

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : University

Audit Report No : 364820/AR/2017-2018-PURI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Shree Jagannath Sanskrit Viswabidyalaya
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	PROF. GANGADHAR PANDA, VICE CHANCELLOR FROM 01.04.2016 TO 11.08.2016 PROF. RADHAMADHAB DASH, VICE CHANCELLOR FROM 12.08.2016 TO TILL DATE PROF. DR. MADHUSUDAN MISHRA, IC REGISTRAR FROM 01.04.2016 TO 24.04.2016. DR. RAMESH CHANDRA MISHRA, REGISTRAR FROM 25.04.2016 TO 31.03.17. SRI ALOK RANJAN BEHERA, OFS, COMPTROLLER OF FINANCE FROM 01.04.2015 TO 31.03.2017 DR. MADHUSUDAN MISHRA, CONTROLLER OF EXAMINATION FROM 01.04.2015 TO TILL DATE.
	Name of the Local Authority at the time of Audit :	PROF. RADHAMADHAB DASH, VICE CHANCELLOR DR. MADHUSUDAN MISHRA, ICREGISTRAR SRI ALOK RANJAN BEHERA, OFS, COMPTROLLER OF FINANCE DR. MADHUSUDAN MISHRA, CONTROLLER OF EXAMINATION
4	Duration of Audit :	05-02-2018 To 19-04-2018 (Mandays Consumed :- 90)
5	Name of the Auditors :	BIJAY KUMAR PATTANAİK - Lead Auditor(05-02-2018 to 14-04-2018) SATYAPIRA PATTANAİK - Auditor(09-04-2018 to 14-04-2018) BIRANCHI NR. NATH - Auditor(05-02-2018 to 14-04-2018) SARAT KUMAR PATTANAİK - Auditor(05-02-2018 to 14-04-2018) PRASANTA KUMAR BISWAL - Auditor(05-02-2018 to 14-04-2018)
6	Name of the Reviewing Officer :	BIJAYA KUMAR BEHERA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	05-05-2018
8	Entry Conference Date :	08-02-2018
9	Exit Conference Date :	13-06-2018
10	Name of the District Audit Officer :	Smt Arundhati Jena
11	Date of approval of report by District Audit Officer :	21-08-2018

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		
Shree Jagannath Sanskrit Viswabidyalaya	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						
2	ServicePostage Stamps	05.02.2018	Worth of Rs 2909	Worth of Rs 2909	P-111	
3	Others					
4	Miscellaneous Receipt Books	05.02.2018	34	34	P-101	0
5	Measurement Books	05.02.2018	00	00	P-363	0
6	Cash in hand	05.02.2018	21007.1	21007.1	MAIN CASHBOOK-P-11 3 PA CASHBOOK-P-12 8	0

Comments

The cash balance and the balance of unused service postage stamps, Cash Receipt books etc. were physically verified on 05.02.2018 i.e. on the day of commencement of audit except Measurement Books (MBs) as neither the physical stock nor the related stock register was produced before audit for the purpose. The result of physical verification is furnished here under and it was found that the physical balances agreed with the book balances of the day.

It is to be pointed out here that as per Rule 16(iii) of Orissa Universities Accounts Manual, 1987 "the Finance Officer shall verify at least once a month, the Physical cash balance and give a dated certificate to that effect". But, during the year under audit, no such certificate was found to have been recorded which evidences non-compliance of the aforesaid statutory rule. However, the local authority is suggested to ensure the exercise henceforward.

Besides, the university publications as detailed below were also physically verified on the day of commencement of audit.

Sl.No.	Title of the publication	No. of copies	Reference to stock register page.
1	2	3	4
1	Inions of the Temple of Puri and Origin of Purusottam Jagannath Vol-I	1061	11
2	Inions of the Temple of Puri and Origin of Purusottam Jagannath Vol-II	1741	11
3	A Biblography on Lord Jagannath	404	16
4	Mahapuruna Vidya	711	19
5	Kosalananda Mahakavya	836	24

6	Nehru and Indian Culture	253	29
7	Baman Champu	410	33
8	Mukti Chintamani	414	37
9	Aspects of Purusottam Jagannath	430	41
10	Jagannath Jyoti - Vol-I	2	45
11	Jagannath Jyoti - Vol-II	10	48
12	Jagannath Jyoti - Vol-III	274	51
13	Jagannath Jyoti - Vol-IV	88	55
14	Jagannath Jyoti - Vol-V	785	58
15	Jagannath Jyoti - Vol-VI	839	63
16	Jagannath Jyoti - Vol-VII	902	68
17	Jagannath Jyoti - Vol-VIII	658	73
18	Jagannath Jyoti - Vol-IX	903	77
19	Jagannath Jyoti - Vol-X	868	81
20	Jagannath Jyoti - Vol-XI	429	86
21	Jagannath Jyoti - Vol-XII	417	90
22	Jagannath Jyoti - Vol-XIII	500	94
23	Jagannath Jyoti - Vol-XIV	500	95
24	Bharatiya Darshan Kaustuva	240	96
25	Yoga Kakshyan Virmasha	320	101
26	Akar Brahma Sanghita	396	105
27	Budhi Vimarsh	417	109
28	Odia Bhasa Vigyanana Parichiti	406	114
29	Jagannath Sthala Bruttantam	436	119
30	Tantrakosha	942	124
31	Laghu Sabdendu Sekhar	414	129
32	Sukta Yagurveda Kanya Sanghita	229	133
33	Paniniya Kruti Vigyana Adhikar	294	137
34	Vedantanuchintanam	223	141
35	Nabakalebar Sadariti	461	145
36	Nyaya Naya Sabdabodha karana Vimarsh	415	150
37	Mahakavi Ananta Rath	329	155
38	Nitya Gupta Chudamani	405	159
39	Jagannath Chatanara	429	164
40	Seva Sanatana	210	169
41	Shrishetra Math Aitihya	434	173
42	Bakya Padyam	73	178
43	Shree Gundicha Champu	426	182
44	Meghaduta Bhabanubadam	429	187
45	Documentation of Ph.D Thesis	464	192
46	Jagannath Temple at Odisha, India and Abroad	500	194

47	Jagannath, The Lord of University	500	195
48	Jagannath Chatanana Analochita Diga Vol-II	500	196
49	Prof. Satyabrata Shastri as Mutual in Media	200	197
50	Manasahansadutam	500	198
51	Jagannath Jyoti-Vol-XV	500	200

As seen from the above position, publications in large numbers are lying unsold for long. If the situation does not improve shortly then the university might sustain huge loss on this score as the books may lose their saleable condition in long run. Hence, the University authorities are suggested to take pro-active measures to ensure their sales ea

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

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

B : List of Records/Registers not Produced to Audit

SIno	List Records/Register

C : List of Records/Registers not Maintained

SIno	List Records/Register
1	Fixed Assets Register
2	BALANCE SHEET at the end of the year
3	Vehicle Advance Register
4	House Building Loan Register
5	Bank Loan Register
6	College dues Register
7	Sundry Creditors Register
8	Retention Money Register
9	Earnest Money Deposit Register
10	Salary Control Register
11	Advances from Parties/Contractors/suppliers/employees
12	Deposits with various Authorities
13	Sundry Debtors
14	Materials with Contractors
15	Trial Balance
16	CPF Register
17	Demand-Collection-Balance Register of fees recoverable from students/colleges
18	Treasury Book of Drawal
19	Loan Ledger
20	SD/EMD Register
21	Alphabetical Sheet
22	Endowment Register
23	Foundation Fund Register

D : List of Records/Registers not Required

Sino	List Records/Register
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Comments

It is apprehended that some important prescribed registers such as Foundation Fund Register, Fixed Asset Register, Year End Balance Sheet, College dues register, SD / EMD Register, Demand Collection & Balance (DCB) Register etc. have not been maintained in this Viswavidyalaya as these were not produced to audit for verification. Needless to mention that effective financial management could not be achieved in absence of these important records. However, it is once again suggested to maintain these records and to produce before next audit for verification.

PARA: 4 FINANCIAL POSITION

Shree Jagannath Sanskrit Viswabidyalaya - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	all	01-04-2016	221314094.13	259804556.00	481118650.13	154944233.64	31-03-2017	326174416.49	31-03-2017	244225728.65	81948687.84	
	GRAND TOTAL		221314094.13	259804556.00	481118650.13	154944233.64		326174416.49		244225728.65	81948687.84	

Comments
RECONCILIATION OF OB

Opening Balance taken as 01.04.2016 :- 221314094.13

 Closing Balance as on 31.03.2016 :- 187361189.08

Difference :- 33952905.05

Reason of difference

Closing Balance of two cash books(GPF & CPF) has not been included in the Audit CB previously. Now this year the said amount has been included in the opening balance of the Financial Year- 2016-17. The details are furnished below.

SL NO	Name of the Cash Book	In shape of Cash	In Bank	In nshape of FDR	Total
1	2	3	4	5	6
1	GPF	0.00	2041199.15	30261770.00	32302969.15
2	CPF	0.00	453935.90	1196000.00	1649935.90
	Total	0.00	2495135.05	31457770.00	33952905.05

PARA: 4 FINANCIAL POSITION

Shree Jagannath Sanskrit Viswabidyalaya - 2016-17

SL NO	Name of the Cash Book	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(In Rs:)(AUDIT)	Closing Balance(In Rs:)(As per cashbook)	Difference
1	2	3	4	5	6	7	8	9
1	MAIN CASH BOOK	115371898.48	114589682.00	229961580.48	104267106.09	125694474.39	79474808.55	46219665.84
2	UGC CASH BOOK	51143821.00	8153483.00	59297304.00	19620232.00	39677072.00	34400824.00	5276248.00
3	PENSION CASH BOOK	14491991.00	19341082.00	33833073.00	18689220.00	15143853.00	15143853.00	0.00
4	NSS (Normal) cash book	300474.56	517199.00	817673.56	42725.00	774948.56	774948.56	0.00

5	NSS (Special) CASH BOOK	387973.00	292564.00	680537.00	348865.00	331672.00	331672.00	0.00
6	SIKSHYA SASTRI (B.Ed.) CASH BOOK	1138.00	206496.00	207634.00	21998.00	185636.00	185636.00	0.00
7	Manuscript Resource Centre (MRC) CASH BOOK	458532.00	383463.00	841995.00	603270.00	238725.00	238725.00	0.00
8	CAREER & COUNSELLING CELL CASH BOOK	11893.00	101950.00	113843.00	51797.00	62046.00	62046.00	0.00
9	Brahmi Ladies Hostel CASH BOOK	3103017.20	918873.00	4021890.20	696550.00	3325340.20	3325340.20	0.00
10	Viswanath Kabiraj Gents Hostel CASH BOOK	769586.00	333193.00	1102779.00	366846.50	735932.50	735932.50	0.00
11	CARS CASH BOOK	62280.00	2062.00	64342.00	47488.00	16854.00	16854.00	0.00
12	NET Coaching CASH BOOK	22999.00	252435.00	275434.00	126715.00	148719.00	148719.00	0.00
13	PG Central Office CASH BOOK	1235585.84	1593379.00	2828964.84	959696.00	1869268.84	1816878.84	52390.00
14	RUSA	0.00	103715618.00	103715618.00	103.05	103715514.95	103715514.95	0.00
15	GPF Cash Book	32302969.15	6683296.00	38986265.15	9101622.00	29884643.15	3275678.15	26608965.00
16	CPF Cash Book	1649935.90	2719781.00	4369716.90	0.00	4369716.90	578297.90	3791419.00
	GRAND TOTAL	221314094.13	259804556.00	481118650.13	154944233.64	326174416.49	244225728.65	81948687.84

Details of Reconciliation of difference as on 31.03.17

1	Closing Balance as on 31.03.2017 as per Audit							326174416.49
2	Closing Balance as on 31.03.2017 as per Cash Book							244225728.65
3	Difference							81948687.84
Reconciliation of difference between Closing Balance as per Audit and Closing Balance as per Cash Book as on 31.03.2017								
1	TDR amount pertaining to UGC Cash Book was not included in the Closing Balance of the said Cash Book as on 31.03.2017(Details vide para 7.2 B)					(+)		5276248.00
2	As per AR No. 57159 / 14-15 for the year 2013-14, Interest amounting to Rs. 4625.00 accrued in the Pass Book on 03.02.2014 but not taken as receipt in CARS Cash Book					(+)		4625.00
3	As per AR No. 57159 / 14-15 for the year 2013-14, Bank commission amounting to Rs. 55.00 deducted in the Pass Book on 04.07.2013 but not taken as expenditure in CARS Cash Book					(-)		55.00
4	Bank commission not deducted on 16.02.17 from PG Council cashbook					(-)		230.00
5	Discrepancy occurred due to wrong exhibition of Cash book CB in last AR. (Actual CB as per cash book as on 31.03.2015 was 5,22,42,541.64 but Cash Book CB shown in last AR as 5,22,42,540.67)					(-)		0.97

6	The previous discrepancy as narrated in para no. 4 of the Audit report for the year 2011-12, but not reconciled till date	(+)	1589207.81
7	Position of Investment in TDR as on 31.03.2017 (vide para-7 of this report) which has not been included in CB of the MainCash Book.	(+)	44625889.00
8	Add-NEFT receipt credit in Bank Pass Book as on 02.3.17 Rs.49100.00 but not taken in PG Central cash book.	(+)	49100
9	Amount credited in Bank on 18.11.15 Rs.1210.00 but not taken in P G Central cash book.	(+)	1210
10	Amount credited in Bank on 03.02.2016 Rs.2335.00 but not taken in cash book.	(+)	2310
11	Add TDR amount pertaining to GPF Cash Book was not included in the Closing Balance of the said Cash Book as on 31.03.2017(Details vide para 7 -1(D))	(+)	26608965.00
12	Add TDR amount pertaining to CPF Cash Book was not included in the Closing Balance of the said Cash Book as on 31.03.2017(Details vide para 7 -1(C))	(+)	3791419.00
TOTAL			81948687.84

As seen from the above table, the difference is huge due to non-inclusion of Fixed Deposits (TDRs) in the closing balance of Main Cash Book , UGC Cash Book, GPF Cash Book & CPF Cash Book. As such, the Viswavidyalaya authorities are suggested to include the TDRs in the closing balance of respective Cash Books and also to effect necessary reconciliation entries in the respective cash books to make good the discrepancy at the earliest under compliance to audit.

