book Page-230	vr.19/11.2.2021	1900	614	1286	614	DCB Register page-102
		<b>TOTAL</b>				<b>9454</b>	

Audit objection statement issued in this regard was not returned back. For this the then warden Smt.Ranjana Bajpayee is responsible and the amount needs recovery from her.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Ranjana Bajpai	Reader	Registrar Ravenshaw University CTC	9454

**18.47 - Reason of non deduction of amount from the advance holder relating to Lalitgiri Hostel staff is wanting:- Memo No.153**

A sum of Rs.2500 as detailed below was paid to the following hostel staffs but the same has not been deducted from the salary during 2020-21 financial year.Details of the cases are given below.

Sl.no.	Name of the advance holder	Name of the Hostel where the amount sanctioned.	Paid Vr. No./dt	Amount paid	Total recouped till 31.03.2020	Balance amount to be recouped	Recovery made during 2020-21	Balance as on 31.03.2021	Remarks
1	Ghanashyama Naik,	Lalitgiri	11.06.2019	5000	4000	1000	0	1000	Now working at

	Sweeper	(K.S.K.Bh aradwaj, up to 6.8.19 then Santosh kumar Malua)							Lalitgiri Hostel
2	Dhobi Barik	East Host el(Dr.Purn endu Parhi)	50/1.10.2 019	2000	500	1500	0	1500	Now working at Lalitgiri Hostel
				<b>7000</b>	<b>4500</b>	<b>2500</b>	<b>0</b>	<b>2500</b>	

Audit objection statement issued in this regard was not returned back. For this K.S.K.Bharadwaj, up to 6.8.19 and Dr.Purnendu Parhi are responsible. After recover the amount deposit it in the sanctioning hostel at an early date and produced to audit for verification.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.K.S.K.Bharadwaj	Reader	Registrar Ravenshaw University CTC	1000
2	Dr.Purnendu Parhi	Asst.Prof.	Registrar Ravenshaw University CTC	1500

**18.48 - Reason of non deduction of amount from the advance holder relating to EAST Hostel staff is wanting:- Memo No. 154**

A sum of Rs.6200 as detailed below was paid to the following hostel staffs but the same has not been deducted from the salary during 2020-21 financial year. Details of the cases are given below.

Sl.no.	Name of the advance holder	Name of the Hostel where the amount sanctioned.	Paid/Vr. No./dt	Amount paid	Total recouped till 31.03.2020	Balance amount to be recouped	Recovery made during 2020-21	Balance as on 31.03.2021	Remarks
1	Rabindra Barik, Gate keeper	Lalitgiri	6.10.18=5000 4.1.19=9200(K.S.K. Bharadwaj)	14200	8000	6200	0	6200	Now working at East hostel
				<b>14200</b>	<b>8000</b>	<b>6200</b>	<b>0</b>	<b>6200</b>	

Audit objection statement issued in this regard was not returned back. For this Prof.K.S.K.Bharadwaj responsible.

i) Prof.K.S.K.Bharadwaj=6200

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.K.S.K.Bharadwaj	Reader	Registrar Ravenshaw University CTC	6200

**18.49 - Reason of non deduction of amount from the advance holder relating to Parija Hostel staff is wanting:- Memo No. 155**

A sum of Rs.22228.00 as detailed below was paid to the following hostel staffs but the same has not been deducted from the salary during 2020-21 financial year. Details of the cases are given below.

Sl.no.	Name of the advance holder	Name of the Hostel where the amount sanctioned.	paid/Vr. No./dt	Amount paid	Total recouped till 31.03.2020	Balance amount to be recouped	Recovery made during 2020-21	Balance as on 31.03.2021	Remarks
1	Bijay Kumar Dash	Parija Hostel	-	1050	0	1050	0	1050	Parija hostel  (Deposited in Axis bank A/c no.913010002536798 on 16.3.22)
2	Ranjit Dash, Care taker	West hostel	54/1.11.2019/Chq. no.071432	5000	0	5000	0	5000	Parija hostel  (Deposited in Axis bank A/c no.913010002536798 on 3.12.19 and 3.1.20 which was not verified. So till then



									Rs.5000 is held under objection. )
3	Laxmipriya Ojha(G.S)Student	Parija Hostel	-	6154	0	6154	0	6154	Sanctioning authority Smt.Anita Dash,Sociology,Ex-HOD.  (Deposited in Axis bank A/c no.913010002536798 on 16.3.22)
4	Debasmita Mohanty,sudent	-do-	-	10000	0	10000	0	10000	Name of the sanctioning authority Smt.Anita Dash,Sociology,Ex-HOD. (Deposited in Axis bank A/c no.913010002536798 on 16.3.22)
5	Elina Hota,Student	-do-	-	24	0	24	0	24	Name of the sanctioning authority Smt.Anita Dash,Sociology,Ex-HOD. (Deposited in Axis bank A/c no.913010002536798 on 16.3.22)
6	Pitabasa Barik	-do-	-	1050	0	1050	0	1050	(Deposited in Axis bank A/c no.913010002536798 on

									16.3.22)
		<b>TOTAL</b>		<b>22228</b>	<b>0</b>	<b>22228</b>	<b>0</b>	<b>22228</b>	

In response to audit objection statement the local authority recovered the amount from the persons concerned ( except sl.2 Ranjit Das,Care Taker,Parija hostel)

and deposited in the bank.Sl.no.2 Ranjit Das,Care Taker,Parija hostel deposited in Axis bank A/c no.913010002536798 on 3.12.19 and 3.1.20 which was not verified.So till then Rs.5000 is held under objection.

**18.50 - Reason of non deduction of amount from the advance holder relating to Dharmapada Hostel staff is wanting:- Memo No. 156**

During audit it is seen that a sum of Rs.2000.00 was paid to Chittaranjan Basantara,East hostel staff and only a sum of Rs.1500.00 has been adjusted leaving a sum of Rs. 500.00 as detailed below.But the same has not been recovered till now.

Sl.no.	Name of the advance holder	Name of the Hostel where the amount sanctioned.	paid/Vr. No./dt	Amount paid	Total recouped till 31.03.2020	Balance amount to be recouped	Recovery made during 2020-21	Balance as on 31.03.2021	Remarks
1	Chittaranjan Basantara	East Hostel(Dr.Purnendu Parhi)	50/1.10.2019	2000	1500	500	0	500	Now working at Dharmapada hostel
				<b>2000</b>	<b>1500</b>	<b>500</b>	<b>0</b>	<b>500</b>	

Audit objection statement issued in this regard was not returned back.For this Dr.Purnendu Parhi is responsible.

i) Dr.Purnendu Parhi=500

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Purnendu Parhi	Asst.Prof.	Registrar Ravenshaw University CTC	500

**18.51 - Reason of non deduction of amount from the advance holder relating to Dharmapada Hostel staff is wanting:- Memo No. 157**

A sum of Rs.11000 as detailed below was paid to the following hostel staffs but the same has not been deducted from the salary during 2020-21 financial year.Details of the cases are given below.

Sl.no.	Name of the advance holder	Name of the Hostel where the amount sanctioned.	paid/Vr. No./dt	Amount paid	Total recouped till 31.03.2020	Balance amount to be recouped	Recovery made during 2020-21	Balance as on 31.03.2021	Remarks
1	Bharata Barik	Mahanadi Hostel(Dr. Ranjana Bajpayee)	11/15.5.2019	15000	4000	11000	0	11000	Now working at Dharmapada hostel
				<b>15000</b>	<b>4000</b>	<b>11000</b>	<b>0</b>	<b>11000</b>	

Audit objection statement issued in this regard was not returned back. For this Dr. Ranjana Bajpayee the sanctioning authority is responsible and needs recovery from her.

i) Dr. Ranjana Bajpayee =11000

**Responsible Person for this paragraph**

Sno	Name	Designation	Address	Amount(In Rs:)
1	Dr. Ranjana Bajpai	Reader	Registrar Ravenshaw University CTC	11000

**18.52 - Reason of non deduction of amount from the advance holder relating to Daya Hostel staff is wanting:- Memo No. 158**

A sum of Rs.11000 as detailed below was paid to the following hostel staffs but the same has not been deducted from the salary during 2020-21 financial year. Reason of non deduction of recovery amount from the salary also has not been mentioned in the compliance. Details of the cases are given below.

Sl.no.	Name of the advance holder	Name of the Hostel where the amount sanctioned.	paid/Vr. No./dt	Amount paid	Total recouped till 31.03.2020	Balance amount to be recouped	Recovery made during 2020-21	Balance as on 31.03.2021	Remarks
1	Chhabi Dash	Mahanadi Hostel	12/15.5.2019	20000	9000	11000	0	11000	Now working at Daya Hostel
				<b>20000</b>	<b>9000</b>	<b>11000</b>	<b>0</b>	<b>11000</b>	

In response to audit objection statement issued the local authority stated that the amount will be deducted from her salary @2000/-pm from March 2022 onwards. Hence for the above the following officials are found responsible for this.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Ranjana Bajpayee	Mahanadi Hostel Warden	Ex-Mahanadi hostel Warden, C-o, Registrar, Ravenshaw University, Cuttack	11000

**18.53 - Reason of non deduction of amount from the advance holder relating to Mahanadi Hostel staff is wanting:- Memo No. 159**

A sum of Rs.6000 as detailed below was paid to the following hostel staffs but the same has not been deducted from the salary during 2020-21 financial year. Reason of non deduction of recovery amount from the salary clarify to audit at an early date.Details of the cases are given below. After recover the amount deposit it in the sanctioning hostel at an early date and produced to audit for verification.

Sl.no.	Name of the advance holder	Name of the Hostel where the amount sanctioned.	paid/Vr. No./dt	Amount paid	Total recouped till 31.03.2020	Balance amount to be recouped	Recovery made during 2020-21	Balance as on 31.03.2021	Remarks
1	Swagatika Dash, Matron	Mahanadi Hostel (Dr .Ranjana Bajpayee)	71/23.12.2019/Cheque no.082028	12000	6000	6000	0	6000	Now working at Mahanadi Hostel
				<b>12000</b>	<b>6000</b>	<b>6000</b>	<b>0</b>	<b>6000</b>	

Audit objection statement issued in this regard was not returned back.For this Dr.Ranjana Bajpayee is responsible.

i) Dr.Ranjana Bajpayee =6000

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Dr.Ranjana Bajpai	Reader	Registrar,Ravenshaw University,CTC	6000

**18.54 - Reason of non deduction of amount from the advance holder relating to New PG Hostel staff is wanting:- Memo No.160**

A sum of Rs.6000 as detailed below was paid to the following hostel staffs but the same has not been deducted from the salary during 2020-21 financial year. Reason of non deduction of recovery amount from the salary clarify

to audit at an early date. Details of the cases are given below. After recover the amount deposit it in the sanctioning hostel at an early date and produced to audit for verification.

Sl.no.	Name of the advance holder	Name of the Hostel where the amount sanctioned.	paid/Vr. No./dt	Amount paid	Total recouped till 31.03.2020	Balance amount to be recouped	Recovery made during 2020-21	Balance as on 31.03.2021	Remarks
1	Prafulla Barik, Gate keeper	West Hostel (Dr. Somanath Khaosh)	72/4.1.2020/Cheq. No.071461	10000	10000	10000	5000	5000	Now working at New PG Hostel
				<b>10000</b>	<b>10000</b>	<b>10000</b>	<b>5000</b>	<b>5000</b>	

Audit objection statement issued in this regard was not returned back. For this Dr. Somanath Khaosh is responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Address	Amount (In Rs:)
1	Dr. Somanath Khaosh	Reader	Registrar Ravenshaw University CTC	5000

**18.55 -**

Shifted to para no.4.7

**18.56 - Clarification wanting regarding payment made to Sri Bharat Behera, MTS Attendant, Daily Wages of the University again appointed as part time Attendant in Career Counselling Cell of Ravenshaw University:- Memo No.185**

On checking of Career Counselling Cell file of the University it is seen that Sri Bharat Behera, MTS Attendant, Daily Wages of the University again appointed as part time Attendant in Career Counselling Cell of Ravenshaw University vide office order no.2826 dtd.5.8.2019 by the Registrar wef 1.8.19 and also payment has been made to him as per guide line of Career Counselling Cell i.e Rs.7000/- @1000/-pm for the period August 2019 to February 2020 from CCC grant. It is not understood by audit how double payment has been made to Sri Behera, Daily Wages by violating Labour Law of Govt. i.e Including MTS Attendant he is entrusted with the task of part time Attendant and also payment has been made to him. In such a situation the payment made to Sri Behera from CCC as part time Assistant is considered as excess and inadmissible on audit point of view. Details of payment are given below.