PARA 4.2 Head wise Receipts & Expenditure:

The detailed head wise receipts and expenditure in respect of Shree Jagannath Sanskrit Viswavidyalaya, Puri for the year 2016-17 are furnished hereunder.

STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPTS OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2016-17			
SL NO	Head of Account	Amount	Remarks
1	2	3	4
A	STATE GOVERNMENT GRANTS:		
1	State Government Block Grants for Salary, Allowances & Pensionary benefits.	82324000.00	
2	Grants for Other Expences	2100000.00	
3	RUSA	10000000.00	
4	Infrastructure Development Grants		
	TOTAL (A)	184424000.00	
B	UGC Grants	0.00	
	TOTAL GRANTS (A+B)		
C	Receipt from Other Sources		
1	Affiliation Fees	1445100.00	
2	Interest earned on SB Accounts	3373752.00	

3	Interest earned on Fixed Deposits for payment of Scholarship to PG students & Interest earned on TDRs	971827.00	
5	Receipt on account of Sikshya Sastri	2165625.00	
6	Donations	500000.00	
7	Funds for Cashew Plantation (FLTD Programme)	300000.00	
8	Recovery of outstanding Advances	884337.00	
	A.I.U. Vice-Chancellors conference	100000.00	
9	TDR Receipts		
	NCERT Orientation Programme	1500000.00	
10	EMD / SD received	234533.00	
11	EXAMINATION Receipts	21767920.00	
12	Collection from PG Deptts. & M.Phil.	330540.00	
13	Collection on account of HOSTELS	66960.00	
14	Rent collected for Guest House	42250.00	
15	Fees deposited under RTI	8376.00	
16	Audit Recovery	0.00	
17	Rent deposited by SBI, SJSV, Puri	217464.00	
18	Sale of application University Publication	5700.00	
19	Refund of Funds by Wild Life Division, Puri.	0.00	
20	Refund of Scholarship	16800.00	
21	Miscellaneous Receipts	294877.00	
	TOTAL [C]	34226061.00	
E	Receipt of different UNITS		
1	UGC Account (Other than Grants)	7763639	
2	PENSION Account (Other than Grants)	19439395	
3	NSS (Normal) Account	517199	
4	NSS (Special) Account	292564	
5	SIKSHYA SASTRI (B.Ed.) Account	206496	
6	Manuscript Resource Centre (MRC)	383463	
7	CAREER & COUNSELLING CELL	100000.00	
8	Brahmi Ladies Hostel Account	917513	
9	Viswanath Kabiraj Gents Hostel Account	333193	
10	CARS Account	2062	
11	NET Coaching Account	252435	
12	PG Central Office Account	1543459	
13	GPF Subscription etc	3155777	
14	Int on GPF deposit	3527519	
15	CPF Subscription	2593574	
16	Int on CPF deposit	126207	

	TOTAL [D]	41154495.00	
	TOTAL RECEIPT [A+B+C+D]	259804556.00	
	Add on as on 01.04.16	221314094.13	
	Grand Total	481118650.13	

STATEMENT SHOWING THE DETAILS OF HEAD WISE EXPENDITURES OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2016-17

SL NO	Head of Account	Amount	Remarks
1	2	3	4
A	SALARY (PAY & ALLOWANCES) [Out of Salary Grants]		
1	Pay	18985240.00	
	Grade pay	4344657.00	
2	Arrear Salary (G.P) of class III, IV employees under RACP	1761692.00	
3	Dearness Allowances	30246114.00	
4	House Rent Allowances	1696623.00	
5	Other Allowances	56071.00	
6	R.C.M.	66426.00	
7	Salary of CARS staff	614880.00	
	TOTAL [A]	57771703.00	
B	PENSIONARY BENEFITS [Out of Salary Grants]		
1	Pension & Family Pension	12078415.00	
2	Commutation of Pension	4352195.00	
3	Death-cum-Retirement Gratuity	2258610.00	
4	Un-utilised Leave Salary of retired Employees	5780728.00	
5	Leave salary & Pension contribution of Deputationists	186401.00	
6	CPF Contribution (Employer's contribution)	76000.00	
	TOTAL [B]	24732349.00	
C	Expenditure out of Other than Salary Grants		
1	Travelling Expenses	369911.00	
2	Telephone Charges	68295.00	
3	Water Charges	132248.00	
4	Electricity Charges	195627.00	
5	Refreshment	26125.00	
6	Vehicle Maintenance	334273.00	
8	Maintenance of Road & Building	214055.00	
9	Advertisement Expenses	82877.00	
10	Legal Expenses	13500.00	
11	Stationeries	243763.00	

12	Expenses on Foundation Day	60504.00	
13	AIU subscription	49000.00	
14	Service Postage Stamps	40000.00	
15	Other Contingencies	780462.00	
	TOTAL [C]	2610640.00	
D	Installation of Wi-Fi System [out of State Govt. grants]		
E	Construction of 105 seated Ladies hostel	6000000.00	
	[out of State Govt. grants]		
F	Expenditure out of UGC grants (XII Plan)	14102295.00	
G	Refund of Unspent UGC grants (XI Plan)		
H	EXAMINATION EXPENDITURE		
1	Printing	133746.00	
2	Cost of Main & Additional Answer Books	669950.00	
3	Confidential Printing	1897809.00	
4	T.E. & Remuneration to Paper Setters & Staff etc.	4860746.35	
5	Hire Charges of Vehicle	458430.00	
6	Advertisement Expenses	209264.00	
7	Postal Expenses	469850.00	
8	Legal Expenses	240850.00	
9	Centre Expenses	1799992.00	
	TOTAL [H]	10740637.35	
I	Other Expenses met out of Examination Receipt	5031441.00	
J	Other Expenses		
1	Festival Advance to Employees	360000.00	
2	Moped / Computer Advance to Employees	175000.00	
3	Scholarship to PG & M.Phil students	941250.00	
4	Refund of EMD / SD		
5	NCERT orientation Programme for Teachers	150000.00	
6	Cashew Plantation in campus (FLTD programme)	300000.00	
7	Expenditure for B.Ed Deptt out of collection	542482.00	
8	Remuneration to part time Doctor (for Hostel)	4000.00	
	TOTAL [J]	2472732.00	
K	DEPOSITS (Adjustment Expenditure)		
1	GPF contribution of Vice Chancellor	58557.00	
2	GPF of University Employees	2936605.00	
3	CPF of University Employees	75066.00	
4	GPF of Deputationists	946400.00	
5	Income Tax	5308073.00	

6	Professional Tax	185450.00
7	LIC Premium of Employees	955310.00
8	Bank Loan (Employees)	673527.00
9	Royalty collected	0.00
10	Labour Cess collected	0.00
	TOTAL [K]	11138988.00
L	Expenditure of different UNITS	
1	UGC Account (Other than Grants)	7931672.79
3	NSS (Normal) Account	42725.00
4	NSS (Special) Account	348865.00
5	SIKSHYA SASTRI (B.Ed.) Account	21998.00
6	Manuscript Resource Centre (MRC)	603270.00
7	CAREER & COUNSELLING CELL	96000.00
8	Brahmi Ladies Hostel Account	696550.00
9	Viswanath Kabiraj Gents Hostel Account	366846.50
10	CARS Account	47488.00
11	NET Coaching Account	126715.00
12	PG Central Office Account	959696.00
13	Payment of R & NR of GPF amount	9101622.00
14	Payment of CPF amount	0.00
	TOTAL [L]	20343448.29
	TOTAL Expr [A to L]	154944233.64
	Add CB as on 31.03.17	326174416.49
	Grand Total	481118650.13

PARA 4.3 Cash Book wise Closing Balances:

The Cash Book wise closing balances as on 31.03.2017 are furnished below.

DETAILS OF CLOSING BALANCE AS PER CASH BOOKS AS ON 31.03.2017					
Sl. No.	Name of the Cash Book	In shape of Cash	In Bank	In shape of TDR	Total
1	2	3	4	5	6
1	MAIN CASH BOOK & PA CASH BOOK	5218.10	79469590.45	0.00	79474808.55
2	UGC CASH BOOK	0.00	34400824.00	0.00	34400824.00
3	PENSION CASH BOOK	0.00	15143853.00	0.00	15143853.00
4	NSS (Normal) CASH BOOK	119.00	774829.56	0.00	774948.56
5	NSS (Special)CASH BOOK	0.00	331672.00	0.00	331672.00
6	SIKSHYA SASTRI (B.Ed.) CASH BOOK	0.00	185636.00	0.00	185636.00
7	Manuscript Resource Centre (MRC) CASH BOOK	0.00	238725.00	0.00	238725.00

8	CAREER & COUNSELLING CELL CASH BOOK	0.00	62046.00	0.00	62046.00
9	Brahmi Ladies Hostel CASH BOOK	0.00	2157106.20	1168234.00	3325340.20
10	Viswanath Kabiraj Gents Hostel CASH BOOK	0.00	395773.50	340159.00	735932.50
11	CARS CASH BOOK	0.00	16854.00	0.00	16854.00
12	NET Coaching CASH BOOK	0.00	148719.00	0.00	148719.00
13	PG Central Office CASH BOOK	0.00	1816878.84	0.00	1816878.84
14	RUSA	0.00	103715514.95	0.00	103715514.95
15	GPF Cash Bokk	0.00	3275678.15	0.00	3275678.15
16	CPF Cash Book	0.00	578297.90	0.00	578297.90
	TOTAL	5337.10	242711998.55	1508393.00	244225728.65

Para-4.4 -ANNUAL BUDGET

In compliance to provisions under statute 162 (c) of the Odisha Universities First Statute-1990, the Budget estimate of Shree Jagannath Sanskrit Viswavidyalaya, Puri for the year 2016-17 has been approved by the Finance Committee in its meeting held on 07.03.2016 and subsequently got its final approval by the Syndicate in their meeting held on 27.03.2016 vide item no. 03.

The provision of funds made in the Budget Estimate & Revised Budget Estimate for the year 2016-17 vis-a-vis the actual receipt and expenditure during the year is compared and the following variations are noticed.

RECEIPTS						
1	2	3	4	5	6	7
Sl. No.	INCOME HEAD	Provision made in the BE 2016-17	Provision made in the RE 2016-17	Actual Receipt during 2016-17	Percentage of Variation of Actual Receipt w.r.t. Initial Budget Estimate	Percentage of Variation of Actual Receipt w.r.t. Revised Budget Estimate
	State Government Grants for Salary, Allowances and Pensionary Benefits	79424000.00	82324000.00	82324000.00	0.00	0.00
2	State Government Grants for Other Expenses	2738000.00	2100000.00	2100000.00	0.00	0.00
3	State Government Grants for Stipend to PG Students	500000.00	0.00	0.00	0.00	
4	State Government Grants for Salary for Teaching & Non-teaching vacant posts (Recruitment under process)	28383000.00	0.00		0.00	
6	State Government Grants for Infrastructure Development (105	466628000.00	0.00	0.00	0.00	

	seatedLadies Hostel etc.)					
7	A.I.U. Vice Chancellors Conference	100000.00	100000.00	0.00	0.00	0.00
8	State Government Grants for CARS	1500000.00	0.00	0.00	0.00	
9	Post Matric Scholarship for SC, ST & Handicapped students	1300000.00	0.00	0.00	0.00	
10	UGC Development grants & other grants (XII Plan)	50880000.00	0.00	0.00	0.00	
	RUSA GRANT	200000000.00	100000000.00	100000000.00	0.00	0.00
11	Examination Receipts	12925000.00	15275000.00	21767920.00	0.00	0.00
12	Realisation of License Fees for Residential Quarters	100000.00	70000.00		0.00	0.00
13	Bank Interest on SB Accounts	1500000.00	3000000.00	3373752.00	0.00	0.00
14	Interest on fixed deposits for payment of Scholarship to PG students	800000.00	800000.00	971827.00	0.00	0.00
15	Recovery of loans and advances	800000.00	550000.00	884337.00	0.00	0.00
16	Collection made from Library	10000.00	0.00	0.00	0.00	
17	Donations	200000.00	500000.00	500000.00	0.00	0.00
18	E.M.D. / Security Deposit	100000.00	230000.00	234533.00	0.00	0.00
19	Collection from P.G. Teaching Department.	360000.00	291000.00	330540.00	0.00	0.00
20	Collection from Hostels	100000.00	100000.00	100000.00	0.00	0.00
21	Sale proceeds of University Publication	5000.00	6000.00	5700.00	0.00	0.00
22	Affiliation fees	2200000.00	600000.00		0.00	0.00
23	Miscellaneous Receipts	443000.00	1017000.00	294877.00	0.00	0.00
24	Receipt from B.Ed (Sikshya Sastri)	2000000.00	1400000.00	2165625.00	0.00	0.00
	NAAC	0.00	250000.00	0.00		0.00
25	National Seminar Mission on Indian culture as reflected in the Manuscripts of Odisha. (National Mission for Manuscripts Govt. of India)	150000.00	0.00	1500000.00	0.00	
	NCERT Orientation Programme	0.00	150000.00	0.00	0.00	0.00
26	Recovery of outstanding advance	200000.00	350000.00	530722.00	0.00	0.00
27	Cashew Plantation (FLTD Programme)	100000.00	300000.00	300000.00	0.00	0.00
28	Interest earned on TDRs	0.00	0.00	0.00		

29	Rent of Multipurpose Building (SBI, SJSV branch)	0.00	0.00	0.00		
TOTAL BUDGETARY RECEIPTS		853446000.00	209413000.00	217383833.00		
OTHER RECEIPTS						
1	Miscellaneous Receipts	0.00	0.00	1266228		
2	Receipt of different UNITS (Other than Grants)	0.00	0.00	31751418		
3	GPF Subscription etc			3155777		
4	Int on GPF deposit			3527519		
5	CPF Subscription			2593574		
6	Int on CPF deposit			126207		
TOTAL OTHER RECEIPTS		0.00	0.00	42420723.00		
GRAND TOTAL		853446000.00	209413000.00	259804556.00		

EXPENDITURE (Budget)						
SI. No.	EXPENDITURE HEAD	Provision made in the BE 2015-16	Provision made in the RE 2015-16	Actual Expenditure during 2015-16	Percentage of Variation of Actual Expenditure w.r.t. initial budget estimate	Percentage of Variation of Actual Expenditure w.r.t. revised budget estimate
1	Payment of salary, allowances and Pensionary benefits of the employees working against sanctioned posts out of Annual Block grant (out of State Govt. Grant)	77673000.00	80724000.00	82504052.00	5.86	0.00
2	Arrear salary under RACP	1751000.00	1752000.00	1761692.00	0.61	
3	Payment of other expenses (Out of State Govt. Block grant)	2738000.00	2100000.00	2610640.00	(4.88)	(0.00)
4	Stipend of P.G. Student (Out of State Govt. grant)	500000.00	0.00	0.00		
5	Payment of salary for teaching and non-teaching vacant posts where processes has been made.	28383000.00	0.00	0.00		
6	State Govt. Infrastructure Development grant (Construction, Repair & Renovation) (105 seated ladies hostel)	466628000.00	8000000.00	6000000.00	(7,677.13)	(0.13)
7	State Govt. lump grant for running of the Centre of Advance Research in Sanskrit excepting salary of Research Personel	150000.00	0.00			

8	Examination Expenditure	8070000.00	10650000.00	10293490.00	21.60	0.00
9	Expenditure for other services to be funded out of Examination Receipts.	4655000.00	3784000.00	5031441.00	7.48	0.00
10	Minor repair of staff quarter out of Licence fee	50000.00	0.00	0.00		
11	Loan & Advances to be paid to the employees out of the recoveries made from previous loans and advances	800000.00	550000.00	0.00		
12	Expenditure relating to P.G. teaching dept. (Out of the collection made from P.G. Teaching dept.)	360000.00	156000.00	0.00		
13	Cashew Development out of the grant from Odisha Cashew Development Ltd.	100000.00	300000.00	0.00		
14	Expenditure relating to Hostels (Out of Hostel collection)	100000.00	10000.00	0.00		
15	Expenditure relating to Library (Out of Library collection)	10000.00	0.00	0.00		
16	Expenditure out of Donations	200000.00	0.00	0.00		
17	Refund of E.M.D. and Security deposit	200000.00	150000.00	0.00		
18	Expenditure out of U.G.C. grant	75075000.00	19193000.00	14102295.00	(432.36)	(0.00)
19	Expenditure out of U.G.C. grant(NET coaching)	250000.00	250000.00	0.00		
20	Post matric scholarship to SC/ST/RSS/Handicapped	1300000.00	0.00	0.00		
21	Expenditure out of B.Ed (Sikshya Sastri) students collection	560000.00	324000.00	21998.00	(2,445.69)	(11.12)
22	Grant of scholarships of P.G. students besides State Govt. Scholarships (interest accrued on fixed deposit) of 50 lakh & 30 lakh)	800000.00	1000000.00	941250.00	15.01	
23	National Seminar on Manuscripts (Out of grant from National Mission for Manuscripts of author, Govt. of India).	150000.00	0.00	0.00		
24	Expenditure out of Collection from affiliation fee	2000000.00	2000000.00	0.00		
25	Expenditure out of Interest accrued from S.B. A/C	2000000.00	0.00	0.00		
26	UGC NAAC	0.00	352000.00	0.00		
27	RUSA GRANT	200000000.00	0.00	0.00		
TOTAL BUDGETARY EXPENDITURE		599899000	131474000	123266858.00		

OTHER EXPENDITURES					
1	Adjustment expenditure through deposits			11030436.00	
2	Expenditure of different UNITS (Other than Grants)			4606800.00	
3	Miscellaneous Expenses			6938517.64	
4	Payment of R & NR of GPF amount			9101622.00	
5	Payment of CPF amount			0.00	
GRAND TOTAL				154944233.64	

In view of the variations observed above, the audit shall not hesitate to comment that the Initial Budget Estimate of Shree jagannath Sanskrit Viswavidyalaya, Puri for the year 2016-17 has not been prepared in a realistic manner. The annual Budget is the mirror of the financial strength as well as financial management of an institution. An unrealistic budget will hinder in achieving the financial, infrastructural, academic & social objectives set for self by an esteemed Educational Body. As such, the university authorities are suggested for timely preparation of a realistic budget forthwith to make this valuable document more purposeful

PARA4.5- ASSETS AND LIABILITIES

LIQUID ASSETS & LIABILITIES POSITION OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI AS ON 31.03.2016.					
LIQUID LIABILITIES			LIQUID ASSETS		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1	Unspent balances of Grants (Para-9)	12,02,20,070	1	Cash in hand /in Treasury/in Bank Accounts/in Post Office/ In shape of TDRs etc.(Total Closing Balance as per Audit)(Para-4)	326174416.49
2	Loans refundable	0	2	Investments (Already included in CB)	0
3	Unremitted Govt. dues (VAT, Cess, Royalty, I.T. etc)	0	3	Advances recoverable (para-8)	4,11,57,600.86
4	Refundable deposits (SD/EMD)	0	4	Outstanding rents recoverable	71,358.00
5	Unpaid Salary & Wages for 03/17	72,72,617	5	Loans recoverable	0
6	Unpaid Bills	20,000	6	Others (Name of the liquid Assets to be specified)	0
7	Contributions payable	0			
8	Others (Name of the liquid liability to be specified)	0			
TOTAL		12,02,20,070	TOTAL		367403375.35
Liquid Assets over Liquid Liabilities		247183305.35	Liquid Liabilities over Liquid Assets		0

GRAND TOTAL	367403375.35	GRAND TOTAL	367403375.35

As seen from the above position, there is excess of liquid assets over the liquid liabilities to the tune of Rs.247183305.35 as on 31.03.2017. As such, the financial condition of Shree Jagannath Sanskrit Viswavidyalaya, Puri as on the date may be rated as sound. It is a matter of fact that University being a premier institution shall always require funds to cater the ever growing needs of its students and for its academic & research activities in the days to come. As such, in order to meet the situation and to maintain the desired sound financial condition, the local authorities are suggested to take tangible steps for early adjustment of outstanding advances, recovery/realisation of outstanding rents & dues etc. and curtail the unproductive expenditure in the days to come

PARA 4.6 Maintenance of Flexi Account:

As per Finance Department letter no. 35425/F., dated 12.10.2012, all Departments were requested to impress upon the implementing agencies under their control which are authorised to keep the central share and state share or only central share of the centrally sponsored plan scheme funds in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting funds flow for the scheme.

But, in this University, even huge UGC funds are operated for a pretty long period of five years (Plan Period), no flexi account was maintained during the year 2016-17 rather funds were managed in SB accounts. However, the local authority is suggested to ensure maintenance of flexi account as envisaged in the above cited Government circular.

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

Shree Jagannath Sanskrit Viswabidyalaya - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	all		31-03-2017	258237304.90	31-03-2017	242711998.55	15525306.35	
	GRAND TOTAL			258237304.90		242711998.55	15525306.35	

Reconciliation

Details of Bank position of S.J.S.V., Puri as on 31.03.2017							
Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2017	Bank CB as per Cash Book as on 31.03.2017	Difference	Remarks	
1	SBI, Main Branch	SB-10913111803	11609436.11	2703391.57	8906044.54	Main cash Book	
2	SBI, S.J.S.V, Puri	SB-33239002377	17429489.00	17429489.00	0.00	Main cash Book	
3	OGB, S.J.S.V, Puri	SB-119	4590866.97	4590866.97	0.00	Main cash Book	
4	SBI, S.J.S.V, Puri	SB-32797546158	36245165.91	36245165.91	0.00	Main cash Book	
5	SBI, S.J.S.V, Puri	SB-33299668744	3278235.00	3253235.00	25000.00	Main cash Book	
6	Canara Bank	SB-9413	878866.00	878866.00	0.00	Main cash Book	
7	SBI, S.J.S.V, Puri	SB-32920210415	13852340.00	13852340.00	0.00	Main cash Book	
8	OGB, S.J.S.V, Puri	CA-012302000000128	516236.00	516236.00	0.00	Main cash Book	
9	SBI, S.J.S.V, Puri	SB-33276513672	1723028.00	1723028.00	0.00	Brahmi Ladies Hostel	
10	OGB, S.J.S.V, Puri	SB-50	434078.20	434078.20	0.00	Brahmi Ladies Hostel	
11	SBI, S.J.S.V, Puri	SB-4907	313798.50	313798.50	0.00	Gents Hostel	

12	OGB, S.J.S.V, Puri	SB-037	81975.00	81975.00	0.00	Gents Hostel
13	SBI, S.J.S.V, Puri	SB-10202296936	14893788.00	15143853.00	-250065.00	Pension Cash Book
14	OGB, S.J.S.V, Puri	SB-169	16854.00	16854.00	0.00	CARS Cash Book
15	SBI, S.J.S.V, Puri	SB-10202297055	769051.37	774829.56	-5778.19	NSS (Normal) Cash Book
16	SBI, S.J.S.V, Puri	SB-30433390255	331672.00	331672.00	0.00	NSS (Special) Cash Book
17	SBI, S.J.S.V, Puri	SB-33121039583	148719.00	148719.00	0.00	NET Coaching Cash Book
18	SBI, S.J.S.V, Puri	SB-10202302497	1914291.84	1816878.84	97413.00	P.G. Council Cash Book
19	N.G.B., Sri Vihar, Puri	SB-2106	62046.00	62046.00	0.00	Career & Counselling Cell
20	SBI, S.J.S.V, Puri	SB-32999049849	41107012.00	34400824.00	6706188.00	U.G.C. Cash Book
21	SBI, Main Branch, Puri	SB-32665989839	185636.00	185636.00	0.00	B.Ed. Cash Book
22	SBI, S.J.S.V, Puri	SB-34909484862	285229.00	238725.00	46504.00	Manu Resource Centre
23	SBI, S.J.S.V, Puri	SBI ,SREEVIHAR6789	103715514.95	103715514.95	0.00	RUSA
24	SBI, S.J.S.V, Puri	10202296947	3275678.15	3275678.15	0.00	GPF
25	SBI, S.J.S.V, Puri	10202296958	578297.90	578297.90	0.00	CPF
TOTAL			258237304.90	242711998.55	15525306.35	

Reconciliation

1) MAIN CASH BOOK	
SBI, Main Branch, Puri SB A/C No.10913111803	
Bank CB as per Cash book as on 31.03.2017	2703391.57
Add: Opening difference as on 01.04.2015	372024.54
(2) Add. Cheque issued but encashed during the year 2016-17 .	
Ch. No.	Amount
731164	61750
731169	2123820

731162	381800
731163	466700
731174	2500
731173	76000
731172	3740000
731170	1422250
731167	205000
731171	54200
Pass Book C.B. as on 31.03.2017	11609436.11

2) Manu Resource Centre

SBI, S.J.S.V, Puri, SB-34909484862	
Bank CB as per Cash book as on 31.03.2017	238725.00
(2) Add. Cheque issued but not encashed during the year 2016-17 .	
Ch. No.	Amount
097000	11950.00
097001	4000.00
097002	9240.00
097003	3780.00
097004	2604.00
097005	3433.00
097006	1763.00
097007	9734.00
Pass Book C.B. as on 31.03.2017	285229.00

3) BANK RECONCILIATION [UGC CASH BOOK]

(SBI, Shri Vihar Branch, SB Account No. 32999049849)

1. Bank C.B. (in SB Account) as per Cash Book as on 31.03.2017		34400824.00	
2. Add: Cheques issued during 2015-16 but encashed during 2016-17.		(+)6706188	
<i>Cheque No./Date</i>	<i>Amount</i>		
623198/31.03.17	10000		
623605/31.03.17	5440		
623606/31.03.17	4760		
623607/31.03.17	7836		
623610/31.03.17	3770		
623611/31.03.17	59683		
623614/31.03.17	13242		
623615/31.03.17	18850		
623616/31.03.17	298419		
623617/31.03.17	4760		
623618/31.03.17	1228852		
623619/31.03.17	9155		

623620/31.03.17	282488		
623621/31.03.17	4760		
623622/31.03.17	350602		
623623/31.03.17	1000000		
623624/31.03.17	1000000		
623625/31.03.17	285765		
623626/31.03.17	1000000		
623627/31.03.17	1000000		
623628/31.03.17	10000		
623629/31.03.17	10000		
623630/31.03.17	10000		
623631/31.03.17	10000		
623632/31.03.17	10000		
623633/31.03.17	10000		
623634/31.03.17	8000		
623635/31.03.17	8000		
623636/31.03.17	8000		
6236637/31.03.17	8000		
6236638/31.03.17	1806		
6236639/31.03.17	8000		
6236640/31.03.17	8000		
6236641/31.03.17	8000		
Total	6706188		
Closing Balance as per Bank Pass Book as on 31.03.2017			41107012.00
4) NSS NORMAL ACCOUNT			
SBI, SJSV, Srivihar, Puri SB A/C No.10202297055			
Bank CB as per cash book as on 31.03.2017			774829.56
(i) Less opening difference as on 01.04.2015			(-)6478.19
(iv) Less:-on 31.03.2016=Bank C.B in cash book enhanced by Rs.300.00 through reconciliation in compliance to Para No.16.1 of AR No.26431/2013-14 for 2012-13(Already included in the opening difference)			(-)300
Add amount un recociled			(+)1000
C.B as per Bank Pass Book as on 31.03.2017			769051.37

5) MAIN CASH BOOK , SBI, SJSVV BranchSB-33299668744			
Bank C.B as per Cash book as on 31.03.2017			3253235.00
Chequed issued during the year 2016-17 but not encashed till 31.03.2017			

Ch. No.	Amount	
377110/25.03.17	25000	
Bank Pass Book Closing Balance as on 31.03.2016		3278235.00

6) MAIN CASH BOOK SBI, SJSVV Branch, Puri , SB-10202296936		
Bank C.B. as per cash book as on 31.03.2017		15143853.00
Add Chequed issued during the year 2016-17 but not encashed till 31.03.2017		(+)3489935
Ch. No./Date	Amount	
751252/30.03.17	398622	
751253/30.03.17	323892	
751255/31.03.17	2767421	
Deduct amount transferred but not credited in concered passbook		(-) 3740000
C.B. as per Bank Pass Book as on 31.03.2017		14893788.00
7) PG CENTRAL OFFICE ACCOUNT		
SBI, SJSVV BRANCH, PURI SB ACCOUNT NO. 10202302497		
Bank C.B as per cash book as on 31.03.2016		1816878.84
(i) O.B difference as per Bank Pass Book and cash book Bank position as on 01.04.2015.	(+)	28273
Add-NEFT credit in Bank Pass Book as on 02.3.17 Rs.49100.00 but not taken in the cash book.	(+)	49100
Deduct Bank charges not debited from cashbook on 16.2.17	(-)	230
(iii) Amount credited in Bank on 18.11.15 Rs.1210.00 but not taken in cash book.	(+)	1210
(iv) Amount credited in Bank on 03.02.2016 Rs.2335.00 but not taken in cash book.	(+)	2335
Add amount un recociled	(+)	16725
Closing balance as per Bank Pass Book as on 31.03.2016		1914291.84