Month	Cheque no./dt.	Amount
August 2019	078519/4.10.2019	1000
September 2019	078547/29.10.2019	1000
October 2019	078725/18.12.2019	1000
November to February 2020	094729/18.08.2020	4000

	<b>TOTAL</b>	<b>7000</b>
<p>In response to audit objection statement issued the local authority stated that as per Career Counselling Cell guideline payment has been made. Which is not admissible by audit. It is instructed the local authority not to engage a daily wages staff in dual work and dual payment hence forth.</p>		

**18.57 - Clarification wanting regarding payment made to Sri Biswaranjan Singh, Placement Officer, Contractual, Ravenshaw University again appointed as part time Jr. Clerk, in Career Counselling Cell of Ravenshaw University:- Memo No.186**

<p>On checking of Career Counselling Cell file of the University it is seen that Sri Biswaranjan Singh, who was appointed as Placement Officer, Contractual, Ravenshaw University from 15.12.2015, again appointed as part time Assistant in Career Counselling Cell of Ravenshaw University vide office order no.2826 dtd.5.8.2019 by th Registrar wef 1.8.19. Payment has been made to him as per guide line of Career Counselling Cell i.e Rs.14000/- @2000/-pm for the period August 2019 to February 2020 from CCC grant during the financial year 2020-21. It is not understood by audit how the same contractual person has been given two remunerations from two different assignments.</p> <p>It is clearly mentioned in the guideline that a student on part time basis can be engaged by the authority. But the same has not been implemented here.</p> <p>In Career Counselling File page no.2 the then Honble VC was interested to appoint Prof. Priyadarshi Tripathy, Temporary Faculty, ITM Dept. who was drawing remuneration @70000/pm. Again a remuneration of Rs.20000/-pm is being paid extra as Director Placement cell. The then Registrar denied it by saying that the same person cannot be given two remuneration for two different assignment. As it is a financial matter and lead to serious financial irregularity.</p> <p>In such a situation, the payments made to the part time Assistant by the University whether the same is considered as excess and inadmissible in audit point of view.</p> <p>Details of payment are given below.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Month</th> <th style="width: 40%;">Cheque no./dt.</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td>August 2019</td> <td>078519/4.10.2019</td> <td>2000</td> </tr> <tr> <td>September 2019</td> <td>078546/29.10.2019</td> <td>2000</td> </tr> <tr> <td>October 2019</td> <td>078724/18.12.2019</td> <td>2000</td> </tr> <tr> <td>November to February 2020</td> <td>094728/18.08.2020</td> <td>8000</td> </tr> <tr> <td></td> <td style="text-align: center;"><b>TOTAL</b></td> <td style="text-align: center;"><b>14000</b></td> </tr> </tbody> </table>			Month	Cheque no./dt.	Amount	August 2019	078519/4.10.2019	2000	September 2019	078546/29.10.2019	2000	October 2019	078724/18.12.2019	2000	November to February 2020	094728/18.08.2020	8000		<b>TOTAL</b>	<b>14000</b>
Month	Cheque no./dt.	Amount																		
August 2019	078519/4.10.2019	2000																		
September 2019	078546/29.10.2019	2000																		
October 2019	078724/18.12.2019	2000																		
November to February 2020	094728/18.08.2020	8000																		
	<b>TOTAL</b>	<b>14000</b>																		
<p><b>In response to audit objection statement issued the local authority stated that the work of CCC is closely related to the original work of Sri Singh and the payment has been made as per guideline.</b></p> <p>Which is not admissible by audit. As it is a financial matter and lead to serious financial irregularity for a contractual staff getting two remuneration for two different assignment.</p>																				

It is instructed the local authority not to engage a contractual staff and giving two remuneration for two different assignment hence forth.

**18.58 - Records ,Registers and files relating to focus point and monitoring of the progress of the scheme Career Counselling Cell are wanting:- Memo No.189**

Out of allotment of Rs.1250000.00 only a sum of Rs.205195.00 was spent till 31.03.2021. So during expenditure focus point has been given importance or not as per guideline produced to audit for verification. Second thing is Procedure for monitoring the progress of the scheme properly followed or not. So the related documents in both the cases are wanting for verification.

Audit objection statement issued in this regard did not returned back with reply. So the same needs to produced to next audit for verification.

**18.59 - Clarification wanting regarding non credit of Interest in the cash book of New PG Hostel:- Memo No.199**

During audit it is seen that a sum of Rs.8619.00 received towards FD Interest matured after one year as detailed below has not been credited in the cash book. As a result of which Rs.8619.00 shown less than the actual in the CB position of cash book as on 31.03.2021. So after taking the same amount in the receipt side of cash book produced to audit at an early date for verification.

Sl.no.	Particulars	CB as per cash book as on 31.03.2021	CB as per audit as on 31.03.2021	Difference
1	Axis bank account no.913010001970997	3628.98	3628.98	0
2	Axisbank account no.91301002512501	304381.94	304381.94	0
3	SBI no.31295143702	2552	2552	0
4	SBI no.35281582180	131475	140094	8619
5	Cash in Hand	5977	5977	0
6	Mess Advance	160	160	0
	<b>Total</b>	<b>608014.92</b>	<b>616633.92</b>	<b>8619.00</b>

In response to audit objection statement issued the local authority agreed to update the Cash book by taking the Interest in 20 21-22 financial year and produced to next audit for verification.

**18.60 - CLARIFICATION WANTING REGARDING DRAWAL AND PAYMENT OF MONEY FROM NPS ACCOUNT AS RETIREMENT BENEFIT**

Asum of Rs. 1477308.00 was withdrawn from NPS pass book SBI A/C no. 33041199003 on dt.17.5.16 vide chq no.127691 and paid to Prof.Nachiketa Das,Geology as retirement benefit. Which include both employee share and Govt. share and Interest for the period from dt.1.8.10 AN to 29.2.16 AN after attaining the age of 60 years. It is

seen that without allotment of PAN the NPS recovery commence from May 2013 on wards instead of Aug 2010. Without PAN the NPS recovery commence from May 2013 on wards instead of Aug.2010. Without PAN the employee share and Govt. share has been deposited in the bank and paid to employee with Interest as retirement benefit. As a result of which a sum of Rs.738500.00 has been paid excess than the actual to Sri Nachiketa Das, Zoology, Dept. towards retirement NPS dues.

As per previous audit report no.441501/AR/18-19/CTC against excess payment of Rs.738500.00 only a sum of Rs.350000/- has been adjusted from his service gratuity.

So the balance amount of Rs.388500.00 has not been recouped from Sri Das till now.

In response to audit objection statement issued local authority stated that after fixation of Revised scale of pay in 7<sup>th</sup> pay commission the amount will be required from differential pay .

So it is instructed the local authority to required the amount from the differential pay of fixation of Revised scale of pay in 7<sup>th</sup> pay commission and compliance reported to audit. Till than RS. 388500.00 is held under objection.