PARA: 6 STOCK POSITION

Shree Jagannath Sanskrit Viswabidyalaya - 2016-2017

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

Comments
STOCK POSITION OF SOME MAJOR ITEMS DURING 2016-17

Sl. No.	Name of the item	Opening Balance as on 01.04.2016	Receipt during 2016-17	Total	Issued during the year	Balance at on 31.03.2017	Stock Register page ref
1	2	3	4	5		7	
1	Main Answer Book	170455		170455	128708	41747	
	Main Answer Book(NEW)		481500	481500	390805	90695	p-5
2	Additional Answer Book	416138		416138	0	416138	
3	Aquaguard	5		5	0	5	
4	Air Conditioner	12		12	0	12	
5	Computers	27	1	28	0	28	
6	Duplicating Machine	1		1	0	1	
7	Laser Printer	4	27	31	0	31	P-255
8	Laptop	2		2	0	2	
9	Godrej Almira	49	17	66	0	66	P-11
10	Godrej Table	38	33	71	0	71	P-101
11	Steel Chair	72	33	105	0	105	P-111
12	Xerox Machine and multifunctional machine (copying, scanning, printing)	12	6	18	0	18	P-256
13	Fax	1		1	0	1	
14	Colour Television Set	10		10	0	10	
15	REFREEGERATOR(GOREJ)	0	1	1	0	1	P-241
16	BOOKS STACK	0	6	6	0	6	P-51
17	wooden cot	0	105	105	0	105	p-71
18	wooden cot for Matron		1	1	0	1	p-71
19	Executive Chair for Matron		1	1	0	1	p-261
20	Executive Table for Matron		1	1	0	1	p-261
21	Study table(wooden)		105	105	0	105	p-261

22	wooden chair		105	105	0	105	p-81
23	dining chair		54	54	0	54	p-81
24	Dining table		09	09	0	09	p-261

PARA: 7 INVESTMENT

Shree Jagannath Sanskrit Viswabidyalaya - 2016-2017

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	79546770.00	6086000.00	73460770.00	8350144.00	31-03-2017	81810914.00	31-03-2017	81810914.00	0.00	
	GRAND TOTAL	79546770.00	6086000.00	73460770.00	8350144.00		81810914.00		81810914.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

The detail position of Investment (TDRs) of Shree Jagannath Sanskrit Viswavidyalaya, Puri as on 31.03.2017 is furnished in the table below.

DETAIL POSITION OF INVESTMENT (TDRs) OF SJSV, PURI AS ON 31.03.2017.									
Sl. No.	Name of the Bank	TDR No.	Date of Investment	Amount of Investment	Date of Maturity	Maturity Value	Rate of Interest	Remarks	Int amt re-invested
1	2	3	4	5	6	7	8	9	10
A Investment out of Own Source									
1	Andhra Bank, Puri	967141	04.09.2012	190340	04.09.2017	297027	9.00%	Festival Advance & Conveyance Allowance	
2	State Bank of India, ShriViharBranch	35663397649	28.03.2016	823440	27.06.2017	903542	7.50%	Other than GPF	
3	State Bank of India, ShriVihar, BRANCH	34863444192	11.07.2016	5000000	10.10.2017	5555606	8.50%	Own Receipt (Rs 555606.00 deposited in A/C No-158)	
4	State Bank of India, ShriVihar Branch	34934747277	17.08.2016	158727	17.05.17	170551	6.75%	Donation	15435
5	State Bank of India, ShriVihar, Branch	34937327351	16.08.2016	100000	16.08.17	100000	6.75%	Donation for Stipend (Qtrly Int is being deposited in A/c No.158)	
6	State Bank of India, ShriViharBranch	34966427748	31.08.2016	302707	01.12.2017	332238	7.50%	Donation for Stipend	29436
7	State Bank of India, ShriViharBranch	34966424373	01.09.2016	1388076	01.09.2017	1490016	7.15%	Donation for Stipend	153068
8	State Bank of India,	34979666511	07.09.2016	10014089	08.12.2017	10890043	6.75%	Own Receipt	973801

9	ShriViharBranch State Bank of India, ShriViharBranch	35059534322	10.10.2016	3000000	11.01.2018	3000000	7.25%	Donation for Scholarship (Qtrly Int is being deposited in A/c No.158)	
10	State Bank of India, ShriViharBranch	35102911271	27.10.2016	250000	28.01.2018	273042	7.35%	Donation (Rs 26081.00 deposited in A/C No.158)	
11	State Bank of India, ShriViharBranch	36342152404	23.12.2016	6871518	18.12.17	7358010	7.00%	Hundi Interest	629995
12	State Bank of India, ShriViharBranch	36477739600	22.01.2017	5000000	21.01.2018	5355002	7.00%	Donation for Scholarship	957403
	State Bank of India, ShriViharBranch	36477762039	22.01.2017	5771121	21.01.2018	6180873	7.00%	Donation for Scholarship	
13	State Bank of India, ShriViharBranch	36477333917	22.01.2017	3570513	17.01.2018	3824021	7.00%	Donation for Scholarship	317369
14	OGB, ShriVihar branch, Puri	411400006	12.02.2017	20000	12.11.2019	20000	6.50%	Donation (Qtrly Int is being deposited in A/c No.158)	
15	State Bank of India, ShriViharBranch	35347972462	18.02.2017	4105	13.02.2018	4396	7.00%	Donation	365
16	State Bank of India, ShriVihar	34947552103	23.08.2016	161253	24.11.2017	176984	7.50%	Donation for Scholarship	15681
17	State Bank of India, ShriVihar	35226617177	16.12.2016	2000000	11.12.2017	2000000	7.00%	Investment for scholarship (Qtrly Int is being deposited in A/c No.158)	
TOTAL [A]				44625889		47931351			
B	Investment out of UGC Funds								
1	Canara Bank, Puri	36492354327	22.01.2017	5276248	17.01.2018	5650884	7.00%	UGC Funds	389844
TOTAL [B]				5276248		5650884			
C	Investment of CPF								
1	UNION BANK	7429	14.01.2017	1291419	16.01.18	1387623	7.25%	CPF NEW	95419
2	Canara Bank, Puri	1439413000108/12	26.10.16	2500000	04.05.18	2799079	7.50%	CPF NEW	
TOTAL [C]				3791419		4186702			
D	Investment of GPF								
1	State Bank of India, ShriVihar	36266848098	24.11.2016	34944	19.11.17	37425	7.00%	GPF	3204

2	Branch State Bank of India, ShriViharBranch	36291157939	06.12.2016	55080	01.12.2017	58980	7.00%	GPF	5050
3	State Bank of India, ShriViharBranch	36076236432	7.9.16	4000000	7.9.17	4293760	7.15%		
4	Canara Bank, Puri	1439413000108/2	09.08.2016	9993613	27.10.17	10939215	7.50%	GPF	993613
5	Canara Bank, Puri	1439413000108/3	09.08.2016	9993613	27.10.2017	10939216	7.50%	GPF	993613
6	Canara Bank, Puri	1439413000108/4	09.08.2016	2531715	27.10.2017	2771267	7.50%	GPF	251715
TOTAL [D]				26608965		29039863			
E	Investment relating to Gents Hostel								
1	OGB, ShriVihar branch, Puri	511100103	29.03.2017	340159	29.03.2018	366521	7.75%	Gents Hostel	25133
TOTAL [E]				340159		366521			
F	Investment relating to Ladies Hostel								
1	NGB, ShriVihar branch, Puri	511300224	21.05.2012	190696	21.05.2017	297583	9.00%	Ladies Hostel	
2	NGB, ShriVihar branch, Puri	511100260	20.04.2014	515796	20.05.2017	660606	9.10%	Ladies Hostel	
3	NGB, ShriVihar branch, Puri	511300226	04.08.2012	83376	04.08.2017	130110	9.00%	Ladies Hostel	
4	NGB, ShriVihar branch, Puri	511300223	08.05.2012	131018	08.05.2017	204455	9.00%	Ladies Hostel	
5	NGB, ShriVihar branch, Puri	511300225	04.08.2012	83376	04.08.2017	130110	9.00%	Ladies Hostel	
6	NGB, ShriVihar branch, Puri	511300228	04.08.2012	83376	04.08.2017	130110	9.00%	Ladies Hostel	
7	NGB, ShriVihar branch, Puri	511300227	04.08.2012	80596	04.08.2017	125771	9.00%	Ladies Hostel	
TOTAL [F]				1168234		1678745			5850144
GRAND TOTAL [A to F]				81810914		88854066			

Verification of the Investment Ledger pertaining to the financial year 2016-17 as produced before audit reveals that even though all the relevant entries for the year under audit have been found in it still they are recorded in an unsystematic manner which creates unnecessary confusion. Further, it was also noticed that the amount of investment out of own sources to the tune of Rs. 80302521.00 was not included in the closing balance of Main Cash book, thus kept outside which is highly irregular.

Audit Suggestions:

1. The amount of investment must be included in the closing balance of the University Fund and not kept outside the Cash Book.
2. The renewal of TDRs need be ensured without any delay to avoid loss of interest.
3. Systematic maintenance of Investment Ledger with up to date entries need be ensured to watch & monitor investment of Funds.

PARA: 8 ADVANCE

Shree Jagannath Sanskrit Viswabidyalaya - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	ALL CASH BOOK	35868121.86	6432673.00	42300794.86	1143194.00	31-03-2017	41157600.86	31-03-2017	41157600.86	0.00	
	GRAND TOTAL		35868121.86	6432673.00	42300794.86	1143194.00		41157600.86		41157600.86	0.00	

Comments :

PARA 8.1: Alarming Position of outstanding Advance:

As observed from the abstract position of advance during the year 2016-17 huge advance to the tune of Rs. 41157600.86 is lying outstanding as on 31.03.2017. The gravity of the situation is self explanatory and the position is highly alarming. Advances remaining unadjusted for years together become unsecure and there is every possibility of misappropriation or loss of university fund in the colour of advance.

As per procedure 19 of Orissa Universities Accounts Manual, 1987 before recommending an advance the Officer-in-charge shall satisfy himself that the previous advance if any, outstanding against the applicant have been fully adjusted and/or vouchers for utilisation have been submitted. But, the above procedure has not been followed meticulously in this university; as a result, the outstanding position of advances is increasing year by year. The overall percentage of adjustment of advance during the year under audit to total advance is 5.57 % only which clearly shows the poor management of advance. Besides, no register of outstanding advances is maintained to have a purposeful watch on the outstanding position. However, the viswavidyalaya authorities are suggested to initiate a special drive to adjust the outstanding advances at the earliest.

PARA 8.2: Year wise break-up of outstanding Advance:

The year wise break-up of outstanding advance as on 31.03.2016 is given in the following table.

Yearwise breakup of outstanding of advance as on 31.03.2016.			Yearwise breakup of outstanding of advance as on 31.03.2017.			
Sl. No.	Year	Amount	paid	total	adj	BALANCE AS ON 31.03.2017
1	upto 2003-04	20586359.86	0.00	20586359.86	00	20586359.86
2	2004-05	1053633.00	0.00	1053633.00	00	1053633.00
3	2005-06	200845.00	0.00	200845.00	00	200845.00
4	2006-07	4505727.00	0.00	4505727.00	00	4505727.00
5	2007-08	226303.00	0.00	226303.00	00	226303.00
6	2008-09	116200.00	0.00	116200.00	00	116200.00
7	2009-10	1085646.00	0.00	1085646.00	00	1085646.00
8	2010-11	419310.00	0.00	419310.00	00	419310.00
9	2011-12	829807.00	0.00	829807.00	00	829807.00
10	2012-13	640537.00	0.00	640537.00	00	640537.00
11	2013-14	312405.00	0.00	312405.00	40000.00	272405.00
12	2014-15	894703.00	0.00	894703.00	362003.00	532700.00

13	2015-16	4996646.00	0.00	4996646.00	563832.00	4432814.00
14	2016-17	0.00	6432673.00	6432673.00	177359.00	6255314.00
TOTAL		35868121.86	6432673.00	42300794.86	1143194.00	41157600.86

PARA 8.3: Advance paid during the year under audit i.e. 2016-17

Sl. No	Name / Party	Purpose of Advance	Sanctioned Amount	Vr. No & Date
1	Principal, Abhaya Sanskrit College, Kendrapara	For payment of TA/DA Remu to Examinors of Central Valuation +2 U/s Exam 2016	Rs. 547,000	30 7/4/16
2	- do -	Contingency Expenditure for Central Valuation	Rs. 3,000	31 7/4/16
3	Principal, J.V.K.M., Puri	Central Valuation +2 U/S	Rs. 497,000	32 7/4/16
4	- do -	Contingency Expenses	Rs. 3,000	33 7/4/16
5	Principal, Rama Ch. Sans. College, Balasore	Central Valuation +2 U/S Contingency Expenses	Rs. 3,000	29 7/4/16
6	- do -	Central valuation Exp. For TA/DA Remu.	Rs. 717,000	28 7/4/16
7	- do -	- do - +3 Shastri Part-III	Rs. 70,000	36 7/4/16
8	Principal, J.V.K.M., Puri	- do -	Rs. 50,000	34 7/4/16
9	Principal, Abhaya Sanskrit College, Kendrapara	- do -	Rs. 60,000	35 7/4/16
10	All Centre Supdt. +3 P.II Exam	Postal Expenses	Rs. 104,600	65 18/4/16
11	M/s Banerjee Tours & Travel, Puri	Providing Vehicle for Exam 2016	Rs. 150,000	63 18/4/16
12	Niranjan Mishra, Driver	Payment of Toll Gate Tax	Rs. 1,980	80 26/4/16
13	Debi Prasad Mishra	B.Ed Entrance Test 2016	Rs. 13,810	86 30/4/16
14	Sukadev Sahoo	- do -	Rs. 12,375	?do?
15	Sudhansu Sekhar Das	- do -	Rs. 17,300	?do?
16	Sarat ku. Behera	- do -	Rs. 12,850	?do?
17	Rama Chandra Kandi	Refreshment of Syndicate on 07/06/2016	Rs. 1,000	410 6/6/16
18	M/s Banerjee Tours & Travel, Puri	Vehicle supply for Exam Shastri P.I 2016	Rs. 225,000	428 17/6/16

19	All Centre Supdt. +3 Shastri P-I	Postal Expenses	Rs. 114,280	429 17/6/16
20	?do? +2 Instant Exam 2016	- do -	Rs. 1,058	430 17/6/16
21	Prof. Kamalesh Mishra	36th Foundation Day Celebration on 07/07/2016	Rs. 9,004	523 4/7/16
22	Dr. G.C Kar, Professor	- do -	Rs. 9,000	523 4/7/16
23	Dr. Laxmidhar Panda	- do -	Rs. 9,000	523 4/7/16
24	Sarat kumar Behera	- do -	Rs. 12,500	523 4/7/16
25	Shri Sanatan Pati	36th Foundation Day	Rs. 1,000	523 4/7/16
26	Dr. Govinda Chandra Kar	Hire Generator Set for 36th Foundation Day on 07/07/2016	Rs. 14,000	525 5/7/16
27	Principal, J.V.K.M., Puri	Central Valuation for Shastri P-II	Rs. 152,000	534 13/7/16
28	Principal Rama Ch. Sans. College, Bls	Central Valuation for Shastri P-II	Rs. 297,000	536 13/7/16
29	Principal, Abhaya Sanskrit College, Kendrapara	- do -	Rs. 257,000	538 13/7/16
30	J.V.K.M., Puri	Contigent Expenses	Rs. 3,000	533 13/7/16
31	Rama Ch. Sans College, Bls	- do -	Rs. 3,000	535 13/7/16
32	Abhaya Sans. College, Kpd	Contigent Expenses	Rs. 3,000	537 13/7/16
33	Dr. Ramesh Ch. Mishra, Registrar	Adv. For VC Selection committee on 22/07/2016	Rs. 21,000	551 21/7/16
34	Dr. Purna Chandra Padhy, Reader	Contigent Expenses for NAAC Team 26/07/2016 to 30/07/2016	Rs. 50,000	555 23/7/16
35	Principal, J.V.K.M., Puri	Central Valuation Shastri P-I 2016	Rs. 268,000	562 25/7/16
36	- do -	Contigencies Expenditure	Rs. 3,000	561 25/7/16
37	Principal, Abhaya Sanskrit College, Kendrapara	Central Valuation Shastri P-I 2016	Rs. 471,000	558 25/7/16
38	- do -	Contigent Expenses	Rs. 3,000	557 25/7/16
39	Principal, Rama Ch. Sans. College, Balasore	Central Valuation Shastri P-I 2016	Rs. 468,000	560 25/7/16
40	- do -	Contigent Expenses	Rs. 3,000	559

				25/7/16
41	Niranjan Mishra, Driver	Repair of Vehicle OR-13D-7997	Rs. 30,000	665 11/8/16
42	Parasara Mohapatra, PEO	Celebration of Independence Day 2016 (70th) Aug .15.2016	Rs. 4,000	672 12/8/16
43	Principal, J.V.K.M., Puri	Central Valuation work 2016 Shastri P-II	Rs. 14,821	777 1/9/16
44	Rama Chandra Kandi	Refreshment for Syndicate on 17/09/2016	Rs. 1,000	863 15/9/16
45	Prof. Govinda Chandra Kar	For 5 days orientation programme by NCERT	Rs. 150,000	945 4/11/16
46	Niranjan Mishra, Driver	Repair of Vehicle OR-13D-7997	Rs. 14,000	1147 22/12/16
47	Rama Chandra Kandi	Refreshment for Syndicate meetings on 25/01/2017	Rs. 875	1329 24/1/17
48	Parasara Mohapatra, PEO	68th Republic Day Celebration o 26/1/2017	Rs. 4,000	1343 25/1/17
49	All centre Supdt. Of Shastri P-III Exam 2017	Postal Expenses	Rs. 90,880	1411 23/2/17
50	Dr. Madhab Ch. Panda	National Seminar UGC XII Plan	Rs. 150,000	UGC 176 27/02/17
51	Dr. N.R.S. Tatachariar	- do -	Rs. 150,000	?do?
52	Dr. Pralaya Kumar Nanda	- do -	Rs. 150,000	?do?
53	Dr. Basant Ku. Mishra	- do -	Rs. 150,000	?do?
54	Dr. Purna Ch. Padhy	- do -	Rs. 150,000	?do?
55	Dr. Sradhanjali Mohapatra	- do -	Rs. 150,000	?do?
56	Dr. Parambashree Yogamaya	- do -	Rs. 150,000	?do?
57	Dr. N.R.S. Tatachariar	Career & Counclling Cell	Rs. 100,000	UGC 177 27/02/17
58	All Centre Supdt. +2 U/s 2017	Postal Expenses	Rs. 160,090	1461 14/3/17
59	Dr. Govind Chandra Kar	National Seminar (B.Ed)	Rs. 150,000	UGC 192 17/03/17
60	Rama Chandra Kandi	Provide Tiffin & lunch to Syndicate Member on 24/03/2017	Rs. 1,125	1473 23/3/17
61	Rama Chandra Kandi	- do -	Rs. 1,125	1487 31/3/17
TOTAL			Rs. 6,432,673	

PARA 8.3: Advance adjusted during the year under audit i.e. 2016-17.

The details of advances adjusted during the year under audit i.e. 2015-16 are furnished in the following table.

Sl. No.	Name of the official	Vr. No. & Date	Amount of Adv. Adjusted	Purpose Adv	Period relate to Adv. Paid
1	Sibaprasad Narendra, J.E	73/23.4.16	40000.00	Main gate	2013-14
			40000.00		
1	Anupama Satapathy, Lecturer	09/23.04.16	50000.00	Cul. Activities	2014-15
2	Dr. Govind Chandra Kar, I/c D.O	10/26.04.16	150000.00	National Semi	2014-15
3	Dr. Kamalesh Mishra, Professor	25/2.5.16	150000.00	National Semi	2014-15
4	Prof. Pramod Ch. Mishra, Prof.	26/16.5.16	8003.00	Foundation Day	2014-15
5	Datahari Behera, Lecturer	702/25.8.16	4000.00	Convocation	2014-15
			362003.00		
1	Rama Chandra Kandi, Cook-cum-Attend	38/7.4.16	848.00	Lunch & Tea	2015-16
2	Niranjan Mishra, Driver	72/23.4.16	1980.00	Toll Tax	2015-16
3	Prof. Pramod Ch. Mishra, Prof.	26/16.5.16	9004.00	Foundation Day	2015-16
4	Parasar Mohapatra, P.E.O.	698/25.8.16	4000.00	Republic Day	2015-16
5	Biswanath Swain, Principal	831/8.9.16	534000.00	Central Valuation	2015-16
6	Prasanna Kumar Mohanty, Electrician	930/27.10.16	14000.00	Elect. repair	2015-16
			563832.00		
1	Rama Chandra Kandi, Cook-cum-Attend	556/23.7.16	1000.00	Syndicate	2016-17
2	Dr. Kamalesh Mishra, Professor	634/6.8.16	9004.00	Foundation Day	2016-17
3	Laxmidhar Panda, Lecturer	700/25.8.16	9000.00	Foundation Day	2016-17
4	Sarat Chandra Behera, Sr. Asst.	699/25.8.16	12500.00	Foundation Day	2016-17
5	Dr. Govind Chandra Kar, I/c D.O	701/25.8.16	9000.00	Foundation Day	2016-17
6	Dr. Govind Chandra Kar, I/c D.O	701/25.8.16	14000.00	Foundation Day	2016-17
7	Niranjan Mishra, Driver	880/27.9.16	30000.00	Repair Vehicle	2016-17
8	Rama Chandra Kandi, Cook-cum-Attend	924/22.10.16	1000.00	Syndicate	2016-17
9	Purna Chandra Padhi, Reader	100/28.11.16	50000.00	NAAC Visit	2016-17
10	Parasar Mohapatra, P.E.O.	1401/10.2.17	4000.00	Independence Day	2016-17
11	Ramesh Chandra Mishra, Registrar	1447/9.3.17	21000.00	V.C. Selection	2016-17
12	Rama Chandra Kandi, Cook-cum-Attend	1444/9.3.17	875.00	Syndicate	2016-17
13	Niranjan Mishra, Driver	1467/20.3.17	1980.00	Toll Tax	2016-17
14	Niranjan Mishra, Driver	1466/20.3.17	14000.00	Vehicle repair	2016-17
			177359.00		
	TOTAL		1143194.00		

PARA 8.5: Advance outstanding for more than one year.

The details of advances paid during the year 2015-16 which was remained outstanding as on 31.3.17 .

DETAILS OF ADVANCE OUTSTANDING AS ON 31.03.17 OUT OF THE ADVANCE PAID DURING THE YEAR 2015-16				
Sl. No.	Name & designation of the Advance holder	Adv. Payment Vr. No./ Date	Amount (in Rs.)	Purpose
1	Dr. Madhab Ch. Panda	01/ 02.04.15	150000	National Seminar(UGC)
2	All Centre Supdt. +3 Shastri	13/10.04.15	41551	Postal Expenses
3	Biswajit Panda M/s Panda Tour & Travel	11/10.04.15	175000	Provide of Vehicle for Shastri Part-III Exam.
4	Biswajit Panda M/s Panda Tour & Travel	65/02.05.15	175000	Provide of Vehicle for Shastri Part-I Exam.
5	Centre Supdt. +3 Shastri part-III Exam.	66/02.05.15	82805	Postal Expenses
6	Principal, Rama Ch. Skt. College, Balasore	146/30.05.15	2000	Contigent Expenses for Central Valuation, Upa Sastri 2015
7	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	133/27.05.15	738000	Advance towards payment of TA/DA/Remu to Examiners of Upa Sastri 2015
8	Biswajit Panda M/s Panda Tour & Travel	333/27.06.15	175000	For provide of hired vehicle for exam 2015 Shastri-Part-I
9	Centre Supdt. +3 Shastri Part-I Exam. 2015	336/28.06.15	65498	Postal Expenses
15	Sarat Kumar Behera	643/24.08.15	2000	Refreshment & Lunch to member of tringular Committee on 25/8/15 & 26/8/2015
16	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	648/25.08.15	470000	Towards payment of TA/DA/CA/Remu to Exam. of Shastri P-I 2015
17	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	649/25.08.15	6000	Central valuation contigent
18	Dr. Biswanath Swain, Principal, J.V.K.M., Puri	657/26.08.15	6000	Central valuation contigent
19	Dr. Biswanath Swain, Principal, J.V.K.M., Puri	667/28.08.15	450000	Towards payment of TA/DA/CA/Remu to Exam. of Shastri 2015
26	Biswajit Panda M/s Panda Tour & Travel	666/28.08.15	50000	Hired vehicle
28	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	701/10.09.15	530000	Central valuntion for Shastri Part-II
29	Biswajit Panda M/s Panda Tour & Travel	742/21.09.15	70000	Providing of Vehicles to S.J.S.V., Puri
32	All Centre Supdt. +3 Shastri 2016	1332(A)/19.02.16	93460	Postal Expenses
33	M/s Banerjee Tours & Travel, Puri	1330/19.02.16	150000	Supply of Vehicle for Exam, 2016
34	M/s Banerjee Tours & Travel, Puri	1385/26.02.16	150000	Supply of Vehicle for Exam, 2016
35	All Centre Supdt. Upa Sastri Exam. 2016	1386/27.02.16	167500	Postal Expenses
37	Principal, J.V.K.M., Puri	1496/29.03.16	160000	Central Valuation +3 Shastri III year
38	Principal, J.V.K.M., Puri	1495/29.03.16	3000	Contigent Expenses
39	Principal, Abhaya Skt.	1494/29.03.16	247000	Adv. For TA/DA/Remu

	College, Kendrapara			to Examiners	
40	Principal, Abhaya Skt. College, Kendrapara	1493/29.03.16	3000	Contigent Expenses	
41	Principal, Rama Chandra Skt. College, Balasore	1492/29.03.16	267000	Central Valuation	
42	Principal, Rama Chandra Skt. College, Balasore	1491/29.03.16	3000	Contigent Expenses	
TOTAL			4432814		

From the above table it is ascertained that, advances to the tune of Rs. **4432814.00** which was paid during the year 2015-16 was remained unadjusted as on 31.03.2017.

As per Finance Department Circular No. 2221/F dtd. 8.3.2002 read with letter no. 15179/DLFA, dtd. 28.9.2013, advances which remained outstanding for more than one year without any valid reasons is to be treated as loss to the concerned institution and liable to be surcharged against the officials responsible. As such, unadjusted advance to the tune of Rs. **4432814.00** which is outstanding for more than one year without any valid reasons are suggested for recovery from the officers as detailed in the table below.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Dr. Madhab Ch. Panda	LECTURER	Shree Jagannath Sanskrit Viswavidyalay, PURI	75000
2	Prof. Gangadhar Panda, Vice Chancellor	Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalay, PURI	2216407
3	Sarat Kumar Behera	Sr.Asst.	Shree Jagannath Sanskrit Viswavidyalay, PURI	1000
4	Madhusudan Mishra	Controller of Examination and Registrar IC	Shree Jagannath Sanskrit Viswavidyalay, PURI	2140407

PARA: 9 GRANTS

Shree Jagannath Sanskrit Viswabidyalaya - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	40322365.00	184424000.00	224746365.00	104526295.00	31-03-2017	120220070.00	
	GRAND TOTAL	40322365.00	184424000.00	224746365.00	104526295.00		120220070.00	

Comments :

STATEMENT SHOWING THE DETAIL POSITION OF GRANTS IN RESPECT OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2016-17							
Sl. No.	Particulars	Un-Utilised Grants as on 01.04.2016	Grants Received during the year 2016-17	T O T A L	Grants utilised / Refunded during the year 2016-17	Unspent Balance of Grants as on 31.03.2017	
1	2	3	4	5	6	7	
A	STATE GOVERNMENT GRANTS						
1	Grants for Salary & Pensionary benefits	0.00	82324000.00	82324000.00	82324000.00	0.00	
2	Grants for Other Expenses	0.00	2100000.00	2100000.00	2100000.00	0.00	
3	Grants for Infrastructure Development	8000000.00	0.00	8000000.00	6000000.00	2000000.00	
4	Grants for Installation of Wi-Fi	16.00	0.00	16.00	0.00	16.00	
5	RUSA GRANT	0.00	100000000.00	100000000.00	0.00	100000000.00	
TOTAL [A]		8000016.00	184424000.00	192424016.00	90424000.00	102000016.00	
B	UGC GRANTS						
1	UGC Grants pertaining to XII Plan	24224519.00	0.00	24224519.00	14102295.00	10122224.00	
2	UGC Grants up to XI Plan (Unclassified)	0.00	0.00	0.00	0.00	0.00	
TOTAL [B]		32322349.00	0.00	32322349.00	14102295.00	18220054.00	
GRAND TOTAL [A + B]		40322365.00	184424000.00	224746365.00	104526295.00	120220070.00	