**18.61 -**

Shifted to Para 4.6

**18.62 -**

Shifted to para 5.1.9

**18.63 - INADEQUATE HUMAN RESOURCES MANAGEMENT Memo No.230**

The basic objective of Higher Education is to create better human resources and to make all round improvement of the country by creating skill and academic excellence. In order to develop its standard, Education policy is being formulated from time to time keeping the changing needs in view. To maintain standards in educational institutions, the availability of qualified and experienced faculty is a pre-requisite, as shortage of faculty affects the quality of education. The sanctioned strength and the number of existing faculty member of Ravenshaw University as on 23.03.22 is as follows.

SL.NO	Name of the cadre	Approved post In Position	Men In Position	Shortfall	Percentage of shortfall
1	Professor	29	6	23	79%
2	Associate Professor	71	23	48	67.60%
3	Assistant Professor	167	67	100	59.88%
4	TOTAL	267	96	171	64.04%

It was evident from the above table that the short fall of teaching staff in Ravenshaw University Cuttack was 64.04 percent as on 23.03.2022. The vacancies in the teaching cadre will have an adverse impact on teaching activities of Ravenshaw University and will create unusually high work load on the teaching staff.

Local authority stated that steps have already been taken in this regard by the University to fill up the vacant post



in various departments as per Ir. No.2767 dtd.12.11.2020.

**18.64 -**

Shifted to Para 13.23

**18.65 - Clarification wanting regarding the verification of following documents of GF/VP:- Memo No. 253**

During audit it is seen that a sum of Rs.4182600.00 as detailed below was paid during 2020-21 towards remuneration of GF/VP. So the following verification had been made or not before giving appointment letter to them clarified to audit.

Vr.no/dt.	Cheque no.	Page no.	Amount
79/18.5.20	054757 to 054759	17	769000
154/2.7.20	094642 to 094644	44	533500
257/12.8.20	094719 to 094721	70	77000
280/24.8.20	008968	78	8100
402/12.10.20	094818 to 094820	112	60000
670 to 675/23.12.20	094991 to 094996	150	8000
830 to 832/28.1.21	107524 to 107526	168	225500
909 to 911/11.2.21	107670 to 107672	177	624000
914 to 916/11.2.21	107676 to 107678	177	101000
978 to 980/8.3.21	109242 to 109244	189	60000
1001 to 1003/15.3.21	109262 to 109264	193	1716500
<b>TOTAL</b>			<b>4182600</b>

i) Certificate verification by the appointing authority from HSC and onwards.

ii) Requisite qualification like passed the NET/GATE/P.hd or not.

iii) Appointment against the sanctioned post or not.

iv) UGC guideline followed or not during appointment.

Local authority stated that all the above guidelines followed. But not produced to audit for verification. So till then Rs.4182600 is held under objection.

**18.66 - Informations regarding enrolment position of students of different Departments**

The details of enrolment position of students of different Departments/Streams in UG course, PG course are given below in the following format. Enrolment position of students of M.Phil course no information was supplied till closure of audit.

**STUDENT ENROLLMENT 2020-21**

UG												
Sl.No	Subject	Sanati a Stren ght	Total	Gen		SC		ST		PH		
				Male	Femal e	Male	Femal e	Male	Femal e	Male	Femal e	Total
1	Applie d geog raphy	40		6	11	5	3	13	2			40
2	Botany	32		7	11	1	3	2	6			30
3	Chemi stry	64		21	12	9	2	5	4			53
4	Comm erce	272		82	72	33	16	43	23			269
5	Comp .Sc	32		15	9	2	2	3	1			32
6	Econo mics	80		16	32	8	6	14	4			80
7	Educat ion	32		2	20	2	4	1	3			32
8	Englis h	80		11	38	9	6	5	9			78
9	Geolo gy	48		12	13	3	4	9	2			43
10	Hindi	32		4	15	2	8	1	2			32
11	Histor y	32		12	8	3	2	4	3			32
12	Math	32		12	9	4	2	2	1			30
13	Odia	64		7	32	4	8	8	5			64
14	Philos ophy	24		5	16		3					24
15	Pol.SC	80		15	31	9	6	11	8			80
16	Physic s	64		24	13	8	3	9	4			61
17	Psych ology	32			22	3	4		3			32
18	Sanskr it	24		2	15	3	3		1			24
19	Sociol ogy	48		6	25	4	6	3	3			47
20	Statisti s	20		4	4	2						10
21	Zoolog y	32		5	9	1	4	3	4			26
22	ITM	272		145	70	18	9	5	4			251
23	BBA	128		54	46	12	5	6	5			128
24	IST	128		63	41	2		2				108

25	<b>JMC</b>	<b>40</b>		4	11	1		1	1			<b>18</b>
26	<b>DSM</b>	<b>64</b>		40	16							<b>56</b>
	<b>Total</b>	<b>1796</b>										<b>0</b>

**STUDENT ENROLLMENT 2020-21**
**PG**

Sl.No	Subject	Sanati a Stren ght	Total	Gen		SC		ST		PH		Total
				Male	Femal e	Male	Femal e	Male	Femal e	Male	Femal e	
	Analyti cal Ch emistr y	16		6	10							16
1	Applie d geog raphy	32		11	9		3	5	2			30
2	Bioche mistry	24		8	16							24
3	Bio- Tech	24		7	11	1	3		2			24
4	Botany	24		2	12		5	2	3			24
5	Chemi stry	40		9	14	4	1	5	3			36
6	Comm erce	64		16	24	5	5	8	6			64
7	Comp .Sc	40		14	19	1	2	3	1			40
8	MCA	36		18	18							36
9	Econo mics	84		7	42	8	6	10	9			82
10	Educat ion	40		10	20	2	2	3	3			40
11	Englis h	80		15	44	5	3	5	8			80
12	ETC	60		1								1
13	Geolo gy	16		8	7							15
14	MITM	48		22	18	4	2	2				48
15	Entrep reneur ship	32		4	18		1	1	2			26
16	Hindi	32		6	11	1	7	2	5			32
17	Histor y	64		19	33	3	4	2	3			64

18	JMC	40		10	20		2		1			33
19	Math	48		12	15	3	7	8	3			48
20	Odia	64		14	33	4	3	5	5			64
21	Philosophy	32		5	17	1	4	2	2			31
22	Pol.SC	64		20	28	2	5	3	4			62
23	Physics	40		10	12	3	1	3	5			34
24	Psychology	32		10	5	3	1	3	5			27
25	R.D	40		17	20		1	1	1			40
26	Sanskrit	32		3	26		1		2			32
27	Sociology	32		8	21	1	1		1			32
28	Statistics	16		10	4		1		1			16
29	Zoology	24		3	11	2	2	4	1			23
30	MBA			20	17	1		1	1			40
	<b>Total</b>	<b>1204</b>										

**18.67 - Non-Production of information (Legal Section)(o.s.p no-13)**

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 next audit for verification.

**i)Case basis**

Sl.no.	Name of the Legal counsellor.	Date of engagement in Ravenshaw University Lgal cell.	Detailed cases allotted.	Payment Structure.	New cases file against Ravenshaw University during 2020-21.	Procedure of appointment.

**ii)Monthly basis**

Sl.no.	Name of the Legal counsellor.	Date of engagement in Ravenshaw University Lgal cell.	Detailed cases allotted.	Payment Structure.	New cases file against Ravenshaw University during 2020-21.	Procedure of appointment.

SL.NO.	No. Of cases pending as on 1.4.20	No. Of cases disposed of during 2020-21	Balance to be disposed	Payment made to Advocate during 2020-21	General Remarks

**18.68 - Non-disbursement of different Scholarship of Rs.595330.00 (o.s.p.no- 23,202)**

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 31-03-2021. 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
	<b>TOTAL</b>	<b>Rs.595330.00</b>

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.

Audit objection statement issued in this regard did not returned back with reply.So after disbursing the same produced to next audit for verification.

**18.69 - Alienation of Co-operative society account from Ravenshaw University accounting.**

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.

**18.70 - Non production of Stock Registers : (OSP- 207)**

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	Stock register page number	Name of Cash Book
	Security	39/20-21	1325	Umbrella,,Mobile lock	133,153,158	General
		67/20-21	1300	Key board	139	
	Mathematics Dept.	104/20-21	45613			
	PIO	147/20-21	10000			
	MCA	149/20-21	7465			
	MCA	149/20-21	17715			
	MCA	149/20-21	3417			
	MCA	149/20-21	38003			
	OIC Lawn	189/20-21	67847			
	Education Dept.	195/20-21	100000			
	OIC Lawn	346/20-21	175444			
	EducationDept .	372/20-21	260812	Books and Almirah		
	JMC	260/20-21	191980			
	Education Dept.	453/20-21	120000	Lap top & Desk top		
	OIC Lawn	561/20-21	182943			
	OIC Lawn	562/20-21	8968			
	General	770-A/20-21	50000			
	OIC Lawn	771/20-21	39300			
	<b>TOTAL</b>		<b>Rs.1322132.00</b>			

Objection memo is issued for production of the stock registers . No stock register was produced for verification till the end of audit.So the same needs to produce to next audit for verification.Till then Rs.1322132.00 is kept under objection .

**18.71 -**

Shifted to Para 6.1

**18.72 -**

Shifted to Para 6.2

**18.73 -**

Shifted to Para 6.3

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

**19.1 - Govt.dues for the year 2020-21:-**

<b>Govt. Dues</b>							
Particulars	Royalty	VAT	Labour CESS	OPS	NPS	PT	TOTAL
Dues outstanding for deposit as on 01.04.2020	0	0	0	0	0	0	0
Amount collected during 2020-21	0	0	0	2917920	8964465	548100	12430485
<b>TOTAL</b>	0	0	0	2917920	8964465	548100	12430485
Amount remitted during 2020-21	0	0	0	2917920	8964465	548100	12430485
Balance to be remitted as on 31.03.21	0	0	0	0	0	0	0

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

**20.1 - 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 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 511388068.80 are held under objection which include an amount of Rs 13629487.00 suggested for recovery. Besides, a sum of Rs 1128041 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Name Of The	Amount suggested	Amount kept on	Amount Sur chargeable(l	Amount Em bezzlement(	Amount Oth ercases(ln	Remarks
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	Paragraph	for recovery(In Rs:)	objection(In Rs:)	n Rs:)	In Rs:)	Rs:)	
1	4.1	0.00	257213.00	0.00	0.00	0.00	
2	5.1	0.00	26040437.80	0.00	0.00	0.00	
3	8.1	3440377.00	3440377.00	3440377.00	0.00	0.00	
4	13.2	48114.00	48114.00	48114.00	0.00	0.00	
5	13.3	0.00	1819445.00	0.00	0.00	0.00	
6	13.6	0.00	6660.00	0.00	0.00	0.00	
7	13.8	0.00	72960.00	0.00	0.00	0.00	
8	13.10	929943.00	929943.00	0.00	0.00	0.00	
9	13.11	0.00	47680.00	0.00	0.00	0.00	
10	13.12	0.00	7560.00	0.00	0.00	0.00	
11	13.13	0.00	7560.00	0.00	0.00	0.00	
12	13.14	7560.00	7560.00	0.00	0.00	7560.00	
13	13.15	16040.00	16040.00	0.00	0.00	0.00	
14	13.16	0.00	1800.00	0.00	0.00	0.00	
15	13.17	10560.00	10560.00	0.00	0.00	10560.00	
16	13.19	0.00	1320.00	0.00	0.00	0.00	
17	13.20	14180.00	26780.00	0.00	0.00	14180.00	
18	13.21	19320.00	19320.00	0.00	0.00	19320.00	
19	13.22	7560.00	7560.00	0.00	0.00	0.00	
20	13.24	0.00	555613.00	0.00	0.00	0.00	
21	13.26	78660.00	78660.00	78660.00	0.00	0.00	
22	13.29	233309.00	233309.00	0.00	0.00	233309.00	
23	13.30	1006.00	1006.00	0.00	0.00	1006.00	
24	13.33	9934.00	9934.00	0.00	0.00	9934.00	
25	13.35	3501.00	3501.00	0.00	0.00	3501.00	
26	13.36	3355.00	3355.00	0.00	0.00	3355.00	
27	13.38	92610.00	92610.00	92610.00	0.00	0.00	
28	13.39	31800.00	31800.00	31800.00	0.00	0.00	
29	13.40	4800.00	4800.00	0.00	0.00	4800.00	
30	13.42	23760.00	23760.00	23760.00	0.00	0.00	
31	13.43	0.00	19200.00	0.00	0.00	0.00	
32	14.1	0.00	7504000.00	0.00	0.00	0.00	
33	14.2	648330.00	648330.00	0.00	0.00	648330.00	
34	14.3	539262.00	539262.00	0.00	0.00	539262.00	
35	14.5	7259410.00	7259410.00	0.00	0.00	7259410.00	
36	14.6	5962.00	5962.00	5962.00	0.00	0.00	
37	14.8	43644.00	43644.00	43644.00	0.00	0.00	
38	14.9	6519.00	6519.00	6519.00	0.00	0.00	
39	14.10	9914.00	9914.00	9914.00	0.00	0.00	
40	14.11	454.00	454.00	454.00	0.00	0.00	
41	14.12	0.00	1657.00	0.00	0.00	0.00	