YEAR WISE BREAK-UP OF UNSPENT GRANTS AS ON 31.03.2017

Unspent Balance of Grants as on 31.03.2016		RPT	EXPR	BALANCE as on 31.03.2017
YEAR	AMOUNT			
2016-17	0.00	184424000.00	84424000.00	100000000.00

2015-16	8000016.00	0.00	6000000.00	2000016.00
2014-15	0.00	0.00	0.00	0.00
Prior to 2014-15	32322349.00	0.00	14102295.00	18220054.00
TOTAL	40322365.00	184424000.00	104526295.00	120220070.00

PARA: 10 UTILISATION CERTIFICATE

Shree Jagannath Sanskrit Viswabidyalaya - 2016-2017

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	01-04-2016	66599170.00	104526295.00	171125465.00	129259000.00	31-03-2017	41866465.00	
	GRAND TOTAL	66599170.00	104526295.00	171125465.00	129259000.00		41866465.00	

Comments :

Sl. No.	L.No.& date	To whom sent	UC POSITION OF SJSV	Amount(in Rupees)	Scheme	Relate to which Years' Grant
1	300/16.1.17	FA-cum-Joint Secretary to Govt.of Odisha, Deptt. of Higher Education		39712000	Salary & Pensionary benefit	2016-17
2	300/16.1.17	FA-cum-Joint Secretary to Govt.of Odisha, Deptt. of Higher Education		1050000	Non salary items	2016-17
3	4288/23.11.16	FA-cum-Joint Secretary to Govt.of Odisha, Deptt. of Higher Education		8000000	105 seated Ladies Hostel	2015-16
4	2805/18.7.16	FA-cum-Joint Secretary to Govt.of Odisha, Deptt. of Higher Education		78397000	Salary & Pensionary benefit	2015-16
5	2805/18.7.16	FA-cum-Joint Secretary to Govt.of Odisha, Deptt. of Higher Education		2100000	Non salary items	2015-16
		Total		129259000		

The total amount of expenditure for which UC is due for submission during the year under audit i.e. 2016-17 is Rs. 41866465.00 but as detailed in the above table, UC for an amount of Rs. 129259000.00 only was submitted during the year. The total percentage of submission of UCs was only 60.88 % of total UCs due which is obviously not encouraging. Hence, the attention of higher authorities is invited in the matter to impress upon the University officials to initiate special drive for early submission of pending UCs and compliance reported to audit

YEAR WISE BREAK UP OF PENDING UC as on 31.03.2017

Sl. No.	Reference to Year of Expenditure	Amount for which UC is pending for submission as on 31.03.2016	UC DUE	TOTAL	UC SUBMITTED DURING 2016-17	UC OUTSTANDING

i	Up to 2013-14	22658849.00	0	22658849	0	22658849
ii	2014-15	240000.00	0	240000	0	240000
iii	2015-16	43700321.00	44796679	88497000	88497000	0
iv	2016-17		59729616.00	59729616	40762000	18967616
TOTAL		66599170.00	104526295	171125465	129259000	41866465

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
NIL

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PARA: 12 LOSS OF STOCK & STORE

12.1 -
NIL

PARA: 13 AUDIT OF RECEIPTS

13.1 - Non-realisation of rent of the building used as ATM counter by SBI
<p>Study of the file no. Dev.-62/98 revealed the following points. In response to the proposal for opening of an ATM counter inside the University premises, the Chief Manager, SBI, Puri vide their letter no. 60, dated 01.01.2011 has requested the University authorities to provide suitable accommodation for the purpose preferably at the main gate of the viswavidyalaya. It was also categorically expressed there-in that 'rent will be paid as per negotiation' (p-167/c). The Development officer of the University vide his letter no. 2441, dated 01.05.2012 requested the Chief Manager, SBI, Puri to fix up the rent as per rules of the bank and to make necessary arrangements for up to date payment (p-226/c). From the letter no. 2434, dated 02.05.2013 of the Development officer, SJSV addressed to the Chief Manager, SBI, Bhubaneswar (at p-272/c), it is learnt that ATM counter is functioning since May, 2011. During course of discussion by the then V.C. with G.M. & D.G.M. of SBI, it was agreed upon to fix the rent of ATM counter building @ Rs. 5000.00 per month.</p> <p>The above facts also endorsed by the University Engineer in his official note at p-109/N of the file. In the Officers' level meeting held on 26.12.2013, the fair rent offered by SBI authorities for the ATM counter @ Rs. 5000.00 p.m. was adjudged as justified and it was also decided to execute a bi-parties agreement for the purpose (p-333/c)</p> <p>.The Development officer of the University vide his letter no. 2716, dated 03.06.2014 intimated the Chief Manager, SBI, Puri regarding acceptance of the mutually agreed fair rent @ Rs. 5000.00 p.m. and also requested to execute the necessary bi-parties agreement (p-344/c).</p> <p>Looking at the facts, circumstances & development of events narrated above, the audit is of view that even though a series of correspondences, discussions & meetings were held but no outcome oriented effective steps were taken by the learned authorities to save the university from recurring financial loss arising due to non-realization of rent of its own property.</p> <p>Moreover, it is pertinent to mention that the issue was also raised by last audit and the university authorities assured then for execution of the required bi-parties agreement on priority basis.</p> <p>As such, through issue of audit objection memo, it was asked to intimate audit as regards execution of any Agreement for the purpose along with Amount of rent collected, if any. Further, in the Audit Objection memo, it was also categorically indicated that in absence of any valid reply, the amount of income due during the year 2015-16 i.e. Rs. 60,000.00 (@ Rs. 5000.00 p.m. for 12 months) will be treated as 'loss'. But in response, it was replied "the copy of the officers level meeting held on 26.12.2013 has already been communicated to the Registrar and University Engineer vide office letter no. 205, dated 16.01.2014. as per the said proceedings, the University Engineer has been requested to take necessary follow up action vide this office letter no. 2669, dated 30.05.2014. Action taken by the U.E. is awaited so far." The reply is not up to the point of objection raised by audit. Shifting of responsibility can never save the viswavidyalaya from sustaining recurring financial loss. As such, non-realization of rent of ATM counter during the year 2015-16 amounting to Rs. 60,000.00 is treated as loss and suggested for recovery.</p> <p>However during exit conference the local authority submitted the compliance in separate sheet regarding the details with deposit. Which has been verified on the spot and its deposit on page-189 of Main Cash Book on dated 09.05.2018. (Rs.410000.00 from May-2011 to April-2018)</p> <p>Hence the para is dropped.</p>
13.2 - Less deposit of building rent by SBI, Shree Vihar branch
<p>On scrutiny of the file no. Estt.(g)-01/14 relating to fixation of rent towards hire accommodation of SBI for its branch in the multipurpose building</p>

of the university, it was found that as per letter no. 8043, dated 11.11.2013 of the Executive Engineer, R&B, Puri (p-3/c), the fair rent for the portion of multipurpose building used by SBI was fixed @ Rs. 20,136.00 per month excluding Municipality taxes which remained valid for three years i.e. 2013-14 to 2015-16. Further, the 'Deed of Lease' executed on 17th June 2014 between S.J.S.V. represented by the Registrar of the viswavidyalaya and the State Bank of India, SJSV branch, Puri represented by the branch manager also corroborates the payment of rent by the bank @ Rs. 20.136.00 p.m. **without anydeduction**

But, on cross verification of deposit of rent by the bank w.r.t. Main Cash Book & Viswavidyalaya SB A/c no. 33299668744, it was observed that the rent @ Rs. 18,122.00 p.m. was deposited by the bank for the month of March,2016 to February, 2017 instead of rent @ Rs.20.136.00 p.m. as determined & agreed upon earlier. As a result of such short deposits of rent by the bank, the university sustained loss amounting to Rs. 24,168.00 during the year 2016-17 as calculated below.

Rent due for collection	Rent deposited by the bank	Loss due to
during the year 2016-17	during the year 2016-17	Short-deposit
Rs. 2,41,632.00	Rs. 2,17,464.00	Rs. 24,168.00
(Rs. 20,136.00 x 12)	(Rs. 18,122.00 x 12)	

However during Exit Conference it is stated that the area mention and calculated by audit need rectification. As per the Plinth area of the multi purpose building given by the Development Section it is seen that the entire ground floor is occupied by the SBI office and half of the 1st floor is under occupation of SBI the other half is occupied by the Post office.The detail calculation of area wise fair rent of the offices from inception to 31.03.2017 is furnished below.

Analysis of rent due for deposit per month

		Bank	Post Office
cost of building	7388360		
Total plinth area	6157	4618	1539
capital cost per sqft	1199.99	5541570.00	1846490.10
rent per annum i.e.8% of the capital cost per sqft	95.98	443254.11	147719.21
rent per month per sqft	8.00	36937.84	12309.93

Para-13 of SJSV, Puri for the year 2016-17

SL NO	Particulars	Ground Floor	1st Floor	TOTAL	Total period of occupation	Total month of occupation	Rent due for deposit per month	Total Rent due for deposit	Rent already deposited@ 18122/ month	Balance rent to be deposited
1	2	3	4	5	6	7	8	9	10	11
1	Total Plinth Area in Sqft	3078.5	3078.5	6157						
2	Area occupied by	3078.5	1539.5	4618	01.01.2013-31.03.2017	51	36937.84	1883830	924222	959608

SBI										
3 Area occupied by Post Office	0	1539	1539	25.10.2013-31.03.2017	41	12309.93	504707	0	504707	
Total	3078.5	3078.5	6157							1464315

Therefore the local authority is advised to effect the recovery of outstanding rent in the present rate of rent on multipurpose building occupied by the State Bank of India as calculated above as on 31.03.2017 .

A total sum of Rs.959608.00 needs realisation from SBI, SJSV Branch,Puri. Out of which Rs. 24168.00 has been suggested for recovery in previous year Audit Reports (vide para 13.2 of AR 2015-16).

As such Rs.935440.00 is now suggested for recovery from the following persons in case of non realisation from the concerned institution.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Ramesh Chandra Mishra	Registrar	Shree Jagannath Sanskrit Viswavidyalay, PURI	67254
2	Prof. Nilakantha Pati	Ex-Vice Chancellor	SJSV, Puri	42798
3	SriPyariMohan Pattanaik	Ex- Registrar	SJSV	48912
4	Prof. Radha Madhab Dash	Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalay, PURI	48912
5	Prof. Gangadhar Panda, Vice Chancellor	Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalay, PURI	220103
6	Sri Rama Chandra Dash	Ex- Registrar	Shree Jagannath Sanskrit Viswavidyalay, PURI	122280
7	Madhusudan Mishra	Controller of Examination and Registrar IC	Shree Jagannath Sanskrit Viswavidyalay, PURI	73368
8	Sri Gobinda Kar	Ex- Development Officer Incharge	Shree Jagannath Sanskrit Viswavidyalay, PURI	311813

13.3 - Non-Collection of Rent & Other Charges relating to multipurpose building used by the Post Office

Checking of File No. Dev-18/89 & Dev-62/98 reveals that the Shree Vihar Post Office is functioning since 27.03.1999. Long back, while the proposal for opening of a Sub-Post Office inside SJSV premises was under active consideration, the Development Officer, SJSV vide his letter no. 10282, dated 31.10.1989 (at p-12/c) addressed to the Senior Superintendent of Post Offices, Puri has assured not to charge any rent for the temporary accommodation initially but it was categorically spelt out there that when permanent building for Sub-Post Office will be provided, suitable action for fixation of rent will be taken. Further, vide letter no. 57, dated 04.01.2013, it was proposed to utilize the single storied building (Arogya Kendram building having ground floor facility) for accommodation of the post office on rental basis. Subsequently, the left side portion of the 1st floor of the multipurpose building inside the viswavidyalaya premises was allotted vide letter no. 5296, dated 25.10.2013 for functioning of Shree Vihar Post Office on realization of electricity and water charges only but surprisingly no mention was made about the rent of the building portion.

From the above narration, it is construed that Post Office is functioning in 1st floor of multipurpose building since October, 2013 but as evident from the contents of the referred files, no effective steps have yet been taken as regards fixation of building rent for the same. This issue was also raised by last audit and the University authorities assured then that the matter of fixation of rent shall be pursued on priority basis.

In view of the above, audit objection memo was issued eliciting the following related information.

- 1-The actual date of shifting of Post office to 1st floor of multipurpose building.
- 2-The total plinth area (floor wise, if any) used by the Post Office.
- 3-The copy of the fair rent certificate, if obtained from Executive Engineer (R&B), Puri.
- 4-Amount collected towards rent, if any since occupation by the Post Office.

5-Amount deposited & realized as regards electricity charges & water charges, if any since occupation by the Post Office.

In the audit objection memo, it was also mentioned that in absence of above required information, the approximate monthly rent as calculated by last audit i.e. Rs. 25,444.00 p.m. will be taken into account for determining the pecuniary loss sustained by the Viswavidyalaya on this score. The local authority did not respond to the audit queries made above rather both Development section & Establishment section of the university surprisingly denied their involvement with the issue. However, taking the approximate monthly rent as calculated by last audit into consideration, the total rent amount due comes to Rs. 3,05,328.00 (25,444.00 x 12) which is considered as loss to the university and suggested for recovery.

However during Exit Conference it is stated that the area mention and calculated by audit need rectification. As per the Plinth area of the multi purpose building given by the Development Section it is seen that the entire ground floor is occupied by the SBI office and half of the 1st floor is under occupation of SBI the other half is occupied by the Post office. The detail calculation of area wise fair rent of the offices from inception to 31.03.2017 is furnished below.

Analysis of rent due for deposit per month			
		Bank	Post Office
cost of building	7388360		
Total plinth area	6158	4618	1539
capital cost per sqft	1199.80	5541570.00	1846490.101
rent per annum i.e.8% of the capital cost per sqft	95.98	443254.11	147719.2081
rent per month per sqft	8.00	36937.84	12309.934

Para-13 of SJSV, Puri for the year 2016-17

SL NO	Particulars	Ground Floor	1st Floor	TOTAL	Total period of occupation	Total month of occupation	Rent due for deposit per month	Total Rent due for deposit	Rent already deposited@ 18122/ month	Balance rent to be deposited
1	2	3	4	5	6	7	8	9	10	11
1	Total Plinth Area in Sqft	3079	3079	6158						
2	Area occupied by SBI	3079	1540	4619	01.01.2013-31.03.2017	51	36945.84	1884238	924222	(Dealt in para 13.2)
3	Area occupied by Post Office	0	1539	1539	25.10.2013-31.03.2017	41	12309.93	504707	0	504707
	Total	3079	3079	6158						504707

Therefore the local authority is advised to effect the recovery of outstanding rent in the present rate of rent on multipurpose building occupied by the Post office as calculated above as on 31.03.2017 .

Hence a total sum of Rs.504707.00 needs realisation from the post office situated in side the premises of multipurpose building of SJSV ,puri.

However a total sum of Rs. 737873.00 (vide para no-13.3 of AR 2015-16 for Rs.305328.00 + vide para no 13.7 of AR 2014-15 for Rs.432545.00) has already been suggested for recovery previously.

13.4 -

Less interest receive GPF deposit

While checking the deposit and drawal of GPF of university employees with reference to GPF cashbook etc. it is revealed that GPF of the employees deposited in different banks in safe of fixed deposits @7% during the year 2016-17. But calculation of GPF principal and interest compounded there of as per the laser is 8.1% (govt. GPF rule). This is a lost to the university and if this practise continues it will encrose the deposit of other employees at the time of final payment.

It was asked through objection statement to clarify such irregularities but no reply was given by local authority.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

SHRI JAGANNATH SANSKRIT VISHVAIDYALAYA, SHRI VIHAR, PURI

STAFF POSITION AS ON 01.04.2015

SI No.	Name of the post	Scale of Pay & Pay Band	Sanctioned Strength	Men in position	No.of Vacancies	Remarks
1	2	3	4	5	6	7
1	Vice-Chancellor	75000 (Consolidated)	1	1	0	
2	Registrar	37400-67000+GP-9000	1	0	1	
3	Comptroller of Finance	15600-39100+GP-6600	1	1	0	
4	Controller of Examinations	37400-67000+GP-9000	1	1	0	
5	Development Officer	37400-67000+GP-9000	1	0	1	
6	Assistant Registrar	Vacant	1	0	1	
7	P.E.O.	9300-34800+GP-4600	1	1	0	
8	Assistant Librarian	9300-34800+GP-5400	1	1	0	
9	Section Officer-Level-I	9300-34800+GP-4600	1	1	0	
10	Section Officer-Level-II	9300-34800+GP-4200	3	3	0	
11	P.A. to V.C.	9300-34800+GP-4200	1	1	0	
12	Senior Assistant	9300-34800+GP-4200	12	6	6	
13	Junior Assistant	5200-20200+GP-2000	5	0	5	
14	Senior Stenographer	9300-34800+GP-4200	2	2	0	
15	Junior Stenographer	5200-20200+GP-2800	2	1	1	
16	Senior Grade Typist	5200-20200+GP-2400/2800	2	1	1	
17	Junior Grade Typist	5200-20200+GP-2000	2	2	0	
18	Diarist-cum-Dispatcher	5200-20200+GP-2000	1	1	0	
19	Driver	5200-20200+GP-2000	2	1	1	

20	Library Attendant	5200-20200+GP-1800	2	0	2	
21	Duftary	4440-14680+GP-1750	1	0	1	
22	Matron	4440-14680+GP-1750	1	0	1	
23	Peon	4440-14680+GP-1600	16	13	3	
24	Sweeper-cum-Watchman	4440-14680+GP-1500	7	6	1	
25	Watchman	4440-14680+GP-1500	1	1	0	
26	Professor	37400-67000+GP-10000	7	4	3	
27	Reader	37400-67000+GP-9000	12	3	9	
28	Lecturer	15600-39100+GP-6000	19	7	12	
29	Principal, B.Ed	15600-39100+GP-6000	1	0	1	
30	Lecturer, B.Ed	15600-39100+GP-6000	6	6	0	
CARS						
1	Research Officer	15600 (Consolidated)	3	2	1	
2	Clerk-cum-Typist	5200 (Consolidated)	1	0	1	
3	Peon	4440 (Consolidated)	1	1	0	
TOTAL			119	67	52	

14.2 - Irregular expenditure of fixing steel gate

Vr No.73/ 23.4.2016

On scrutiny of the above paid voucher it is seen that Rs.39360.00 has been spent towards fixing and filling of stainless steel gate. Detail dimension and Rate paid as follows.

9'.00 x 7.00' @ 624.76 / Sqft. = 29,360.00

For the above expenditure following records were asked to produced

- 1.Detail process of payment
- 2.Schedule of rate of Rs.624.7/ Sqft.
- 3.Detail installation of the gate or payment to labourers in this regard is not available in the file.

But no reply was furnished by the local authority till the close of audit.

More over expenditure of fixing steel gate has been paid from UGC A/c Vide Vr no-213/31.03.2017. which needs clarification.

As such Entire amount of Rs.29360.00 is kept under objection till production of a fore said required records and registers to audit.

14.3 - Reimbursement of NAAC expenditure

While checking the expenditures incurred towards NAAC it is Observed that Rs.3,51,441/-

has been spent towards NAAC PEER Team visit to S.J.S.V. during 2016-17.

Details of expenditure as follows

1. Contingency	-	Rs.67,344.00
2. Hire charges of vehicle	-	Rs.32,895.00
3. T.A. / DA	-	Rs.82,207.00
4. Hon	-	Rs.69,000.00
5. Lodging & Boarding	-	<u>Rs.99,995.00</u>
Total-		Rs.3,51,441.00

As per rule the amount spent in this score is reimbursable by U.G.C. Hence reimbursement of such amount if there any was asked to produced t o audit for check.

But no such receipt receipt of the same produced to audit.

As such entire amount of Rs. 351441.00 is kept under objection till production of the receipt of the NAAC expenditure. to audit.

However during exit conference the local authority produced the reimbursement amount of Rs.201207.00 vide Annexure-III which has been deposited in A/C No-32920210415 of SBI,SJSV Branch.

Hence balance amount of Rs.150234.00 spent over and above the reimbursement amount out of own fund is kept under objection till production of necessary justification of the expenditure to audit.

14.4 - Excess payment made in purchase of examination answer .

Vrno-912 dt 06.10.16

While checking the above paid voucher with ref. to main cashbook it is found that Rs 6,74,230.00

has been paid to M/S Jayashree off set, puri towards supply of printed answer @3.53/ each for 1,91,000 no.s of answer

On verification of such file No. store 95/2013 purchase of answer , it is noticed that as per the syndicate decision via item-6 dt 21/3/16, P-205/C and syndicate decision P-228/C payment has been made to M/s Jayashree off set puri who was L4 in the comparative statement

But at P-270 &271 it is seen that the VAT no./ certificate submitted by the farm is not genuine and forged one as per the verification certificate given by the commercial tax office, Puri

As such this is highly irregular and the differential rate between L1 & L4 needs recovery

In response to the audit objection statement the local authority replied as follows

"After gone through the comparative statement and purchase committee report for tender process of purchase Answer Scripts for the year 2016. It is found that five bidders have been participated. The lowest(1) and lowest(2) have been rejected due non submission document and EMD. The contest between there bidders where B.N. Print House quoted Rs.3998/- per thousand the highest among all. His case is not come to consideration. The compare between two bidders they Data Form & Jayashree Offset. They quoted rate as follows.

Data Form	-	Rs.3483 (per thousand)
Jayashree Offset	-	Rs.3530 (per thousand)

The Data Form has submitted sample copy of paper which is inferior quality in comparison to other four bidders as per purchase committee report. The paper is local make and probably of 52 G.S.M. Then lowest-4 (Jayashree Offset) was taken into consideration whose quoted amount is Rs.3530 per thousand of Answer Books sand sample copy of paper is emani brand and 58 G.S.M. which is superior that of

M/s Data form. After giving supply order of Jayashree Offset paper verified in EPM & found that his paper is 58 G.S.M.

Then he has taken final bill for answer Scripts of 3 lakh. Then in the year 2016 he ordered to supply the answer Books 265270 for the year Examination 2017. He supplied 191500 and submitted the bill of Rs.675995 on 30.06.2017. The amount has been concurred in by Comptroller of Finance and approved by Syndicate. Then sanction order issued by O.I.C. Store. After that Comptroller of Finance finding that his vat clearance which he submitted at the time of tender is forged. Then he submitted the genuine vat clearance from 2015 to March 2018 and GSTN Certificate. But payment was not made. A committee was constituted to find out the way for payment. The Committee in his report due to forged certificate he is not eligible to get order lowest-I is eligible to get order. But lowest-1 was rejected due not submission EMD. But Committee final conclusion is that different between Jayashree Offset and lowest(1) amount 33 paise may be deducted of 2016 and 2017 answer s which comes to Rs.1,62,195/- finally the Rs.1,62,195/- has debited from Rs.675995 and Rs.513800 was paid to him.

But then comparison two valid bidders they are M/s Data Forms and Jayashree Offset. If Jayashree Offset was not get order the Data Farms may get the order. The difference between Data Form & Jayashree Offset is Rs.3.53 – 3.48 = .05 paise.

Now the Audit observation is that .05 x 491500 = Rs.24575 is to be deducted.

His deduction amount is Rs.162195 – Rs.24575 = Rs.137620

Now Rs.137620/- be paid to M/s Jayashree Offset, Puri to avoid legal litigation. "

Reply of the local authority is not convincing. Actually the L1 of the tender was 3.20/ and not taken into consideration due to non submission of EMD .

As such 191000 X 0.33 p (3.53-3.20)=63030.00 excess paid is suggested for recovery.

However during exit conference the local authority replied through compliance sheets and agreed for payment as per the L-1 rate.

Hence 191000 X 0.33 p (3.53-3.20)=63030.00 excess paid is suggested for recovery.

For such excess payment following persons involved in the tender process are held responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Prof. Gangadhar Panda, Vice Chancellor	Ex-Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalay, PURI	15758
2	Alok Ranjan Behera	Comptroller of Finance	Shree Jagannath Sanskrit Viswavidyalay, PURI	15758
3	Madhusudan Mishra	Controller of Examination and Registrar IC	Shree Jagannath Sanskrit Viswavidyalay, PURI	15757
4	Ramesh Chandra Mishra	Registrar	Shree Jagannath Sanskrit Viswavidyalay, PURI	15757

PARA: 15 AUDIT ON WORKS

15.1 - Irregular execution Development work In UGC a/c -

On scrutiny of the UGC cashbook & vouchers it is found that following development works are executed out of the UGC fund.

Sl.No.	Vr. No & Date	Name of the Work	Amount
1.	201/30.03.2017	Const. of boundary wall	Rs.3,80,762.00
2.	207/31.03.2017	Const. of addl. room for class IV employees	Rs.7,40,473.00
3	208/31.03.2017	Repr. & Renv. of Class IV employees Barrack	Rs.11,99,580.00
4	213/31.03.2017	Repr. of Main gate & Guest house gate	Rs.4,04,103.00
5	209/31.03.2017	Repr. of Sports Complex	Rs.1,29,935.00
6	210/31.03.2017	Repr. of Health Centre	Rs.2,09,603.00
7	211/31.03.2017	Repr. of Class-III employees Qr	Rs.11,89,607.00

8	212/31.03.2017	Repr. Of University Guest House	Rs.25,072.00
9	214/31.03.2017	Repr. & Renv. of Prayer Hall	Rs.7,56,059.00
10	59/17.08.2016	Development of Lawn	Rs.15,48,842.00
Total			Rs.65,84,036.00

Following irregularities are noticed at the time of verification of the file.

1. No separate work case record has been opened for each development work.
2. No Estimate duly approved by the administrative authority and technical sanction by competent authority produced to audit for verification.
3. As per OPWD code detail measurement of the work duly should be entered in the measurement book and duly check measurement by the competent person produced to audit . But no such Measurement Book produced to audit.
4. No analysis of rate, Schedule of rate, Material statement, lead statement etc produced to audit for necessary verification of the rate paid.
5. Pre-measurement with photo of the repairing works prior to execution could not available to audit.
6. Prior payment to the Contractor, Govt. dues like VAT and IT have not been deducted from the work bill.
7. Completion Certificate along with handover of the projects to the University are not available.

The aforesaid audit observations were asked to be confirmed & commented upon through issue of audit objection memo.

In response, the local authority did not return the POM till close of audit.

Hence IT @ 2% and VAT @4% of Rs.6584036.00 comes to Rs.131681.00 suggested for recovery and total amount of Rs.6884036.00 is kept under objection till production of above records to audit.

How ever during exit conference it was stated that net work bill amount has been paid to the contactors deducting the govt. dues and the also deposited in proper quarter. The detail records produced at the time of exit conference were examined and details of which furnished below.

Details of Govt. dues deducted and deposited

SL NO	Vr. No & Date	Name of the Work	Gross amount	Deductions						Net Paid
				Royalty	Sales Tax	VAT	L.Cess	IT	Total	
1	2	3	4	5	6	7	8	9	10	11
1	207/31.03.2017	Const. of addl. room for class IV employees	740473	0	230418	0	46082	92167	368667	371806
2	208/31.03.2017	Repr. & Renv. of Class IV employees Barrack	1199580						0	1199580
3	213/31.03.2017	Repr. of Main gate & Guest house gate	404103						0	404103
4	209/31.03.2017	Repr. of Sports Complex	129935						0	129935
5	210/31.03.2017	Repr. of Health Centre	209603						0	209603
6	211/31.03.2017	Repr. of Class-III employees Qr	1189607						0	1189607
7	212/31.03.2017	Repr. Of University Guest House	25072						0	25072
8	214/31.03.2017	Repr. & Renv. of Prayer Hall	756059						0	756059
9	Total		4654432						368667	4285765
10	201/31.03.17	Development of Lawn	1360052	22397	68001	0	13601	27201	131200	1228852
11	59/17.08.2016	Development of	188790	0	9440	0	0	3776	13216	175574

		Lawn									
12	201/30.03.2017	Const. of boundary wall	380762	0	18850	0	3770	7540	30160	350602	
			6584036								

Hence IT @ 2% and VAT @4% of Rs.6584036.00 comes to Rs.131681.00 suggested for recovery is here by dropped and total amount of Rs.6884036.00 is kept under objection till production of required records to audit.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - B.Ed. Shikshya Sastri Accounts	
16.1 - B.Ed. Shikshya Sastri Accounts	
By the effort of the authorities of the Vishvavidyalaya, the training course like Shikshya Sastri (B.Ed.) was opened since the academic session 2014-15 with assistance of the State Govt. with intake capacity of 100. But subsequently as per the norms of the NCTE, the intake capacity was reduced to 50 from the academic session 2015-16. The financial position of the department for the year 2016-17 is furnished below.	
Financial Position of B.ED (Sikshya Sastri) Account for the year 2016-17	
Opening Balance as on 01.04.2016	1138.00
Receipt during the year 2016-17	206496.00
Total	207634.00
Expenditure during the year 2016-17	21998.00
Closing Balance as on 31.03.2017	185636.00
Details of Closing Balance	
SBI, Main Branch, Puri / SB A/C No. 32665989839	185636.00
16.2 - BRAHMI LADIES HOSTEL	

Previously, since inception of the Vishvavidyalaya, the Ladies Hostel was functioning in a rented building. Subsequently one Ladies Hostel was constructed during the year 1999 in the campus of the Vishvavidyalaya by the name "Brahmi Ladies Hostel" with the financial assistance of UGC. Year after year, the demand of the students for accommodation in the hostel is being increased enormously. The accommodation capacity of the hostel is 176 . The watch ward and matron facility have been provided to the hostel for safety and security of the lady boarders. The financial position of the hostel for the year 2016-17is furnished below.

Financial Position of BRAHMI LADIES HOSTEL for the year 2016-17

Opening Balance as per Audit as on 01.04.2016	3103017.2
Receipt during the year 2016-17	917513.00
Total	4020530.20
Expenditure during the year 2016-17	696550.00
Closing Balance as per cash book/Audit as on 31.03.2017	3323980.20
Details of Closing Balance:	
(i) SBI, Sri Vihar SB A/C No.33276513672	1723028.00
(ii) OGB, Sri Vihar SB A/C No.50	434078.20
(iii) In shape of TDR	1168234
TOTAL	3325340.20
Closing Balance as per Bank	
(i) SBI, Sri Vihar SB A/C No.33276513672	1509293
(ii) OGB, Sri Vihar SB A/C No.50	426850.2
(iii)T.D.R	1168234
Total	3104377.2
Difference(Excess amount in Bank need to be reconciled)(as per last AR)	1360

16.3 - Viswanath Kabiraj Gents Hostel

Shri Jagannath Sanskrit Vishvavidyalaya, Shri Vihar, Puri has a Gents Hostel inside the campus named "Biswanath Kabiraj Chhatrabas" with 96 seats.

Financial Position of GENTS HOSTEL for the year 2016-17

Opening Balance as per Audit as on 01.04.2016	769586
Receipt during the year 2016-17	333193.00
Total	1102779.00
Expenditure during the year 2016-17	366846.50
Closing Balance as per cash book/Audit as on 31.03.2017	735932.50

Details of Closing Balance:	
(i) SBI, Sri Vihar SB A/C No.33796519468 S.J.S.V., Sri Vihar, Puri	313798.50
(ii) OGB, SB A/C No.037 Sri Vihar, Puri	81975.00
(iii) TDR No.-RDP-511100103 in NGB	340159.00
TOTAL	735932.50
Difference	Nil

16.4 - Pension Accounts

Financial Position of PENSION ACCOUNT for the year 2016-17	
Opening Balance as per Audit as on 01.04.2016	14491991.00
Receipt during the year 2016-17	19439395.00
Total	33931386.00
Expenditure during the year 2016-17	18787533.00
Closing Balance as per cash book/Audit as on 31.03.2017	15143853.00
Closing Balance as per Pass book SBI A/C No.10202296936 S.J.S.V., Sri Vihar, Puri	14893788.00
	250065.00
Difference (Cheque No.751213 dt.31.03.2016 issued during 2015-16 but debited for Pass Book on 02.04.2016)	250065.00
Details of Closing Balance:	
Cash in hand	Nil
Cash at Bank	14893788.00
Total	15143853.00

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

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17.1 - UGC ACCOUNTS

The UGC sponsored General Development Assistance Scheme under XIIth Plan period (2012-13 to 2016-17) was in operation in this viswavidyalaya during the year under audit. The financial position of the programme for the year 2016-17 is furnished here under.

FINANCIAL POSITION OF UGC ACCOUNT FOR THE YEAR 2016-17

Opening Balance as per Audit as on 01.04.2016	51143821.00
Receipt during the year 2015-16	2886235.00
TOTAL	54030056.00
Expenditure during the Year 2016-17	14352984.00
Closing balance as per Audit as on 31.03.2017	39677072.00
Closing Balance as per Cash Book as on 31.03.2017	34400824.00
DIFFERENCE	5276248
(Due to non-inclusion of TDR amount in Closing Balance of the Cash Book)	
1. Closing balance as per Audit as on 31.03.2017	39287228.00
2. Less: Amount in shape of TDR kept outside the Cash book (-)	5276248
3. Closing Balance as per Cash Book as on 31.03.2016	34400824.00

17.2 - CARS Account

In 1986, on behalf of the Viswavidyalaya, a research programme was commenced on three specific projects to do higher research on history and concepts basing on Shree Jagannath consciousness, on Sanskrit language and to decipher the inions of Lord Jagannath temple. In the beginning this research programme was funded out of 45% interest money of Shri jagannath Hundi. Since 1992, all these research programmes are allowed to run under the banner 'CARS' the Centre of Advance Research in Sanskrit and the Government of Odisha extended financial support since 2005.

Financial Position of CARS ACCOUNT for the year 2016-17

Opening Balance as per Audit as on 01.04.2017	62280
Receipt during the year 2016-17	2062
Total	64342

Expenditure during the year 2016-17	42918
Closing Balance as per audit as on 31.03.2017	21424
Closing Balance as per Cash book on 31.03.2017	16584
Difference(As pointed out in last audit which has not yet been reconciled)	4570
Closing Balance as per Bank Pass Book, OGB, Sri vihar, Puri A/C No.169 as on 31.03.2017	16584
difference	0

17.3 - Career & Counselling Cell

The scheme of Career and Counselling Cell was established in Shree Jagannath Sanskrit Viswavidyalaya, Puri with an aim to address the diverse socio-economic handicaps and geographic backgrounds of the heterogeneous population of students coming to the University vis-a-vis equity of access and placement opportunities through availability of appropriate institutional support information. Availability of relevant and accessible information coupled with professional guidance to utilize the same can result into better career achievements outside the class rooms and help the students in their healthy progression. The Career and Counselling support that an institution offers to its students makes them confident to perform better.

The financial position of the cell for the year 2016-17 is furnished below

Financial Position of CAREER & COUNSEELING CELL, S.J.S.V., Puri for the year 2016-17	
Opening Balance as on 01.04.2017	11893.00
Receipt during the year 2016-17	101950.00
Total	113843.00
Expenditure during the year 2016-17	51797.00
Closing Balance as per cash book/Audit as on 31.03.2017	62046.00
Closing Balance of Bank Pass Book as on 31.03.2017	62046.00
difference	0.00
Details of Closing Balance :	
Neelachal Gramya Bank, Shree Vihar, Puri A/C No.2106	62046.00

17.4 - NET Coaching Scheme

The main objective of the scheme is to prepare Scheduled Castes, Scheduled Tribes and Minority Communities candidates for appearing in NET (National Eligibility Test) or SET (State Eligibility Test) so that sufficient number of candidates become available for ion as Lectures in the University system.

Financial Position of NET Coaching ACCOUNT for the year 2016-17	
Opening Balance as on 01.04.2017	22999.00

Receipt during the year 2016-17	252435.00
Total	275434.00
Expenditure during the year 2016-17	126715.00
Closing Balance as per cash book/Audit as on 31.03.2017	148719.00
Closing Balance of Bank Pass Book as on 31.03.2017	148719.00
difference	0.00
SBI, SJSV, Srivihar, Puri A/C No.33121039583	148719.00

17.5 - Manu Resource Centre MRC

Manu Resource Centre (MRC) at S.J.S.V., Puri was came into existence w.e.f. 17.02.2015. This MRC functions under guidance of National Mission for manus, New Delhi-110001 on the projects on survey, collection, listing, cataloguing, documenting and preservation of manus. The MRC has also shoulder the responsibility of conducting awareness campaigns for educating people about the importance of manus as valuable sources of our history and culture, so that they do not destroy them rather shall preserve them carefully. Mention should be made that no amount was spent by the centre during the year under audit even though funds to the tune of Rs. 4,50,000.00 was received for this noble cause.

The financial position of the MRC, SJSV, Puri for the 2016-17 is given below.

Financial Position of MANUSCRIPT RESOURCE CENTRE (MRC), S.J.S.V., Shree Vihar, Puri for the year 2016-17	
Opening Balance as on 01.04.2017	458532
Receipt during the year 2016-17	383463
Total	841995
Expenditure during the year 2016-17	603270
Closing Balance as per cash book/Audit as on 31.03.2017	238725
Closing Balance of Bank Pass Book as on 31.03.2017	238725
difference	0
SBI, Shri Vihar Branch, Puri SB A/C No. 34909484862	238725

17.6 - N.S.S. Normal Account

In the year 1985 the NSS bureau was came into existence in this Vishvavidyalaya. Presently, there are 60 NSS units are functioning 52 affiliated Sanskrit Colleges all across the State. The main objective/aim of the scheme is to provide service to the society through, awareness in different manner and several developmental works in the sphere of education, Blood Donation, Swachha Bharat Avijan, Digital workshop, Health camp, plantation etc. For running of the activities, funds are being released by the state Govt. from time to time.

Financial Position of NSS Normal ACCOUNT for the year 2016-17	
Opening Balance as on 01.04.2017	300474.56
Receipt during the year 2016-17	517199

Total	817673.56
Expenditure during the year 2016-17	42725
Closing Balance as per cash book/Audit as on 31.03.2017	774948.56
Closing Balance of Bank Pass Book as on 31.03.2017	769051.37
difference	5897.19
(i) SBI, SJSV, Srivihar, Puri A/C No.10202297055	77829.56
(ii) Cash in hand	119
Total	77948.56

17.7 - N.S.S. Special Accounts
Financial Position of NSS SPECIAL ACCOUNT for the year 2015-16.

Opening Balance as on 01.04.2017	387973
Receipt during the year 2016-17	292564
Total	680537
Expenditure during the year 2016-17	348865
Closing Balance as per cash book/Audit as on 31.03.2017	331672
Closing Balance of Bank Pass Book as on 31.03.2017	331672
difference	0

PARA: 18 MISCELLANEOUS
18.1 -

Sl. No.	Audit Report No. & Year of Account	Paragraphs pending for settlement		Paragraphs pending for settlement		TOTAL	
		relating to Missappropriation of Cash &		relating to other than Missappropriation of Cash &			
		Loss of stock & stores		Loss of stock & stores			
		No. of	Amount	No. of	Amount	No. of	Amount
		Paragraphs		Paragraphs		Paragraphs	
1	Audit Report No : 265923/AR/2016-2017-PU RI	0	0	11	10968819.1	11	10968819.1
2	120477/AR/2015-16 for	0	0	18	22207769.24	18	22207769.24

	the year 2014-15						
3	57159/AR/2014-15 for the	0	0	20	39880811.78	20	39880811.78
	year 2013-14						
4	26431/AR/2013-14 for the	0	0	13	890209	13	890209
	year 2012-13						

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

19.1 -						
No Govt dues						
19.2 -						
The position of refundable deposits such as SD, EMD, ISD etc for the year 2016-17 is furnished below.						
Sl. No.	Particulars	Outstanding as on	Amount deducted from	TOTAL	Amount refunded	Outstanding balance
		01.04.2016 (As per para-4 of last AR)	bills/ Receipt during the year 2016-17		during the year 2016-17	as on 31.03.2017
1	Security Deposit / EMD	158360	269537	427897	279697	148200
TOTAL		158360	269537	427897	279697	148200
19.3 -						

PARA: 20 RESULT OF AUDIT

20.1 -

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<p>AUDIT SUGGESTIONS:</p> <p>Although the maintenance of Investment Ledger, Advance Ledger & Outstanding Advance Ledger and Register of reconciliation needs improvement, the overall maintenance of accounts & records of Shree Jagannath Sanskrit Viswavidyalaya, Puri during the year 2015-16 is found to be satisfactory. However, the University Authorities are offered with the following audit suggestions to act upon for better financial management of the Viswavidyalaya.</p> <ol style="list-style-type: none"> 1. Sincere and expeditious effort should be devoted for utilization of huge UGC grants fund remained unutilized in the University to extend the schematic benefits to its real stake holders. 1. The Local Authority is suggested to ensure maintenance of all the records and registers as per the provisions laid in the relevant rules of the OUAM, 1987; Investment Ledger, Advance Ledger & Outstanding Advance Ledger in particular. 1. Reconciliation of the difference between the closing balance of all bank accounts and that of all cash books should be made as per instruction of Govt. Issued from time to time. Non-reconciliation of the bank accounts may lead to loss of University fund by way of misappropriation/ fraud. 1. Remittance of Govt. Dues must be ensured within stipulated time as done during the year under audit. 1. Annual Budget should be prepared in a realistic manner. 1. Regular and timely monitoring & supervision by the Sectional heads, Branch Officers, Supervising Officers and Head of Office as well should be conducted to improve the overall institutional performance. 1. Effective steps should be taken for adjustment / recovery of huge outstanding advances before they become unsecure. 1. Timely submission of UC in respect of grants utilised should be taken up on priority basis. 1. No more audit is a fault finding exercise. Its objective is to help the administration in strengthening the financial management of the Institution. As such, prompt compliance to settle the outstanding audit paras should be ensured to derive optimum benefit out of audit or else the very purpose of this statutory exercise such as audit will be defeated.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	4432814.00	4432814.00	4432814.00	0.00	0.00	
2	13.2	935440.00	935440.00	935440.00	0.00	0.00	
3	14.2	0.00	29360.00	0.00	0.00	0.00	
4	14.3	0.00	150234.00	0.00	0.00	0.00	
5	14.4	63030.00	63030.00	63030.00	0.00	0.00	
6	15.1	0.00	6584036.00	0.00	0.00	0.00	
Total		5431284.00	12194914.00	5431284.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Shree Jagannath Sanskrit Viswabidyalaya for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
				Total	