42	14.20	0.00	798523.00	0.00	0.00	0.00	
43	14.21	6700.00	6700.00	6700.00	0.00	0.00	
44	14.23	0.00	108295.00	0.00	0.00	0.00	
45	14.25	0.00	10500.00	0.00	0.00	0.00	
46	14.26	2024.00	2024.00	2024.00	0.00	0.00	
47	14.27	0.00	1200.00	0.00	0.00	0.00	
48	14.28	29300.00	29300.00	29300.00	0.00	0.00	
49	14.29	0.00	1714013.00	0.00	0.00	0.00	
50	14.31	45000.00	45000.00	45000.00	0.00	0.00	
51	14.33	0.00	11767152.00	0.00	0.00	0.00	
52	14.34	0.00	19000.00	0.00	0.00	0.00	
53	14.35	0.00	25450.00	0.00	0.00	0.00	
54	14.36	0.00	133162.00	0.00	0.00	0.00	
55	14.37	0.00	1368682.00	0.00	0.00	0.00	
56	14.38	0.00	500000.00	0.00	0.00	0.00	
57	14.39	0.00	30000.00	0.00	0.00	0.00	
58	14.40	0.00	20133716.00	0.00	0.00	0.00	
59	14.41	0.00	159658821.00	0.00	0.00	0.00	
60	14.42	0.00	58243282.00	0.00	0.00	0.00	
61	14.43	0.00	757469.00	0.00	0.00	0.00	
62	14.44	0.00	21.00	0.00	0.00	0.00	
63	14.45	0.00	2192500.00	0.00	0.00	0.00	
64	15.1	0.00	172135680.00	0.00	0.00	0.00	
65	18.14	0.00	7215692.00	0.00	0.00	0.00	
66	18.23	0.00	17027921.00	0.00	0.00	0.00	
67	18.25	0.00	269536.00	0.00	0.00	0.00	
68	18.26	4925.00	4925.00	4925.00	0.00	0.00	
69	18.29	0.00	423123.00	0.00	0.00	0.00	
70	18.30	0.00	100748.00	0.00	0.00	0.00	
71	18.31	0.00	135665.00	0.00	0.00	0.00	
72	18.32	0.00	160000.00	0.00	0.00	0.00	
73	18.33	0.00	169690.00	0.00	0.00	0.00	
74	18.34	0.00	249665.00	0.00	0.00	0.00	
75	18.35	0.00	65138.00	0.00	0.00	0.00	
76	18.36	0.00	90000.00	0.00	0.00	0.00	
77	18.46	9454.00	9454.00	9454.00	0.00	0.00	
78	18.47	2500.00	2500.00	2500.00	0.00	0.00	
79	18.48	6200.00	6200.00	6200.00	0.00	0.00	
80	18.49	0.00	5000.00	0.00	0.00	0.00	
81	18.50	500.00	500.00	500.00	0.00	0.00	
82	18.51	11000.00	11000.00	11000.00	0.00	0.00	
83	18.52	11000.00	11000.00	11000.00	0.00	0.00	

84	18.53	6000.00	6000.00	6000.00	0.00	0.00	
85	18.54	5000.00	5000.00	5000.00	0.00	0.00	
86	18.60	0.00	388500.00	0.00	0.00	0.00	
87	18.65	0.00	4182600.00	0.00	0.00	0.00	
88	18.70	0.00	1322132.00	0.00	0.00	0.00	
<b>Total</b>		<b>13629487.00</b>	<b>511388068.80</b>	<b>3921417.00</b>	<b>0.00</b>	<b>8754527.00</b>	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	PARA 11.2	MR No. 129464	2022-06-24	200	Tapas Ranjan Swain, Lib. Asst
2	PARA 11.1	Deposited in AXIS Bank a/c no. 913010001977862	2022-06-24	5000	Tapas Ku. Swain
3	PARA 14.15	Receipt no.127739	2022-03-30	2000	Haresh chandra Mishra,Psychology
4	PARA 13.15	Receipt no.128449	2022-05-06	1000	Ajay Barik,Hostel staff
5	PARA 13.15	Receipt no.128424	2022-05-05	3480	Basanti Mantri,Hostel staff
6	PARA 13.25	Challan no.231	2022-01-25	20866	Subash ch. Senapati,Ex-Sr.Clerk
7	PARA 13.25	Challan no.86	2022-02-09	3312	Subash ch. Senapati,Ex-Sr.Clerk
8	PARA 13.25	Receipt no.124098	2022-02-08	3200	Subash ch. Senapati,Ex-Sr.Clerk
9	PARA 13.25	Chalan no.87	2022-02-09	1284	Subash ch. Senapati,Ex-Sr.Clerk
10	PARA 13.21	Challan no.127393	2022-03-16	2040	Sanjibani Pradhan,Gate keeper
11	PARA 13.21	Challan no127393	2022-03-16	1680	Sanjubala Pradhan
12	PARA 13.21	Challan no.127393	2022-03-16	6960	Basanta Barik,Night Wathman
13	PARA 13.28	Challan no.235	2021-12-20	39330	Dr. Rabinarayan Samal Retired Demonstrator,Physics
14	PARA 13.32	Challan no.124713	2022-02-11	596	Dr. R.N Mishra
15	PARA 13.34	Challan	2022-04-19	3552	Dr.G.Swain,Pol.S

		no.128169			c
16	PARA 14.13	Receipt no.1769	2022-01-02	1000	Warden ,Kathajodi Hostel
17	PARA 14.16	Challan no.126027	2022-02-23	2000	Prof. Nibedita Jena, VF
18	PARA 14.17	Challan no.127279 dtd.11.3.22	2022-03-11	500	Prof.Satyananda Patel, GF
19	Para 14.18	Challan no.127306	2022-03-14	500	Alia J.Mustafa
20	PARA 14.19	Challan no. 127717	2022-03-29	1000	Sridhar Sahoo,GF
21	PARA 13.10	Challan no.123148	2022-01-05	2000	Rita Paikray
22	PARA 13.10	Challan no.15 & 16	2022-01-06	1253	Rita Paikray,Physics
23	PARA 13.10	Challan no.128849	2022-05-31	1000	Kumar Behera,Hostel staff
24	PARA 13.19	Receipt no.128425	2022-05-05	2040	Minati Nayak,Hostel Staff
25	PARA 13.21	Challan no.127393	2022-03-16	3720	Maheswata Tarei,Matron
26	PARA 13.21	Challan no.127393	2022-03-16	8400	Manohar Patra,Care taker
27	PARA 13.21	Challan no.127393	2022-03-16	8400	Tiki Patra,Gate Keeper
28	PARA 13.21	Challan no.127393	2022-03-16	4200	Swagatika Das,Matron
29	PARA 13.20	Challan no.127405	2022-03-16	3360	Sonali Das
30	PARA 13.20	Challan. no.127404	2022-03-16	3360	Minarbha Dhal
31	PARA 13.20	Challan no.127403	2022-03-16	3360	Lipi Barik
32	PARA 13.15	Challan no.128221	2022-04-22	4920	Pramod Kumar Swain,Hostel staff
33	PARA 13.20	Challan no.127393	2022-03-16	5000	Meena Barik/Panda
34	PARA 13.20	Challan no.127394	2022-03-16	3500	Saibalini Panda
35	PARA 13.13	Challan no.123877	2022-02-02	1200	Deepak Rath,Hostel staff
36	PARA 13.12	Challan no.124029	2022-02-07	3400	Dhani Soren
37	PARA 13.13	Challan no.123877	2022-02-02	840	Ranjit Das.Hostel staff
38	PARA 13.10	Challan	2021-12-09	120	Bibekananda

		no.122216			Dash,Daily Wages
39	PARA 13.12	Challan no.125875	2022-02-22	2640	Sarita Mohanty,Hostel staff
40	PARA 13.10	Challan no.123440	2022-01-17	2000	Bibekananda Dash,Daily Wages
41	PARA 13.10	Challan no.121835	2021-12-06	2000	Bibekananda Dash,Daily Wages
42	PARA 13.10	Challan no.118748	2021-11-06	2000	Bibekananda Dash,Daily Wages
43	PARA 13.10	Challan no.118474	2021-11-01	4000	Bijay Kumar Routray,PHD
44	PARA 13.10	Challan no.118594	2021-11-03	360	Siba Prasad Sethy
45	PARA 13.10	Challan no.114231	2021-09-16	2000	Ramachandra Barik,PHD Staff
46	PARA 13.10	Challan no.118328	2021-10-29	2000	Rashmi Ranjan Mohapatra,PHD staff
47	PARA 13.10	Challan no.112492	2021-08-21	1500	Rashmi Ranjan Mohapatra,PHD staff
48	PARA 13.10	Challan no.117122	2021-10-04	32000	Sibabrata Das,Geography
49	PARA 13.10	Challan no.122215	2021-12-09	1179	Samrat Ranjan Khatua,Office
50	PARA 13.10	Challan no.112357	2021-08-13	1153	Samrat Ranjan Khatua,Office
51	PARA 13.10	Challan no.122216	2021-12-09	400	Tapan Naik,Economics
52	PARA 13.10	Challan no.122215	2021-12-09	488	Subasini Panda,Office Staff
53	PARA 13.10	Challan no.117770	2021-10-21	621	Subasini Panda,Office Staff
54	PARA 13.10	Challan no.112357	2021-08-13	535	Subasini Panda,Office Staff
55	PARA 13.10	Challan no.122349	2021-12-13	800	Gyana Ranjan Biswal,Office Staff
56	PARA 13.10	Challan no.116886	2021-09-30	600	Radharani Barik,Hostel Staff
57	PARA 13.10	Challan no.119788	2021-11-17	8000	Gyana Ranjan Biswal,Office

					Staff
58	PARA 13.10	Challan no.122358	2021-12-13	2760	Saraswati Sahoo,Hostel
59	PARA 13.10	Challan no.124029	2022-02-07	3400	Sunaram Soren,Hostel Staff
60	PARA 13.10	Challan no.127400	2022-03-16	120	Rama Chandra Sahoo,East Hostel
61	PARA 13.10	Challan no.102292	2021-08-10	600	Hemanta Kumar Sarangi,Hostel Staff
62	PARA 13.10	Challan no.127183	2022-03-09	2500	Dhanurdhar Dash,Hostel Staff
63	PARA 13.10	Challan no.116058	2022-02-24	120	Rama Chandra Sahoo,East Hostel
64	PARA 13.10	Challan no.123392	2022-01-12	120	Rama Chandra Sahoo,East Hostel
65	PARA 13.10	Challan no.122216	2021-12-09	120	Rama Chandra Sahoo,East Hostel
66	PARA 13.10	Challan no.118582	2021-11-03	120	Rama Chandra Sahoo,East Hostel
67	PARA 13.10	Challan no.117721	2021-10-02	120	Rama Chandra Sahoo,East Hostel
68	PARA 13.10	Challan no.113536	2021-09-02	120	Rama Chandra Sahoo,East Hostel
69	PARA 13.10	Challan no.112358	2021-08-13	120	Rama Chandra Sahoo,East Hostel
70	PARA 13.10	Challan no.122216	2021-12-09	120	Rajkishore Sethy,Hostel Staff
71	PARA 13.10	Challan no.127395	2022-03-16	1000	Amulya Barik,Hostel Staff
72	PARA 13.10	Challan no.117771	2021-10-02	120	Rajkishore Sethy,Hostel Staff
73	PARA 13.10	Challan no.118582	2021-11-03	120	Rajkishore Sethy,Hostel Staff
74	PARA 13.10	Challan no.113536	2021-09-07	120	Rajkishore Sethy,Hostel Staff
75	PARA 13.10	Challan no.112300	2021-08-10	1000	Rajkishore Sethy,Hostel Staff
76	PARA 13.10	Challan no.127400	2022-03-16	120	Pankaj Digal,Hostel Staff
77	PARA 13.10	Challan	2022-02-24	120	Pankaj

		no.126058			Digal,Hostel Staff
78	PARA 13.10	Challan no.123392	2022-01-12	120	Pankaj Digal,Hostel Staff
79	PARA 13.10	Challan no.113536	2021-09-07	120	Pankaj Digal,Hostel Staff
80	PARA 13.10	Challan no.122216	2021-12-09	120	Pankaj Digal,Hostel Staff
81	PARA 13.10	Challan no.118582	2021-11-03	120	Pankaj Digal,Hostel Staff
82	PARA 13.10	Challan no.117771	2021-10-02	120	Pankaj Digal,Hostel Staff
83	PARA 13.10	Challan no.127400	2022-03-16	120	Pitambar Nayak,Hostel Staff
84	PARA 13.10	Challan no.123877	2022-02-02	2960	Ajay kumar Dash,Hostel Staff
85	PARA 13.10	Challan no.112358	2021-08-13	120	Pankaj Digal,Hostel Staff
86	PARA 13.10	Challan no.122216	2021-12-09	120	Pitambar Nayak,Hostel Staff
87	PARA 13.10	Challan no.123392	2022-01-12	120	Pitambar Nayak,Hostel Staff
88	PARA 13.10	Challan no.126058	2022-02-24	120	Pitambar Nayak,Hostel Staff
89	PARA 13.10	Challan no.117771	2021-10-02	120	Pitambar Nayak,Hostel Staff
90	PARA 13.10	Challan no.118582	2021-11-03	120	Pitambar Nayak,Hostel Staff
91	PARA 13.10	Challan no.113536	2021-09-07	120	Pitambar Nayak,Hostel Staff
92	PARA 13.10	Challan no.112358	2021-08-13	120	Pitambar Nayak,Hostel Staff
93	PARA 13.10	Challan no.123610	2022-01-24	1580	Rajani Dei,Hostel Staff
94	PARA 13.10	Challan no.123877	2022-02-02	2000	Prafulla Barik,Hostel Staff
95	PARA 13.10	Challan no.127912	2022-04-08	500	Raghunath Basantara,Hostel Staff
96	PARA 13.10	Challan no.123877	2022-02-02	4080	Baban Barik,Hostel Staff
97	PARA 13.10	Challan no.123877	2022-02-02	3240	Benudhar Dash,Hostel Staff

98	PARA 13.10	Challan no.113536	2021-09-07	120	Prasanna kumar Panda,Hostel staff
99	PARA 13.10	Challan no.112358	2021-08-13	120	Prasanna kumar Panda,Hostel staff
100	PARA 13.10	Challan no.122216	2021-12-09	120	Jayaram Swain,Hostel Staff
101	PARA 13.10	Challan no.118582	2021-11-03	120	Jayaram Swain,Hostel Staff
102	PARA 13.10	Challan no.117771	2021-10-02	120	Jayaram Swain,Hostel Staff
103	PARA 13.10	Challan no.113576	2021-09-07	120	Jayaram Swain,Hostel Staff
104	PARA 13.10	Challan no.112350	2021-08-13	120	Jayaram Swain,Hostel Staff
105	PARA 13.10	Challan no.111850	2021-07-07	120	Jayaram Swain,Hostel Staff
106	PARA 13.10	Challan no.117066	2021-10-01	840	Banamali Panda,Hostel staff
107	PARA 13.10	Challan no.128203	2022-04-26	1500	Khetrabasi Dalai,Hostel Staff
108	PARA 13.10	Challan no.125724	0000-00-00	2275	Japani Dei,Hostel Staff
109	PARA 13.10	Challan no.126385	2022-03-16	360	Jana Dei,Hostel staff
110	PARA 13.10	Challan no.118300	2021-10-29	540	Shyam Sethy,Hostel staff
111	PARA 13.10	Challan no.119350	2021-11-11	360	Bhaskar Barik, Hostel staff
112	PARA 13.10	Challan no.112436	2021-08-13	120	Bhaskar Barik, Hostel staff
113	PARA 13.10	Challan no.127727	2022-03-29	1000	Kumar Behera,Hostel staff
114	PARA 13.10	Challan no.123997	2022-02-04	1000	Kumar Behera,Hostel staff
115	PARA 13.10	Challan no.117006	2021-10-01	1000	Kumar Behera,Hostel staff
116	PARA 13.10	Challan no.118482	2021-11-01	2640	Susanta kumar Singh,Hostel staff



117	PARA 13.10	Challan no.122336	2021-12-13	10000	Pratima Nayak,PHD
118	PARA 13.10	Challan no.117705	2021-10-21	10000	Pratima Nayak,PHD
119	PARA 13.10	Challan no.122339	2021-12-13	5000	Raghunath Behera,PHD
120	PARA 13.10	Challan no.115195	2021-09-21	1000	Birakishore Barik,PHD
121	PARA 13.10	challan no.126051	2022-02-23	17356	P.K.Behera,PHD, J.E,Quarter
122	PARA 13.10	Challan no.122911	2022-01-01	20760	Warden,Devi Womens Hostel
123	PARA 13.10	Challan no.115194	2021-09-21	1000	Akshya Kumar Mohanty,PHD
124	PARA 13.10	Challan no.117553	2021-10-07	3000	Khageswar Sahoo,PWD Office
125	PARA 13.10	Challan no.123877	2022-02-02	14320	Warden,West hostel
126	PARA 13.10	Challan no.123845	2022-02-01	6960	Warden,Daya Womens Hostel
127	PARA 13.10	Challan no.126284	2022-03-03	1320	Warden,Daya Womens Hostel
128	PARA 13.5	MR NO.121954	2021-12-07	11860	Warden Lalitgiri hostel
129	PARA 13.7	MR NO 122409	2021-12-14	68470	Warden EAST Hostel
130	PARA 13.9	MR NO.122911	2022-01-01	20760	Warden Devi hostel
131	PARA 13.10	Challan no. 11721	2021-10-04	25600	Gyana Ranjan Swain,Pol.Sc.
132	PARA 13.10	challan no.117886	2021-10-22	3000	Smrutiranjana Bisoi,Jr.college
133	PARA 13.10	challan no.122216	2021-12-09	400	Arun kumar Tripathy,Physics
134	PARA 13.10	challan no.122071	2021-12-08	4573	Post office
135	PARA 13.10	Challan no.112195	2021-08-04	200000	SBI
136	PARA 13.10	Challan no.127268	2022-03-11	200000	SBI
137	PARA 13.10	Challan no.128174	2022-04-21	200000	SBI
138	PARA 13.10	Challan no.122348	2021-12-13	14280	Warden,Bhargabi Womens Hostel
139	PARA 18.49	Axis bank A/c no. 913010002536798	2022-03-16	24	Elina Hota,Student
140	PARA 18.49	Axis bank A/c no.	2022-03-16	1050	Pitabasa Barik

		91301000253679 8			
141	PARA 13.4	MR NO.122110	2021-12-08	4680	Warden Parija hostel
142	PARA 18.49	Axis bank A/c no. 91301000253679 8	2022-03-16	6154	Laxmipriya OjhaG .S.Student,Parija Hostel
143	PARA 18.49	Axis bank A/c no. 91301000253679 8	2022-03-16	10000	Debasmita Mohanty,sudent
144	PARA 18.49	Axis bank A/c no. 91301000253679 8	2022-03-16	1050	Bijay kumar Das,Parija Hostel
<b>Total</b>				<b>1128041</b>	

### Audit Certificate

Cetrified that the accounts of **Ravenshaw University** for the financial year **2020-2021** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .