

**LOCAL FUND AUDIT, PURI, ODISHA**

CATEGORY : University

Audit Report No : 558071/AR/2020-2021-PURI

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Shree Jagannath Sanskrit Viswabidyalaya</b>
2	Year of Accounts under Audit :	<b>2018-2019</b>
3	Name of the Local Authority during the year of A/Cs :	Prof. RadhaMadhab Dash, Vice Chancellor Dr. Madhusudan Mishra, Registrar IC from 01.04.18 to 18.05.18 Dr Sachidananda Mohapatra, Registrar, From 19.5.18 to 31.03.19 Sri Shyam Hembram, OFS I SB, Comptroller of Finance Dr. Madhusudan Mishra, Controller of Examination
	Name of the Local Authority at the time of Audit :	Prof. Harihara Hota, Vice Chancellor Sri Dharanidhar Rana, Registrar IC Sri Shyam Hembram, OFS I SB, Comptroller of Finance Sri Dharanidhar Rana, Controller of Examination
4	Duration of Audit :	27-05-2020 To 26-08-2020 (Mandays Consumed :- 50.5)
5	Name of the Auditors :	DEEPAK RANJAN BINAKAR - Lead Auditor(27-05-2020 to 26-08-2020) SNEHASISH PATNAIK - Auditor(27-05-2020 to 26-08-2020)
6	Name of the Reviewing Officer :	SOUBHAGYA R. MOHAPATRA(Additional District Audit Officer)
7	Date of submission of report by Reviewing officer :	01-12-2020
8	Entry Conference Date :	03-06-2020
9	Exit Conference Date :	26-07-2021
10	Name of the District Audit Officer :	ASHOK KUMAR MOHANTY
11	Date of approval of report by District Audit Officer :	31-07-2021

**Para1.1 :- Demographic information:-**

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Shree Jagannath Sanskrit Viswabidyalaya	0		0	0	0	0	0	0	

**PARA: 2 PHYSICAL VERIFICATION**

Sno	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Others	27.05.2020	0	0	0	0
2	Service Postage Stamps	27.05.2020	5168	5168	page 147	0
3	Miscellaneous Receipt Books	27.05.2020	34	34	page 101	0
4	Measurement Books	27.05.2020	0	0	page 363	0
5	Cash in hand	27.05.2020	16152	16152	Main cash Book Rs 2964 page 169 PA cash Book Rs 262 page 132 Examination cash book Rs 12926 page 19	0

**Comments**

The cash balance and the balance of unused service postage stamps, Cash Receipt books etc. were physically verified on 27.05.2020 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". certificate towards physical verification of cash was found to have been recorded in the cash book on 31.3.2019.

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	Inions of the Temple of Puri and Origin of Purusottam Jagannath Vol-I	1056	5
2	Inions of the Temple of Puri and Origin of Purusottam Jagannath Vol-II	1740	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	0	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	413	91
22	Jagannath Jyoti - Vol-XIII	500	94
23	Jagannath Jyoti - Vol-XIV	500	95
24	Bharatiya Darshan Kaustuva	240	96
25	Yoga Lakshyan Virmasha	320	101
26	Akar Brahma Sanghita	391	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	425	164
40	Seva Sananda	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
52	Jagannath Jyoti-Vol- XLV	490	7
53	Nitya Niladri Vilash	490	53

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.

PARA: 3 LIST OF VERIFIED RECORDS

<b>A : List Of Verified Records/Register</b>	
<b>SlnO</b>	<b>List Records/Register</b>
1	Allotment Register
2	Service Books
3	Stamp Account Register
4	Log Book of Vehicles
5	Bill Register
6	Utilisation Certificate files
7	Pay Bill Register
8	Consumable Stock Register
9	Advance Ledger
10	Bank Pass Books
11	Non-Consumable Stock Register
12	GPF Register
13	CPF Register
14	Grand-in-Aid Register
15	Deposits with various Authorities
16	TDR Register/Investment Register
17	BD/CHEQUE Receipt Register
18	Festival Advance Register
19	Advance Register
20	INCOME & EXPENDITURE ACCOUNT for the year end
21	RECEIPT & PAYMENT ACCOUNT for the year end
22	Money Receipt Books
23	Journal/Contra Vouchers
24	Payment vouchers/Receipt Vouchers
25	Register of Cheques Issued
26	Journal Register
27	Bank Books
28	Cash Books
<b>B : List of Records/Registers not Produced to Audit</b>	
<b>SlnO</b>	<b>List Records/Register</b>
1	Foundation Fund Register
2	Alphabetical Sheet
3	Endowment Register
4	SD/EMD Register
5	Loan Ledger
6	Treasury Book of Drawal
7	Demand-Collection-Balance Register of fees recoverable from students/colleges

8	Register of Nomination for GPF/CPF
9	Trial Balance
10	Works Register
11	Materials with Contractors
12	Advances from Parties/Contractors/suppliers/employees
13	Earnest Money Deposit Register
14	Salary Control Register
15	Security deposit Register
16	Retention Money Register
17	Salary and Allowances Payable Register
18	General Ledger
19	Counterfoils of issued Cheques
20	College dues Register
21	T.A. Control Register
22	T.A. Advance Register
23	Pay Advance Register
24	Bank Loan Register
25	House Building Loan Register
26	Vehicle Advance Register
27	BALANCE SHEET at the end of the year
28	Fixed Assets Register

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

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

Sino	List Records/Register
1	Sundry Debtors
2	Sundry Creditors Register

**Comments**
**Non Production of account records & registers.**

It is apprehended that some important prescribed registers such as Foundation Fund Register, Fixed Asset Register, Year End Balance Sheet, College dues 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. The EMD/SD register was not produced for verification.

**PARA: 4 FINANCIAL POSITION**

Shree Jagannath Sanskrit Viswabidyalaya - 2018-2019

SIno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT )	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	Main Cash book	01-04-2018	156243681.88	146671223.15	302914905.03	141256824.00	31-03-2019	161658081.03	31-03-2019	109922431.75	51735649.28	Reconciliation of the difference has been furnished below.
2	UGC Account	01-04-2018	40982261.50	683740.00	41666001.50	815000.00	31-03-2019	40851001.50	31-03-2019	34811354.50	6039647.00	Reconciliation of the difference has been furnished below.
3	RUSA Account	01-04-2018	83138945.95	2122864.00	85261809.95	66523181.00	31-03-2019	18738628.95	31-03-2019	17154754.95	1583874.00	Reconciliation of the difference has been furnished below.
4	P.G Council	01-04-2018	2103987.84	1219619.00	3323606.84	1094699.00	31-03-2019	2228907.84	31-03-2019	2178749.84	50158.00	Reconciliation of the difference has been furnished below.
5	Brahmi Ladies Hostel	01-04-2018	4171646.70	873510.00	5045156.70	663783.00	31-03-2019	4381373.70	31-03-2019	4376766.70	4607.00	"OB is enhanced by Rs 4607/- last

												year TDR position cb was shown less by Rs 4607/-"
6	Gents Hostel	01-04-2 018	688697 .00	326715 .00	101541 2.00	301870 .00	31-03-2 019	713542 .00	31-03-2 019	713542 .00	0.00	
7	B.ED (Sikshya Sastri A ccount)	01-04-2 018	133682 .00	4262.0 0	137944 .00	98298. 00	31-03-2 019	39646. 00	31-03-2 019	39646. 00	0.00	
8	Pensio n Accoun t	01-04-2 018	156039 10.30	290210 60.00	446249 70.30	286038 39.00	31-03-2 019	160211 31.30	31-03-2 019	160211 31.30	0.00	
9	GPF Accoun t	01-04-2 018	293411 15.15	485774 7.00	341988 62.15	108624 0.00	31-03-2 019	331126 22.15	31-03-2 019	303392 2.15	300787 00.00	Reconc iliation of the d ifferenc e has been fu rnished below.
10	CPF account	01-04-2 018	484690 2.90	902677 .00	574957 9.90	0.00	31-03-2 019	574957 9.90	31-03-2 019	148285 7.90	426672 2.00	Reconc iliation of the d ifferenc e has been fu rnished below.
11	CARS Accoun t	01-04-2 018	17455. 00	616.00	18071. 00	0.00	31-03-2 019	18071. 00	31-03-2 019	18071. 00	0.00	
12	Career & council Accoun t UGC part	01-04-2 018	64419. 00	2186.0 0	66605. 00	64149. 00	31-03-2 019	2456.0 0	31-03-2 019	2456.0 0	0.00	
13	Career & council State Govt part	01-04-2 018	0.00	126092 4.00	126092 4.00	72068. 50	31-03-2 019	118885 5.50	31-03-2 019	118885 5.50	0.00	
14	NET C oaching Accoun t	01-04-2 018	3249.7 5	201739 .00	204988 .75	121559 .00	31-03-2 019	83429. 75	31-03-2 019	83429. 75	0.00	

15	Manuscript & Resource Centre	01-04-2018	109720.50	3974.00	113694.50	0.00	31-03-2019	113694.50	31-03-2019	113694.50	0.00	
16	NSS Normal Account	01-04-2018	327098.06	12286.00	339384.06	38775.00	31-03-2019	300609.06	31-03-2019	300608.50	0.56	Reconciliation of the difference has been furnished below.
17	NSS Special Account	01-04-2018	171759.00	4282.00	176041.00	146515.50	31-03-2019	29525.50	31-03-2019	29525.50	0.00	
18	NSS College collection	01-04-2018	769354.00	172897.00	942251.00	14400.00	31-03-2019	927851.00	31-03-2019	927851.00	0.00	
	<b>GRAND TOTAL</b>		<b>338717886.53</b>	<b>188342321.15</b>	<b>527060207.68</b>	<b>240901201.00</b>		<b>286159006.68</b>		<b>192399648.84</b>	<b>93759357.84</b>	

Comments							
Opening balance as on 1.4.2018 has been enhanced by Rs 4607/- as compared to CB as on 31.03.2018. This is because the investment closing balance as on 31.03.2018 of one of the TDR (No-511100260, NGB, SJSV, Puri) was shown less by Rs 4607/- in the last Audit Report for 2017-18 as detailed below.							
OB enhancement details	Bank	TDR		Total			
CB of Brahmi Hostel as on 31.3.2018 as per last Audit Report		2492901.70		1674138	4167039.70		
OB of Brahmi Hostel taken by current Audit as on 01.04.2018 as per actual		2492901.70		1678745	4171646.70		
OB enhancement		0.00		4607.00	4607.00		
Investment relating to Ladies Hostel as on 31.03.2018							
Sl. No.	Name of the Bank	TDR No.	Date of Investment	Date of maturity	Actual closing balance of invested amounts as	Closing balance of invested amount as shown in last	Less CB shown in last Audit Report



					on 31.03.2018	Audit Report for 17-18	
1	NGB, ShriVihar branch, Puri	511100260	20.01.2017	20.10.2020	660606	655999	4607
TOTAL					1678745	1674138	4607

**Reconciliation of difference between Closing Balance as per Audit and Closing Balance as per Cash Book as on 31.03.2019**

1) Main cash Book

	Main Cash Book	Amount in Rs
	CB of Cash Book as on 31.03.2019	109922431.75
Add	less OB shown in cash Book on 1.4.2018 as compared to Cb of cash Book as on 31.3.2018	1.44
	Previous Reports CB difference due to bank position difference	1593776.84
	TDRs not reflected in cash Book (Kept outside the domain of cash book, Previous AR=Rs.47782325+Invested 18-19 Rs.2359546)	50141871
	CB as per Audit as on 31.03.2019	161658081.03

2) UGC Cash Book

	UGC	Amount in Rs	Remarks
	CB of Cash Book as on 31.03.2019	34811354.50	
Add	A part of flexi interest @ 5.75 % credited to SB account during 2018-19 but not reflected in the cash Book	27240.00	Please refer para No- 5 for details; bank reconciliation UGC
Add	TDRs not reflected in cash Book (Kept outside the domain of cash book)	6012407	
	CB as per Audit as on 31.03.2019	40851001.50	

**3) RUSA Cash Book**

	RUSA	Amount in Rs	
	CB of Cash Book as on 31.03.2019	17154754.95	
Add	A part of flexi interest @ 5.75 % credited to SB account during 2018-19 but not reflected in the cash Book	1583874.00	Please refer para No- 5 for details; bank reconciliation RUSA
	CB as per Audit as on 31.03.2019	18738628.95	

**4) PG Council Cash book**

C.B AS PER PG council cash book as on 31.3.19								2178749.84
Add; As per previous C.B difference due to bank position difference as on 31.3.18 (97413+165)								97578
Deduct; receipt of 16-17 reflected in cash book as receipt during 18-19 (taken as receipt by Audit during 16-17)								49100
Add; Bank charges deducted during 16-17 reflected in cash Book as expenditure during 2018-19 (taken as receipt by Audit during 16-17)								230
Add; Less receipt booked in cash book as compared to bank and bank draft register								10575
SI No.	Cash Book	Date of cash book /Page No	Bank/ Account No.	Date of deposit as per bank challan	Bank draft (Challan) Lot No. as per Babk draft register	Amount deposited in bank and as per Bank draft register	Amount booked As per cash book	Less booked in cash Book
1	PG council	09.08.18/ 21	SBI Sri Vihar/ 102 02302497	09.08.18	90	2500	2525	10575
2				09.08.18	91	2500		
3				09.08.18	92	2500		
4				09.08.18	93	300		
5				09.08.18	94	300		
6				09.08.18	95	100		
7				09.08.18	96	500		
8				09.08.18	97	100		
9				10.08.18	98	1800		
10				10.08.18	99	2500		
					Total	13100		
Add; Amount credited in bank but not accounted for in cash book till 31.03.19								8675

Bank	Date of credit in bank	Amount							
SBI Sri Vihar/497	8.08.18	8400							
SBI Sri Vihar/497	29.08.18	55							
SBI Sri Vihar/497	29.08.18	55							
SBI Sri Vihar/497	29.08.18	55							
SBI Sri Vihar/497	29.08.18	55							
SBI Sri Vihar/497	29.08.18	55							
	<b>Total</b>	<b>8675</b>							
Deduct; excess receipt booked in cash book as compared to bank pass book and bank draft register									17800
SI No.	Cash Book	Date of cash book /Page No	Bank/ Account No.	Date of deposit as per bank chhallan	Bank draft (Challan) Lot No. as per Babk draft register	Amount deposited in bank and As per Bank draft register	Amount booked As per cash book	Exess booked in cash	
1	PG council	04.08.18/ 19	SBI Sri Vihar/ 102 02302497	02.08.18	59	2500	50000	17800	
2				02.08.18	60	2500			
3				02.08.18	61	2500			
4				04.02.18	62	2500			
5				04.08.18	63	2500			
6				06.08.18	64	2500			
7				06.08.18	65	2500			
8				06.08.18	66	500			
9				06.08.18	67	800			
10				06.08.18	68	900			
11				06.08.18	69	1400			
12				06.08.18	70	3300			
13				06.08.18	71	500			
14				06.08.18	72	600			
15				06.08.18	73	3100			
16				06.08.18	74	300			
17				06.08.18	75	900			
18				06.08.18	76	600			
19				06.08.18	77	600			

20			06.08.18	78	1200			
				Total	32200			
CB as on 31.03.2019 Audit							2228907.	84

**5) Brahmi Ladies hostel.**

	Brahmi Ladies Hostel	Amount in Rs
	CB of Cash Book as on 31.03.2019	4376766.70
Add	TDR position less shown in cash Book actual TDR position= 1678745 TDR shown in cash Book= 1674138 TDR less shown= Rs 4607/-	4607
	CB as per Audit as on 31.03.2019	4381373.70

**6) GPF Account Cash Book**

	GPF	Amount in Rs
	CB of Cash Book as on 31.03.2019	3033922.15
Add	TDRs not reflected in cash Book (Kept outside the domain of cash book)	30078700
	CB as per Audit as on 31.03.2019	33112622.15

**7) CPF Account Cash Book**

	CPF	Amount in Rs
	CB of Cash Book as on 31.03.2019	1482857.90
Add	TDRs not reflected in cash Book (Kept outside the domain of cash book)	4266722
	CB as per Audit as on 31.03.2019	5749579.90

**8) NSS Normal Account**

	NSS Normal	Amount in Rs
	CB of Cash Book as on 31.03.2019	300608.50
Add	Less OB shown as per AR for	0.56

	2017-18	
	CB as per Audit as on 31.03.2019	300609.06

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 and 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 2018-19 are furnished hereunder.

<b>STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPTS OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2018-19</b>			
<b>RECEIPT</b>			
<b>SL NO</b>	<b>Head of Account</b>	<b>Amount</b>	<b>Remarks</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>A</b>	<b>STATE GOVERNMENT GRANTS:</b>		
1	State Government Block Grants for Salary, Allowances & Pension benefits.	88149000.00	
2	Grants for Other Expenses (Non salary )	2850000.00	
3	Infrastructure Development Grants Construction of 4th Academic Block	13809375.00	
	<b>TOTAL (A)</b>	<b>104808375.00</b>	
<b>B</b>	<b>UGC Grants</b>	<b>0.00</b>	
	<b>TOTAL GRANTS (A+B)</b>	<b>104808375.00</b>	
<b>C</b>	<b>Receipt from Other Sources</b>		
1	Affiliation Fees	1003585.00	
2	Interest earned on SB	4664125.15	

	Accounts main cash book		
3	Interest earned on Fixed Deposits for payment of Scholarship to PG students & Interest earned on TDRs	648258.00	
4	Interest according 13.00 lakh, One lakh towards payment of donation	311047.00	
5	Interest on TDR which was not taken to cash book at the time of renewal/new investment amount not taken to cash Book	2359546.00	main cash book
6	Interest on TDR which was not taken to cash book at the time of renewal	361543.00	UGC Cash Book
7	Receipt on account of Sikshya Sastri/Bed	1837525.00	
8	Donations	16000.00	
9	Recovery of outstanding Advances	1704432.00	
10	EMD / SD received	283844.00	
11	EXAMINATION Receipts	16377466.00	
12	Realisation of license fee for residential Quarters	280.00	
13	Collection from PG Dept. & M.Phil.	295240.00	
14	Collection on account of HOSTELS	63300.00	
15	Sale proceeds of application & University Publication	19285.00	
16	Recovery of HRA from Pensioners	0.00	
17	Recovery of loans and Advances	125886.00	
18	Recovery of Festival Advances	300000.00	
19	Collection from Library	30200.00	
20	Other miscellaneous receipt	770780.00	
21	Cashew plantation(Refund of balance)	80150.00	
	<b>TOTAL [C]</b>	<b>31252492.15</b>	
<b>D</b>	<b>DEPOSITS (Adjustment Expenditure)</b>		

1	GPF contribution of Vice Chancellor	0.00	
2	GPF of University Employees	2902709.00	
3	CPF of University Employees	152268.00	
4	GPF of Deputation Staffs	1358000.00	
5	Income Tax	5135998.00	
6	Professional Tax	158700.00	
7	LIC Premium of Employees	1044998.00	
8	Bank Loan (Employees)	219226.00	
	Total D	10971899.00	
<b>E</b>	<b>Receipt of different UNITS</b>		
1	Transfer from Career council to UGC cash book	64119.00	
2	Interest on UGC Bank a/c	230838.00	
3	part of flexi interest during 18-19 UGC	27240.00	
4	Interest on RUSA Bank a/c	538990.00	
5	part of flexi interest during 18-19 RUSA	1583874.00	
6	Transfer from Main cash Book to Pension cash Book	28603279.00	
7	Interest on pension Bank a/c	417781.00	
8	NSS ( Normal ) Account	12286.00	
9	NSS ( Special ) Account	4282.00	
10	NSS ( College collection ) Account	172897.00	
11	SIKSHYA SASTRI (B.Ed.) Account	4262.00	
12	Manuscript Resource Centre (MRC)	3974.00	
13	Transfer from main cash Book to CAREER & COUNSELLING CELL	1250000.00	
14	Career Counselling other than grants	13110.00	
15	Brahmi Ladies Hostel Account	873510.00	
16	Viswanath Kabiraj Gents	326715.00	

	Hostel Account		
17	CARS Account	616.00	
18	NET Coaching Account	201739.00	
19	PG Central Office Account	1219619.00	
20	GPF Subscription etc	2902709.00	
21	Interest on GPF deposit	66503.00	
22	Interest on TDR which was not taken to cash book at the time of renewal	1888535.00	GPF Cash Book
23	CPF Subscription	481268.00	
24	Interest on CPF deposit	42310.00	
25	Interest on TDR which was not taken to cash book at the time of renewal	379099.00	CPF Cash Book
	<b>TOTAL [ E ]</b>	<b>41309555.00</b>	
<b>TOTAL RECEIPT [ A+B+C+D+E ]</b>		<b>188342321.15</b>	
	<b>Add OB as on 01.04.18</b>	338717886.53	As per audit
	<b>Grand Total</b>	<b>527060207.68</b>	

**B. Expenditure**

**STATEMENT SHOWING THE DETAILS OF HEAD WISE EXPENDITURES OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2018-19**

SL NO	Head of Account	Amount	Remarks
1	2	3	4
<b>A</b>	<b>SALARY ( PAY &amp; ALLOWANCES ) [Out of Salary Grants]</b>		
1	Pay	57595926.00	
2	R.C.M.	60783.00	
3	Salary of CARS staff	401040.00	
4	Salary of Research personnel		
	<b>TOTAL [A]</b>	<b>58057749.00</b>	
<b>B</b>	<b>PENSIONARY BENEFITS [Out of Salary Grants]</b>		
1	Pension & Family Pension	16957197.00	Expenditure on pension cash book
2	Commutation of Pension	2425161.00	
3	Death-cum-Retirement Gratuity	6626589.00	
4	Un-utilised Leave Salary of	3129333.00	2594892 pension cash



	retired Employees		book, 534441 main cash book
5	Leave salary & Pension contribution of Deputation staffs	801031.00	
6	CPF Contribution (Employer's contribution)	152000.00	
	<b>TOTAL [B]</b>	<b>30091311.00</b>	
	<b>total A +B</b>	<b>88149060.00</b>	
<b>C</b>	<b>Expenditure out of Other than Salary Grants</b>		
1	Travelling Expenses	209816.00	
2	Telephone Charges	77792.00	
3	Water Charges	163371.00	
4	Electricity Charges	286249.00	
5	Refreshment	27750.00	
6	Vehicle Maintenance	383186.00	
7	Maintenance of Road & Building	655647.00	
8	Installation of transformer / Equipment	259076.00	
9	Advertisement Expenses	125356.00	
10	Legal Expenses	170500.00	
11	Stationeries & Printings	140123.00	
12	Expenses on Foundation Day, Convocation and Gandhi Jayanti	145200.00	
13	AIU subscription	49000.00	
14	Service Postage Stamps	40000.00	
15	Games and Sports	18000.00	
16	Other Contingencies	141665.00	
	<b>TOTAL [C]</b>	<b>2892731.00</b>	
<b>D</b>	<b>[out of State Govt. grants]</b>		
1	Construction and Repair of Academic Block-II	1824493.00	
2	Internal Road works	12007000.00	
3	Repair/Renovation of Guest house	1987375.00	
4	Construction of 105 seated Ladies hostel	496056.00	
	Total D	16314924.00	
	UGC Grant		

<b>E</b>	Expenditure out of UGC grants ( XII Plan)	600000.00	
	Expenditure out of UGC grants ( XII Plan)	200000.00	
	Total E	800000.00	
<b>F</b>	<b>RUSA State Govt. Grants</b>		
1	Toilet Complex Boys & Girls in Academic Block	5987400.00	
2	Construction of Ladies Common room	3600000.00	
3	Construction of Gents Common room	2700000.00	
4	Construction of Syndicate Hall -Cum- Chairman PG Council Hall	24449376.00	
5	Academic building (Repair and Renovation-I)	8321159.00	
6	Faculty building (Repair and Renovation-II)	1364481.00	
7	Faculty building (Repair and Renovation-III)	4281325.00	
8	Repair and Renovation of Dhyanchand sport complex	155410.00	
9	Repair and Renovation of Gents Hostel	1723526.00	
10	Repair and Renovation of Ladies Hostel	3171681.00	
11	Furniture for Gents and Ladies hostel	47069.00	
12	Furniture for smart class room of PGT Department.	2741754.00	
13	Furniture for Seminar Hall	7980000.00	
	<b>Total F</b>	<b>66523181.00</b>	
<b>G</b>	<b>EXAMINATION EXPENDITURE</b>		
1	Printing other than confidential	54414.00	
2	Cost of Main & Additional Answer Books	1855070.00	
3	Confidential Printing	2831064.00	
4	T.E. & Remuneration to Paper Setters & Staff etc.	5752703.00	
5	Hire Charges of Vehicle	1060719.00	
6	Advertisement Expenses	341305.00	
7	Postal Expenses	521734.00	

8	Legal Expenses	372398.00	
9	Centre Expenses	2010319.00	
10	Cost of Stationary	40525.00	
	<b>TOTAL G</b>	<b>14840251.00</b>	
<b>I</b>	<b>Other Expenses met out of Examination Receipt</b>		
1	Wages to consolidated employees/ computer Instructor	2173563.00	
2	Hon of Guest faculty of Veda/ Dharmashastra	363872.00	
3	Security Agency for providing Security Services	948400.00	
4	Holding of Convocation/ Foundation day	113410.00	
5	EPF Contribution of the persons engaged on consolidated basis	656155.00	
6	Other Misc Expenditure	27100.00	
7	Festival Advance to Consolidated staff	76000.00	
8	Remuneration to DEO	90000.00	
9	Area Illumination/Equipment/ Furniture's	145350.00	
	<b>Total I</b>	<b>4593850.00</b>	
<b>J</b>	<b>Other Expenses</b>		
1	Festival Advance to Employees	255000.00	
2	Moped / Computer Advance to Employees		
3	Scholarship to PG & M.Phil students	533400.00	
4	Refund of EMD / SD	216663.00	
5	Cashew Plantation in campus (FLTD programme)	80150.00	
6	Expenditure for B.Ed Deptt out of collection	311132.00	
7	Exp. Relating PG teaching Deptt out of collection	61116.00	
8	Exp. Out of Guest house collection	24800.00	

9	bank commission	4450.00	
10	Amount transferred for new TDR	250000.00	
11	Transferred to pension cash book	28603279.00	
12	Establishment of Career counselling cell (State Govt.) transferred to respective cash book	1250000.00	
13	release of held up payment	331578.00	
14	Exp. Out of Donations	176380.00	
	<b>TOTAL [J]</b>	<b>32097948.00</b>	
<b>K</b>	<b>DEPOSITS (Adjustment Expenditure)</b>		
1	GPF of University Employees	2902709.00	
2	CPF of University Employees	152268.00	
3	GPF of Deputation staff	1358000.00	
4	Income Tax	5135998.00	
5	Professional Tax	158700.00	
6	LIC Premium of Employees	1044998.00	
7	Bank Loan (Employees)	219226.00	
8	Royalty deposited	0	
9	Labour Cess deposited	0	
	<b>TOTAL [K]</b>	<b>10971899.00</b>	
<b>I</b>	<b>Expenditure of different UNITS</b>		
1	UGC Account (Other than Grants) CA Audit out of interest money	15000.00	
2	NSS ( Normal ) Account	38775.00	
3	NSS ( Special ) Account	146515.50	
4	NSS ( college collection ) Account	14400.00	
5	SIKSHYA SASTRI (B.Ed.) Account	98298.00	
6	Manuscript Resource Centre (MRC)	0.00	
7	CAREER & COUNSELLING CELL (grant expenses)	71803.00	
8	CAREER & COUNSELLING CELL	295.50	

	Other than grant expenses		
9	Transfer from Career council to UGC cash book	64119.00	
10	Brahmi Ladies Hostel Account	663783.00	
11	Viswanath Kabiraj Gents Hostel Account	301870.00	
12	CARS Account	0.00	
13	UGC NET Coaching Account	121559.00	
14	Pension accounts	0.00	reflected in pensioners benefit out of salary grant
15	PG Central Office Account	1094699.00	
16	Payment of R & NR of GPF amount	1086240.00	
17	Payment of CPF amount	0.00	
	<b>TOTAL [L]</b>	<b>3717357.00</b>	
	<b>TOTAL Expenditure [ A to L ]</b>	<b>240901201.00</b>	
	<b>Add CB as on 31.03.19</b>	286159006.68	
	<b>Grand Total</b>	<b>527060207.68</b>	

**Para 4-3. Cash Book wise Closing Balances:**

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

SI No	Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
1	Main Cash book	158.10	109922273.65	0.00	109922431.75
2	UGC Account	0.00	34811354.50	0.00	34811354.50
3	RUSA Account	0.00	17154754.95	0.00	17154754.95
4	P.G Council	0.00	2178749.84	0.00	2178749.84
5	Brahmi Ladies Hostel	0.00	2702628.70	1674138.00	4376766.70
6	Gents Hostel	0.00	323891	389651.00	713542.00
7	B.ED (Sikshya Sastri Account)	0.00	39646	0.00	39646.00
8	Pension Account	0.00	16021131.30	0.00	16021131.30
9	GPF Account	0.00	3033922.15	0.00	3033922.15

10	CPF account	0.00	1482857.9	0.00	1482857.90
11	CARS Account	0.00	18071	0.00	18071.00
12	Career & council Account UGC part	0.00	2456	0.00	2456.00
13	Career & council Account State Government part	0.00	1188855.50	0.00	1188855.50
14	NET Coaching Account	0.00	83429.75	0.00	83429.75
15	Manuscript & Resource Centre	0.00	113694.50	0.00	113694.50
16	NSS Normal Account	151.00	300457.50	0.00	300608.50
17	NSS Special Account	0.00	29525.50	0.00	29525.50
18	NSS College collection	0.00	927851	0.00	927851.00
<b>Total</b>		<b>309.10</b>	<b>190335550.74</b>	<b>2063789.00</b>	<b>192399648.84</b>

**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 2018-19 has been approved by the Finance Committee in its meeting held on 07.03.2018 and subsequently got its final approval by the Syndicate in their meeting held on 27.03.2018 vide item no. 03. Further, the Revised budget estimate for the year 2018-19 has also been approved by the Syndicate in their meeting held on 21.03.2019 vide Item no. 07.

The provision of funds made in the Budget Estimate & Revised Budget Estimate for the year 2018-19 vis-a-vis the actual receipt and expenditure during the year is compared and the following variations are noticed.

**Budget Receipt**

Receipt						
SI No	Income Head	Provision made in BE 2018-19	Provision made in RE 2018-19	Actual Receipt during 2018-19	Percentage of variation with BE	Percentage of variation with RE
1	State Government Grants for Salary, Allowances and Pensionary	75387000	88149000	88149000	-16.93	0.00

	Benefits					
2	State Government Grants for Other Expenses	2300000	2850000	2850000	-23.91	0.00
3	State Government grant for OSD (Retired SO/SA)	720000	0	0	100.00	-
4	Construction of 4th Academic Block State government Grant	13809300	13809300	13809375	0.00	0.00
5	RUSA	1000000	500000	0	100.00	100.00
6	Post Matric scholarship for SC, ST, Handicapped students	150000	0	0	100.00	-
7	Examination Receipt	19826000	19776000	16377466	17.39	17.19
8	Realisation of License Fees for Residential Quarters	58000	58000	280	99.52	99.52
9	Bank Interest on SB Accounts	2500000	3000000	4664125.15	-86.57	-55.47
10	Interest on fixed deposits for payment of scholarship to PG students	800000	533000	959305	-19.91	-79.98
11	Recovery of loans and advances	600000	326000	425886	29.02	-30.64
12	Collection made from Library	10000	30000	30200	-202.00	-0.67
13	Donations	200000	16000	16000	92.00	0.00
14	E.M.D. / Security Deposit	50000	268000	283844	-467.69	-5.91
15	Collection from P.G. Teaching Department.	300000	295000	295240	1.59	-0.08

16	Collection from Hostels	100000	60000	63300	36.70	-5.50
17	Sale proceeds of University Publication	2000	15000	19285	-864.25	-28.57
18	Affiliation fees	2000000	1000000	1003585	49.82	-0.36
19	Miscellaneous Receipts	354500	802100	770780	-117.43	3.90
20	Receipt from B.Ed (Sikshya Sastri)	2000000	1838000	1837525	8.12	0.03
21	Recovery of outstanding Advances	200000	1700000	1704432	-752.22	-0.26
22	Cashew Plantation (FLTD Programme)	300000	80000	80150	73.28	-0.19
Total Budgetary Receipts		122666800	135105400	133339778.2	-8.70	1.31
Other Receipts						
1	Receipts of different Units other than grant including TDR interest of GPF and CPF			37925578		
2	GPF subscription			2902709		
3	CPF subscription			481268		
4	Interest on TDR which was not taken to cash book at the time of renewal/new investment amount not taken to cash Book (UGC, Main cash Book)			2721089		
5	Deposits for Adjustment expenditure in salary			10971899		
Total Others				55002543		
Grand Total				188342321.15		



Budget Expenditure

Expenditure						
SI No	Income Head	Provision made in BE 2018-19	Provision made in RE 2018-19	Actual Expenditure during 2018-19	Percentage of variation with BE	Percentage of variation with RE
1	State Government Grants for Salary, Allowances and Pensionary Benefits	75387000	88149000	88149060	-16.93	0.00
2	State Government Grants for Other Expenses	2300000	2850000	2892731	-25.77	-1.50
3	State Government grant for OSD (Retired SO/SA)	720000	0	0	100.00	-
4	INDUCTION TRAINING PROGRAMME OF LECTURER IN PSY, SANS, ECO AND HINDI (STATE GOVT.)	500000	0	0	100.00	-
5	Construction of 4th Academic Block State government Grant	162542000	0	0	100.00	-
6	Repair of Guest House	2000000	2000000	1987375	0.63	0.63
7	Construction of internal Road	12500000	12500000	12007000	3.94	3.94
8	Repair &	1824700	1824700	1824493	0.01	0.01

	renovation of Academic Blok-II						
9	Construction of 105 seated ladies hostel	500000	500000	496056	0.79	0.79	
10	CARS	2200000	0		100.00	-	
11	RUSA	175509000	75508800	66523181	62.10	11.90	
12	Post Matric scholarship for SC, ST, Handicapped students	150000	0	0	100.00	-	
13	Estt of Career counselling cell	1250000	150000	71803	94.26	52.13	
14	Expenditure out of UGC XII plan	0	1940000	600000	-	69.07	
15	UGC NET Coaching	325000	200000	200000	38.46	0.00	
16	UGC CA firm Audit out of SB interest	0	0	15000	-	-	
17	Examination Expenditure	12160000	13560000	14840251	-22.04	-9.44	
18	Expenditure for other services to be funded out of examination receipts	7282000	4464000	4593850	36.91	-2.91	
19	Minor repair of staff quarter out of licence fee	200000	0	0	100.00	-	
20	Scholarships to PG & M.Phil students	800000	533000	533400	33.33	-0.08	
21	Loan & Advances to be paid to the employees out of the recoveries made from previous loans and advances	600000	255000	255000	57.50	0.00	
22	Expenditure from interest	1000000	0	0	100.00	-	

	accrued to SB A/C					
23	Expenditure relating to Library (Out of Library collection)	10000	0	0	100.00	-
24	Expenditure out of Donations	200000	177000	176380	11.81	0.35
25	Refund of E.M.D. / Security Deposit	50000	217000	216663	-333.33	0.16
26	Expenditure relating to P.G. teaching dept. (Out of the collection made from P.G. Teaching dept.)	300000	30000	61116	79.63	-103.72
27	Expenditure relating to Hostels (Out of Hostel collection)	100000	0	0	100.00	-
28	Expr from Affiliation Fees	2000000	1000000	0	100.00	100.00
29	Expenditure out of B.Ed (Sikshya Sastri) students collection	772000	449000	311132	59.70	30.71
30	Cashew Development out of the grant from Odisha Cashew Development Ltd.	300000	80000	80150	73.28	-0.19
31	Expenditure out of Guest House Collection	0	30000	24800	-	17.33
<b>Total Budgetary Expenses</b>		<b>463481700</b>	<b>206417500</b>	<b>195859441</b>	<b>57.74</b>	<b>5.11</b>
	Other Expenses					

1	Expenditure of different Units other than grant including transfer of fund from one cash book to other and other Misc expenses			32983621		
2	Payment of refundable and non-refundable GPF amount			1086240		
3	Payment of CPF amount			0		
4	Adjustment expenditure through deposit			10971899		
Total Others				45041760		
Grand Total				240901201		

As per Rule-56 of the Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and probabilities of their realisation during the year. Odisha Budget Manual also stipulates that the estimate of income and expenditure should be reasonable and proper. But as evident from the comparison furnished above the actual receipt is varied 8.70 % negatively as compared to the initial budget estimate but subsequently the revised budget estimate was prepared in such a manner that the actual receipt is to be presented as 1.31 % less than the RE-2018-19. Similarly, the actual expenditure for the year 2018-19 varied widely i.e. 57.74 % overall as compared to the initial estimation of expenditure and then managed to reduce the variation to 5.11 % in the revised budget estimate for the year.

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 2018-19 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. Following 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.

**PARA 4.5 Liquid Assets & Liabilities:**

The detailed position of liquid assets & liabilities of Shree Jagannath Sanskrit Viswavidyalaya, Puri as on 31.03.2019 is furnished here under.

<p>PARA 4.5 Liquid Assets &amp; Liabilities: The detailed position of liquid assets &amp; liabilities of Shree Jagannath Sanskrit Viswavidyalaya, Puri as on 31.03.2019 is furnished here under.</p>
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LIQUID LIABILITIES			LIQUID ASSETS		
SI No	Particulars	Amount	SI No	Particulars	Amount
1	Unspent balances of Grants	43038236	1	Cash in hand /in Treasury/in Bank Accounts/in Post Office/ In shape of TDRs etc. ( Total Closing Balance as per Audit )	286159006.68
2	Loans refundable		2	Investments (Already included in CB)	
3	Unremitted Govt. dues (VAT, Cess, Royalty, I.T. etc)	0	3	Advances recoverable	47617960.86
4	Refundable deposits (SD/EMD)	237939	4	Outstanding rents recoverable	824313
5	Unpaid Salary & Wages	4703131	5	Loans recoverable	0
6	Unpaid Bills	184049	6	Others (Name of the liquid liability to be specified)	0
7	Contributions payable				
8	Others (Name of the liquid liability to be specified)	0			
	<b>Total</b>	<b>48163355</b>		<b>Total</b>	<b>334601280.54</b>
	Liquid Assets over Liquid Liabilities	286437925.54		Liquid Liabilities over Liquid Assets	0
	<b>Grand Total</b>	<b>334601280.54</b>		<b>Grand Total</b>	<b>334601280.54</b>

As seen from the above position, there is excess of liquid assets over the liquid liabilities to the tune of Rs. 286437925.54 as on 31.03.2019. 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: 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE**

**FIGURE**

Shree Jagannath Sanskrit Viswabidyalaya - 2018-2019

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 BANKS	-	01-04-2018	210773152.12	31-03-2019	190335550.74	20437601.38	Reconciliation of difference has been furnished below.
	<b>GRAND TOTAL</b>			<b>210773152.12</b>		<b>190335550.74</b>	<b>20437601.38</b>	

<b>Reconciliation</b>						
<b>Para 5-1; Details of Bank Position:</b>						
The detailed Closing Balance position of Bank Pass Books as on 31.03.2019 is furnished in the table below. The position is worked out basing on the Bank Pass Books produced before audit.						
<b>Details of Bank position of S.J.S.V., during 2018-19</b>						
Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	SBI, Main Branch	SB-10913111803	39480501.11	27473501.11	12007000	Main cash Book
2	SBI, S.J.S.V,	SB-33239002377	24365058.75	24186367	178691.75	Main cash Book
3	OGB, S.J.S.V,	SB-119	37398381.04	37398381.04	0.00	Main cash Book
4	SBI, S.J.S.V,	SB-32797546158	11127986.26	10776064	351922.26	Main cash Book
5	SBI, S.J.S.V,	SB-33299668744	4376892.50	4376892.50	0.00	Main cash Book
6	Canara Bank	SB-9413	1294573	1294573	0	Main cash Book
7	SBI, S.J.S.V,	SB-32920210415	4416495	4416495	0	Main cash Book

8	OGB, S.J.S.V,	CA-012302000 000011	0	0	0	Main cash Book (Account closed)
9	SBI, S.J.S.V,	SB-332765136 72	2254653.50	2254653.50	0.00	Brahmi Ladies Hostel
10	OGB, S.J.S.V,	SB-50	447975.20	447975.20	0	Brahmi Ladies Hostel
11	SBI, S.J.S.V,	SB-4907/9468	262512	262512	0	Gents Hostel
12	OGB, S.J.S.V,	SB-037	61379	61379	0	Gents Hostel
13	SBI, S.J.S.V,	SB-102022969 36	21963331.30	16021131.30	5942200.00	Pension Cash Book
14	OGB, S.J.S.V,	SB-169	18071	18071	0	CARS Cash Book
15	SBI, S.J.S.V,	SB-102022970 55	329079.87	300457.50	28622.37	NSS (Normal) Cash Book
16	SBI, S.J.S.V,	SB-304333902 55	29525.50	29525.50	0.00	NSS (Special) Cash Book
17	SBI, S.J.S.V,	SB 33329705981	927851	927851	0	NSS COLLEGE COLLECTION
18	SBI, S.J.S.V,	SB-331210395 83	132929.75	83429.75	49500	NET Coaching Cash Book
19	SBI, S.J.S.V,	SB-102023024 97	2362507.84	2178749.84	183758	P.G. Council Cash Book
20	N.G.B., Sri Vihar, Puri	SB-2106	2456	2456	0	Career & Counselling Cell UGC part
21	SBI, SJSV, Puri	SB-381835215 91	1238998.50	1188855.50	50143.00	Career & Counselling Cell State Govt
22	SBI, S.J.S.V,	SB-329990498 49	34838594.50	34811354.50	27240	U.G.C. Cash Book Rs 7500/- in SB clear balance Rs 34831094.50 in MOD flexi balance ( flexi without interest value)
23	SBI, Main Branch, Puri	SB-326659898 39	74296	39646	34650	B.Ed. Cash Book
24	SBI, S.J.S.V,	SB-349094848 62	113694.50	113694.50	0.00	Manu Resource Centre
25	SBI, S.J.S.V,	SB-355623467 89	18738628.95	17154754.95	1583874	RUSA Cash Book

						Rs 21239/- in SB clear balance Rs 18717389.95 in MOD flexi balance ( flexi without interest value)
26	SBI, S.J.S.V,	SB 10202296947	3033922.15	3033922.15	0	GPF
27	SBI, S.J.S.V,	SB 10202296958	1482857.90	1482857.90	0	CPF
<b>TOTAL</b>			<b>210773152.12</b>	<b>190335550.74</b>	<b>20437601.38</b>	

**PARA-5.2: Reconciliation:**

As per Rule 17 of Orissa Universities Accounts Manual, 1987 “at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account”.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book.

As evident from the table in para 5.1, there is a huge difference of Rs. 20437601.63 between the closing balance of all pass books & closing balance of all cash book balances as on 31.03.2019. Even though, the bank reconciliation was attempted by the Accounts section of the University, it was not done in full-fledged manner. Further, the Register of reconciliation was not produced before audit. Out of the un-reconciled difference of Rs 20437601.63 reconciliation for Rs 18479814.01 relating the following accounts was shown in the EXIT conference. As such the rest differential amount of Rs 1957787.62 is kept under objection till proper reconciliation.

The accounts for which reconciliation made in the concerned files were produced during EXIT conference.

1. SB Account – 10913111803
2. SB Account – 33239002377
3. SB Account – 32797546158
4. SB Account – 10202296936

As it is a matter of fact that reconciliation of bank account balances with that of cash book shall enable the local authority to ascertain the true funds position and to keep a track with the transactions made with the bank. Moreover, non-reconciliation may give rise to wider discrepancy and may also lead to occurrence of misappropriation of cash & loss of university fund.

However, it is suggested to maintain the Register for reconciliation of all bank accounts invariably at the end of each month as well as the statement of reconciliation be recorded in the cash book under compliance to audit.



Even though the University authorities did not produce any Register for reconciliation, the current audit took the strain to reconcile the difference between the closing balance of all pass books & closing balance of all cashbook balances as on 31.03.2019 as far as practicable basing on the records made available to audit. The bank account wise reconciliation is furnished below.

**1) SBI AC No-10913111803 Main Cash Book**

	Bank position as per Cash Book as on 31.03.2019	27473501.11
Add	Cheque issued but debited after 31.03.2019	12007000
	CB of bank pass book AC No-10913111803 as on 31.03.2019	39480501.11

The details are furnished below.

SBI AC No-10913111803 Main Cash Book					
SI No	Voucher No/Date	Amount	Cheque No/Date	Paid to/Purpose of payment	Date of debit
1	1316/28.3.2019	12007000	731206/28.3.16	CPWD, BBSR towards construction of internal road	4.4.2019

**2) SBI Ac no-32797546158 main cash Book**

	reconciliation	
	CB as per cash Book as on 31.3.19	10776064
Add	difference in 16-17(un-reconciled)	282632.28
Add	Un-reconciled amount for 17-18	
1	17-18 less CB shown	1.08
2	17-18 un reconciled amount	100
3	17-18 non-drawl cheque items	26978
	Amount deposited in pass books on 19.12.17 but not credited as receipt in cash Book	1000
	Total for 17-18	28079.08
	<b>For the year 2018-19</b>	
Add	rt fraction of 0.40 not reflected in cash book 7.9.18; Rs 1195.40 - Rs 1195= 0.40	0.40
Add	cheque issued but debited after 31.3.19	
1	21844/18.5.18 issued to Subhashree Das towards payment of scholarship	4000

	Not yet debited	
2	29248/23.3.19 Vr No 1297/18.3.19 Paid to The Samaj towards advertisement charges (debited on 2.4.19)	23919
3	69242/18.3.19 Vr No 1309/23.3.19 Paid to The Samaj towards advertisement charges (debited on 2.4.19)	6426
4	69255/30.3.19 transfer of amount to ac no-38361461540  Debited on 3.4.19	1000
5	69257/30.3.19 Vr No 1341/30.3.19 Paid to The Samaj towards advertisement charges (debited on 20.4.19)	3570
6	69258/30.3.19 Vr No 1342/30.3.19 Paid to The Dharitri towards advertisement charges (debited on 10.5.19)	2650
	<b>Total addition 18-19</b>	<b>41565.40</b>
Deduct		
	fraction of Bank Charges not debited from cash Book on 22.5.18 Rs 265.50 - Rs 265= Rs 0.50	0.50
	Bank charges for cancellation of cheque No 57645 on 1.6.18 not debited from cash Book	177.00
	dishonour of cheque No-911560 on 26.11.18 not debited from cash book	177.00
	<b>Total deduction 18-19</b>	<b>354.50</b>
	CB of bank pass book as on 31.03.2019	11127986.26

3) SBI AC No-33239002377 Main Cash Book

	SBI AC No-33239002377 Main Cash Book	
	Bank position as per Cash Book as on 31.03.2019	24186367
Add	Cheque issued but debited after 31.03.2019	178692
Ded	Abrupt enhancement of CB on 31.3.2019	0.25
	CB of bank pass book AC No-10913111803 as on 31.03.2019	24365058.75

The details are furnished below

SI No-3: SBI AC No-33239002377 Main Cash Book					
SI No	Voucher No/Date	Amount	Cheque No/Date	Paid to/Purpose of payment	Date of debit
1	1336/30.3.19	102124	698626/30.3.19	Paradise Filling centre for cost of fuel	5.4.19
2	1337/30.3.19	13900	698627/30.3.19	Cartridge solution towards cost of antivirus	8.4.19
3	1338/30.3.19	5650	698628/30.3.19	Cartridge solution towards cost of tonner	8.4.19
4	1339/30.3.19	56498	698629/30.3.19	Odisha consumer co-op federation ltd, BBSR towards supply of diary, calendar etc	18.4.19
5	1340/30.3.19	520	698630/30.3.19	Niranjan Mishra, Driver Advance	5.4.19
Total		178692			

4 SBI AC No-10202296936 Pension Cash Book

	Bank position as per Cash Book as on 31.03.2019	16021131.30
Add	Cheque issued but debited after 31.03.2019	5942200
	CB of bank pass book AC No-10913111803 as on 31.03.2019	21963331.30

The details are furnished below

SI No-4 : SBI AC No-10202296936 Pension Cash Book					
SI No	Voucher No/Date	Amount	Cheque No/Date	Paid to/Purpose of payment	Date of debit
1	Nil/30.3.19	1579059	414565/30.3.19	Paid to Sri Sadasiba Behera, Peon towards pension	04.04.19
2	Nil/30.3.19	3519041	414568/30.3.19	Paid to Dr. Madhaba Ch. Panda towards pension	27.05.19
3	Nil/30.3.19	844100	414569/30.3.19	Paid to Dr. Madhaba Ch. Panda towards	11.06.19

				pension	
Total		5942200			

5 SBI AC No-32665989839 B.Ed. Cash Book

	Bank position as per Cash Book as on 31.03.2019	39646.00
Add	Cheque issued but debited after 31.03.2019	34650
	CB of bank pass book AC No-10913111803 as on 31.03.2019	74296.00

The details are furnished below

SI No-5 : SBI AC No-32665989839 B.Ed. Cash Book

SI No	Voucher No/Date	Amount	Cheque No/Date	Paid to/Purpose of payment	Date of debit
1	Nil/25.3.19	18900	2584/25.3.19	Paid for advertisement	02.04.19
2	Nil/25.3.19	15750	2585/25.3.19	Paid for advertisement	03.04.19
Total		34650			

6 SBI AC No-33121039583 NET Coaching

	Bank position as per Cash Book as on 31.03.2019	83429.75
Add	Cheque issued but debited after 31.03.2019	49500
	CB of bank pass book AC No-10913111803 as on 31.03.2019	132929.75

The details are furnished below

SI No-6 : SBI AC No-33121039583 NET Coaching

SI No	Voucher No/Date	Amount	Cheque No/Date	Paid to/Purpose of payment	Date of debit
1	Nil/31.03.19	24000	943270	Remuneration payment	24.04.19
2	Nil/31.03.19	4000	949271	Remuneration payment	25.04.19
3	Nil/31.03.19	8000	949269	Remuneration payment	25.04.19
4	Nil/25.02.19	6000	949263	Remuneration payment	29.04.19
5	Nil/31.03.19	1500	949272	Remuneration payment	10.05.19

6	Nil/25.02.19	6000	949265	Remuneration payment	25.06.19
Total		49500			

**7 SBI AC No-38183521591 Career& Counselling State Government**

	Bank position as per Cash Book as on 31.03.2019	1188855.50
Add	Cheque issued but debited after 31.03.2019	50143
	CB of bank pass book AC No-10913111803 as on 31.03.2019	1238998.50

The details are furnished below

**SI No-7 : SBI AC No-38183521591 Career & Counselling State Government**

SI No	Voucher No/Date	Amount	Cheque No/Date	Paid to/Purpose of payment	Date of debit
1	8/30.3.19	1000	807691	Ajay Kumar Biswal, Peon; Remuneration for 2/2019	26.4.19
2	9/30.3.19	2000	807694	Smurti Ranjan Behera, Jr Clerk; Remuneration for 2/2019	26.4.19
3	10/30.3.19	5000	807692	Purna Ch Padhy, co-ordinator; Allowance for 2/2019	2.5.19
4	11/30.3.19	2000	807693	Ajay Kumar Biswal, Peon; Remuneration for 12/18 & 1/18	26.4.19
5	12/30.3.19	2774	807690	Smurti Ranjan Behera, Jr Clerk; Remuneration 20.12.18 to 31.1.19	26.4.19
6	13/30.3.19	31129	807689	Purna Ch Padhy, co-ordinator; Allowance 25.7.18 to 31.1.19	2.5.19
7	14 & 15/30.3.19	6240	807695	Pyarimohan Patnaik; towards TA&DA for resource persons	20.5.19
Total		50143			

**8 SBI Ac no-10202297055 NSS Regular/Normal**

	reconciliation	
	CB as per cash Book as on 31.3.19	300457.50
Deduct	Opening difference as per Audit Report for 2016-17	5778.19
Add	Un-reconciled amount for 17-18	
1	17-18 less CB shown 3.11.17 Rs 0.56	
3	17-18 non-drawl cheque items cheque No-671475/16.1.18= Rs 8600 cheque No-671486/16.1.18= Rs 8600 cheque No-671491/16.1.18= Rs 8600 cheque No-671492/16.1.18= Rs 8600 Total= 34400	
	Total for 17-18	34400.56
	CB of bank pass book as on 31.03.2019	329079.87

**9 SBI a/c No 35562346789 RUSA Cash Book**

	CB as per cash Book as on 31.3.19	17154754.95
Add	A part of flexi interest @ 5.70 % and 5.75% credited to SB account during 2018-19 but not reflected in the cash Book	
1	29.8.18	4816
2	29.8.18	417
3	29.8.18	7346
4	29.8.18	6722
5	29.8.18	5082
6	29.8.18	2956
7	30.8.18	4006
8	30.8.18	7543
9	30.8.18	3541
10	30.8.18	6176
11	30.8.18	7302
12	30.8.18	7302
13	4.10.18	431138

14	4.10.18	96420
15	4.10.18	46513
16	4.10.18	63879
17	4.10.18	75178
18	4.10.18	8365
19	4.10.18	7389
20	4.10.18	18830
21	9.11.18	10458
22	9.11.18	11068
23	9.11.18	8301
24	9.11.18	2153
25	9.11.18	13139
26	9.11.18	9015
27	9.11.18	178857
28	9.11.18	31291
29	9.11.18	75259
30	9.11.18	2504
31	9.11.18	4920
32	31.12.18	15764
33	31.12.18	59873
34	31.12.18	8926
35	31.12.18	658
36	31.12.18	361
37	31.12.18	281827
38	16.1.19	151
39	27.3.19	294
40	27.3.19	2629
41	27.3.19	2360
42	27.3.19	21928
43	27.3.19	9978
44	27.3.19	21239
	Total Addition	1583874
	CB of bank pass book as on 31.03.2019	18738628.95

10 SBI a/c No- 32999049849 UGC Cash Book

	CB as per cash Book as on 31.3.19	34811354.50
Add	A part of flexi interest @ 5.75 % credited to SB account during 2018-19 but not reflected in the cash	

	Book	
1	14.12.18	3062
2	20.3.19	3556
3	21.3.19	1437
4	21.3.19	5319
5	21.3.19	6924
6	25.3.19	6942
	Total	27240
	CB of bank pass book as on 31.03.2019	34838594.50

11 SBI a/c No- 10202302497 PG Central Office Cash Book

<b>Reconciliation between CB as per cash book and CB as per Bank</b>										
<b>PG Council cash book</b>										
Bank C.B as per PG council cash book as on 31.3.19										2178749.84
Add previous year difference as per last AR								(+)	97578	
Add amount debited from bank during 16-17 but accounted for in 18-19 as per AR/16-17								(+)	230	
SI No.	Bank./Ac count No.	Date of debit from bank	Date of cash book	Amount						
1	SBI Sri Vihar/497	16.02.17	21.02.19	230						
Less amount credited in bank during 16-17 but accounted for in 18-19 as per AR/16-17								(-)	49100	
SI No.	Bank./Ac count No.	Date of credit in bank	Date of cash book	Amount						
1	SBI Sri Vihar/497	02.03.17	02.03.19	49100						
Add Amount credited in bank but not accounted for in cash book till 31.03.19								(+)	8675	
Bank	Date of credit in bank	Amount								
SBI Sri Vihar/497	8.08.18	8400								
SBI Sri Vihar/497	29.08.18	55								



SBI Sri Vihar/497	29.08.18	55								
SBI Sri Vihar/497	29.08.18	55								
SBI Sri Vihar/497	29.08.18	55								
SBI Sri Vihar/497	29.08.18	55								
	<b>Total</b>	<b>8675</b>								
Add less receipt booked in cash book as compared to bank and bank draft register									(+)	10575
SI No.	Cash Book	Date of cash book /Page No	Bank/ Account No.	Date of deposit as per bank challan	Bank draft(Challan) Lot No. as per Bank draft register	Amount deposited in bank and As per Bank draft register	Amount booked As per cash book	Less booked in cash		
1	PG council	09.08.18 /21	SBI Sri Vihar/ 10 2023024 97	09.08.18	90	2500	2525	10575		
2				09.08.18	91	2500				
3				09.08.18	92	2500				
4				09.08.18	93	300				
5				09.08.18	94	300				
6				09.08.18	95	100				
7				09.08.18	96	500				
8				09.08.18	97	100				
9				10.08.18	98	1800				
10				10.08.18	99	2500				
				<b>Total</b>	<b>13100</b>					
Add Cheque issued and accounted for in 18-19 but debited from bank after 31.03.19									(+)	133600
Cheque No.	Vr.No./Date	Bank./Account No.	Purpose	Date of debit from bank	Amount					
762711	Nil/15.03.19	SBI Sri Vihar/497	Transfer to CF towards scholarship of Mphil students	02.04.19	87000					

762712	Nil/15.03 .19	SBI Sri Vihar/49 7	Transfer to CF towards schloars hip of Achajaya students	02.04.19	33600					
762707	Nil/19.02 .19	SBI Sri Vihar/49 7	Paid to Parasara Mohapat ra towards Atheletic meet	25.04.19	13000					
				<b>Total</b>	<b>133600</b>					
Less Excess receipt booked in cash book as compared to bank pass book and bank draft register								(-)	17800	
SI No.	Cash Book	Date of cash book /Page No	Bank/ Account No.	Date of deposit as per bank chhallan	Bank dra ft(Challa n) Lot No. as per Babk draft register	Amount deposite d in bank and As per Bank draft register	Amount booked As per cash book	Excess booked in cash		
1	PG council	04.08.18 /19	SBI Sri Vihar/ 10 2023024 97	02.08.18	59	2500	50000	17800		
2				02.08.18	60	2500				
3				02.08.18	61	2500				
4				04.02.18	62	2500				
5				04.08.18	63	2500				
6				06.08.18	64	2500				
7				06.08.18	65	2500				
8				06.08.18	66	500				
9				06.08.18	67	800				
10				06.08.18	68	900				
11				06.08.18	69	1400				
12				06.08.18	70	3300				
13				06.08.18	71	500				
14				06.08.18	72	600				
15				06.08.18	73	3100				
16				06.08.18	74	300				
17				06.08.18	75	900				
18				06.08.18	76	600				
19				06.08.18	77	600				
20				06.08.18	78	1200				
				<b>Total</b>	<b>32200</b>					

Pass Book C.B. as on 31.03.19			2362507 .84
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**PARA: 6 STOCK POSITION**

Shree Jagannath Sanskrit Viswabidyalaya - 2018-2019

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

**Comments**

**PARA 6.1: Irregular maintenance of Stock & Stores:**

As per procedure 57(i) of OUAM, 1987, Physical Verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an Officer or Committee of Officers as may be specially authorised by the Vice-Chancellor. However, in case of perishable stores, the Verification shall be made twice a year.

Rule 106 of OGFR envisages the following procedural modalities in maintenance of public stock & stores;

- 1) An inventory of the dead stock should be maintained in all offices in form OGFR 6 showing the number received, the number disposed of ( by issue, transfer, sale, loss etc.) and the balance in hand for each kind of article.
- 2) Articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of OGFR, a physical verification of all stores should be made at least once every year by the head of office concerned or such other as may be specially authorised by him.

During course of audit, no evidence as regards conduct of any physical verification or inventory of dead stock during the year 2018-19 could be found. However, the University Authorities are suggested to observe the prescribed codal provisions mentioned above to ensure transparency as well as propriety in maintenance of institutional stock & stores.

**PARA 6.2: POSITION OF STOCK & STORES**

The stock position of some major items such as Answer Books, Air Conditioners, Computers, Printers, and Copier machines etc. for the year 2018-19 as ascertained from the available records is furnished below.

STOCK POSITION OF SOME MAJOR ITEMS DURING 2018-19							
Sl. No.	Name of the	Opening	Receipt	Total	Issued	Balance at	Stock

	item	Balance as on 01.04.2018	during 2018-19		during the year	central store or with different branches/sections as on 31.03.2019	Register page ref
1	Main Answer Book	41747	0	41747	0	41747	
2	Main Answer Book(NEW)	194170	550000	744170	329136	415034	p-153,154
3	Additional Answer Book	416138	0	416138	0	416138	
4	Aqua guard	5	0	5	0	5	
5	Air Conditioner	13	9	22	0	22	p-8,10
6	Computers	28	0	28	0	28	
7	Duplicating Machine	1	0	1	0	1	
8	Laser Printer	31	0	31	0	31	P-255
9	Laptop	2	0	2	0	2	
10	Godrej Almirah	67	13	80	0	80	P-21,23
11	Godrej Table	71	0	71	0	71	P-101
12	Rack	0	6	6	0	6	P-21,23
13	Steel Chair	105	0	105	0	105	P-111
14	Xerox Machine and multifunctional machine (coping, scanning, printing)	18	0	18	0	18	P-256
15	Fax	1	0	1	0	1	
16	Colour Television Set	10	0	10	0	10	
17	REFREEGE RATOR (GODREJ)	1	0	1	0	1	P-241
18	BOOKS STACK	6	0	6	0	6	P-51
19	Wooden cot	155	0	155	0	155	p-82
20	Wooden cot for Matron	1	0	1	0	1	p-71
21	Executive Chair for	1	0	1	0	1	p-261

	Matron						
22	Executive Table for Matron	1	0	1	0	1	p-261
23	Study table( wooden)	105	0	105	0	105	p-261
24	Wooden chair	105	0	105	0	105	p-81
25	Dining chair	54	0	54	0	54	p-81
26	Dining table	11	0	11	0	11	p-82
27	Dining Wooden Bench	4	0	4	0	4	P-61
28	Wooden Chair	32	0	32	0	32	P-82
29	Wooden Table	32	0	32	0	32	P-262
30	Stabiliser	2	9	11	0	11	p-251
31	Exide battery	8	0	8	0	8	p-91
32	inverter	8	0	8	0	8	p-91
33	Academic Robes	52	0	52	0	52	p-23
34	Tin box	5	0	5	0	5	p-23
	<b>RUSA Stock</b>						
35	Samsung Mobile for Geo tagging under RUSA project	0	1	1	0	1	P-385
36	White Board	0	24	24	0	24	P-2
37	Black Board	0	24	24	0	24	P-2
38	Chairs for Seminar Hall	0	400	400	0	400	P-46
39	Table for class room	0	12	12	0	12	P-46
40	Lecture stand	0	12	12	0	12	P-36
41	Dias chair for seminar hall	0	12	12	0	12	P-36
42	Desk cum bench	0	200	200	0	200	P-30
43	General purpose chair	0	12	12	0	12	P-30

**PARA: 7 INVESTMENT**

Shree Jagannath Sanskrit Viswabidyalaya - 2018-2019

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	47782325.00	1490016.00	46292309.00	3849562.00	31-03-2019	50141871.00	31-03-2019	50141871.00	0.00	
2	01-04-2018	5650864.00	0.00	5650864.00	361543.00	31-03-2019	6012407.00	31-03-2019	6012407.00	0.00	
3	01-04-2018	3887623.00	0.00	3887623.00	379099.00	31-03-2019	4266722.00	31-03-2019	4266722.00	0.00	
4	01-04-2018	28190165.00	2380000.00	4390165.00	2568853.00	31-03-2019	3007870.00	31-03-2019	3007870.00	0.00	
5	01-04-2018	364244.00	0.00	364244.00	25407.00	31-03-2019	389651.00	31-03-2019	389651.00	0.00	
6	01-04-2018	1678745.00	0.00	1678745.00	0.00	31-03-2019	1678745.00	31-03-2019	1678745.00	0.00	The opening balance of the investment amount has been enhanced by Rs 4607. The reason is explained below.
	<b>GRAND TOTAL</b>	<b>87553966.00</b>	<b>25290016.00</b>	<b>62263950.00</b>	<b>30304146.00</b>		<b>92568096.00</b>		<b>92568096.00</b>	<b>0.00</b>	

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

The Opening balance of investment position in respected of Brahmi Ladies Hostel is enhanced by Rs 4607/- . This is because the investment closing balance as on 31.03.2018 of one of the TDR (No-511100260, NGB, SJSV, Puri) was shown less by Rs 4607/- in the last Audit Report for 2017-18 as detailed below.

Investment relating to Ladies Hostel as on 31.03.2018

Sl. No.	Name of the	TDR No.	Date of	Date of	Actual	Closing	Less CB
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	Bank		Investment	maturity	closing balance of invested amounts as on 31.03.2018	balance of invested amount as shown in last Audit Report for 17-18	shown in last Audit Report
1	NGB, ShriVihar branch, Puri	511300224	21.05.2017	21.02.2020	297583	297583	0
2	NGB, ShriVihar branch, Puri	511100260	20.01.2017	20.10.2020	660606	655999	4607
3	NGB, ShriVihar branch, Puri	511300226	04.08.2017	4.5.2020	130110	130110	0
4	NGB, ShriVihar branch, Puri	511300223	08.05.2017	08.2.2020	204455	204455	0
5	NGB, ShriVihar branch, Puri	511300225	04.08.2017	4.5.2020	130110	130110	0
6	NGB, ShriVihar branch, Puri	511300228	04.08.2017	4.5.2020	130110	130110	0
7	NGB, ShriVihar branch, Puri	511300227	04.08.2017	4.5.2020	125771	125771	0
TOTAL					1678745	1674138	4607

The details of investment position of Shree Jagannath Sanskrit Viswavidyalaya, Puri as on 31.03.2019 is furnished below.

Investment position of SJSV, Puri as on 31.03.2019								
Sl. No.	Name of the Bank	TDR No.	Date of Investment	Amount of Investment	Date of Maturity	Maturity Value	Rate of Interest	Remarks
1	2	3	4	5	6	7	8	9
A	Investment out of Own Source							
1	Andhra Bank, Puri	887316	04.09.2017	285857	04.9.2022	389777	6.25%	Festival Advance & Conveyance Allowance
2	SBI, Shrivihar, Puri	378073606 34	27.6.2018	967518	27.6.2020	1103940	6.65%	Other than GPF
3	SBI, Shrivihar, Puri	378853856 03	1.7.2018	106076	1.7.2019	113308	6.65%	Donation own sources

4	SBI, Shrivihar, Puri	378852089 96	16.8.18	100000	18.8.19	100000	6.70%	Donation for Stipend ( Qtrly Int Rs 1675/- to be deposited in A/c No.158)
5	SBI, Shrivihar, Puri	378853203 72	17.8.2018	182358	17.8.19	194886	6.70%	Donation
6	SBI, Shrivihar, Puri	378926013 98	21.8.2018	50000	21.8.2019	53435	6.70%	Donation own sources
7	SBI, Shrivihar, Puri	379939756 21	1.9.2018	1300000	1.7.2019	1370576	6.40%	Donation for Stipend
8	SBI, Shrivihar, Puri	379467024 45	15.09.2018	250000	15.09.2019	267176	6.70%	Donation (New investment in 2018-19)
9	SBI, Shrivihar, Puri	380079293 75	10.10.2018	5000000	10.10.19	5343511	6.87%	Own Receipt
10	SBI, Shrivihar, Puri	373202767 00	19.11.2018	284881	19.11.2019	304453	6.70%	Donation own sources
11	SBI, Shrivihar, Puri	373547385 21	1.12.2018	353495	1.12.2019	378153	6.80%	Donation for Stipend
12	SBI, Shrivihar, Puri	349475521 03	24.11.2018	188307	24.11.2019	201244	6.70%	Donation for Scholarshi p
13	SBI, Shrivihar, Puri	373547354 84	8.12.2018	5319901	8.12.2019	5690984	6.80%	Own Receipt
14	SBI, Shrivihar, Puri	373547367 04	8.12.2018	6266889	8.12.2019	6704018	6.80%	Own Receipt
15	SBI, Shrivihar, Puri	373634531 60	11.12.2018	2000000	11.12.2019	2000000	6.80%	Investment for scholarship ( Qtrly Int Rs 34000/- to be deposited in A/c No.158)
16	SBI,	373714805	18.12.2018	7828777	18.12.2019	8374863	6.80%	Hundi



	Shrivihar, Puri	14						Interest
17	SBI, Shrivihar, Puri	350595343 22	11.01.2019	3000000	11.01.2020	3000000	6.80%	Investment for scholarship ( Qtrly Int Rs 51000/- to be deposited in A/c No.158)
18	SBI, Shrivihar, Puri	374793438 47	17.01.2019	5697616	17.01.2020	6095046	6.80%	Donation for Scholarshi p
19	SBI, Shrivihar, Puri	374793439 38	17.01.2019	6576326	17.01.2020	7035049	6.80%	Donation for Scholarshi p
20	SBI, Shrivihar, Puri	374793437 56	17.01.2019	4068682	17.01.2020	4352488	6.80%	Donation for Scholarshi p
21	SBI, Shrivihar, Puri	374948725 44	28.01.2019	290511	28.01.2020	310775	6.80%	Donation
22	SBI, Shrivihar, Puri	375387244 07	13.02.2019	4677	13.02.2020	5003	6.80%	Donation
23	OGB, ShriVihar branch, Puri	411400006	12.02.2017	20000	12.11.2019	20000	6.50%	Donation ( Qtrly Int to be deposited in A/c No.158)
TOTAL [ A ]				50141871		53408685		
B Investment out of UGC Funds								
1	SBI, Shrivihar, Puri	374862850 13	22.01.2019	6012407	22.1.2020	6431795	6.80%	UGC Funds
TOTAL [ B ]				6012407		6431795		
C Investment of CPF								
1	UNION BANK	261900233	16.01.2019	1462735	16.01.2020	1563997	6.75%	CPF
2	Canara Bank, Puri	143941300 0108/17	24.05.2018	2803987	30.11.2019	3118381	7.05%	CPF
TOTAL [ C ]				4266722		4682378		

D	Investment of GPF							
3	SBI, Shrivihar, Puri	379475136 05	7.9.2018	4591008	7.9.2019	4906421	6.70%	GPF
1	SBI, Shrivihar, Puri	373202753 55	19.11.2018	39819	19.11.19	42555	6.70%	GPF
2	SBI, Shrivihar, Puri	373547375 49	1.12.2018	62754	1.12.2019	67131	6.80%	GPF
4	Canara Bank, Puri	143941300 0463/1	30.10.18	8500000	7.05.2020	9460150	7.10%	GPF
5	Canara Bank, Puri	143941300 0463/2	30.10.18	8500000	7.05.2020	9460150	7.10%	GPF
6	Canara Bank, Puri	143941300 0463/3	30.10.18	8385119	7.05.2020	9332291	6.50%	GPF (prem aturely closed on 1.7.19)
TOTAL [ D ]				30078700		33268698		
E	Investment relating to Gents Hostel							
1	OGB, ShriVihar branch, Puri	511100103	29.3.19	389651	29.3.20	416626	6.75%	Gents Hostel
TOTAL [ E ]				389651		416626		
F	Investment relating to Ladies Hostel							
1	NGB, ShriVihar branch, Puri	511300224	21.05.2017	297583	21.02.2020	355316	6.50%	Ladies Hostel
2	NGB, ShriVihar branch, Puri	511100260	20.01.2017	660606	20.10.2020	783266	6.50%	Ladies Hostel
3	NGB, ShriVihar branch, Puri	511300226	04.08.2017	130110	4.5.2020	155089	6.50%	Ladies Hostel
4	NGB, ShriVihar branch, Puri	511300223	08.05.2017	204455	08.2.2020	244120	6.50%	Ladies Hostel
5	NGB, ShriVihar branch,	511300225	04.08.2017	130110	4.5.2020	154208	6.50%	Ladies Hostel

	Puri								
6	NGB, ShriVihar branch, Puri	511300228	04.08.2017	130110	4.5.2020	155089	6.50%	Ladies Hostel	
7	NGB, ShriVihar branch, Puri	511300227	04.08.2017	125771	4.5.2020	149918	6.50%	Ladies Hostel	
TOTAL [ F ]				1678745		1997006			
GRAND TOTAL [ A to F ]				92568096		100205188			

Verification of the Investment Ledger pertaining to the financial year 2018-19 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 50141871/-, investment out of UGC Fund to the tune of Rs 6012407/- were not included in the closing balance of Cash books, 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.

The details of actual investment en-cashed and made during 18-19 are furnished below.

Investment position of SJSV, Puri as on 31.03.2019											
Sl. No.	Name of the Bank	Old TDR No	OB	Pseudo encashment during the year	Actual encashment during the year	Total	Pseudo investment during the year	Actual investment during the year	CB	New TDR no	Remarks
A	Investment out of Own Source										
1	Andhra Bank, Puri	887316	285857	0	0	285857	0	0	285857	887316	Festival Advance & Conveyance Allowance
2	SBI, Shrivihar,	369703 48468	903542	903542	0	903542	967518	63976	967518	378073 60634	Other than

	Puri										GPF
3	SBI, Shrivihar, Puri	37058277961	100000	100000	0	100000	106076	6076	106076	37885385603	Donation own sources
4	SBI, Shrivihar, Puri	36013917266	100000	100000	0	100000	100000	0	100000	37885208996	Donation for Stipend ( Qtrly Int Rs 1675/- to be deposited in A/c No.158)
5	SBI, Shrivihar, Puri	36013667702	170551	170551	0	170551	182358	11807	182358	37885320372	Donation
6	SBI, Shrivihar, Puri	37106706751	50000	50000	0	50000	50000	0	50000	37892601398	Donation own sources
7	SBI, Shrivihar, Puri	36059301027	1490016	1490016	1490016	0	1300000	1300000	1300000	37993975621	Donation for Stipend
8	SBI, Shrivihar, Puri		0	0	0	0	250000	250000	250000	37946702445	Donation (New investment in 2018-19)
9	SBI, Shrivihar, Puri	35907909381	5000000	5000000	0	5000000	5000000	0	5000000	38007929375	Own Receipt
10	SBI, Shrivihar, Puri	37320276700	267750	267750	0	267750	284881	17131	284881	37320276700	Donation own sources
11	SBI, Shrivihar, Puri	37354738521	332238	332238	0	332238	353495	21257	353495	37354738521	Donation for Stipend
12	SBI, Shrivihar, Puri	34947552103	176984	176984	0	176984	188307	11323	188307	34947552103	Donation for Scholarship
13	SBI, Shrivihar, Puri	37354735484	5000000	5000000	0	5000000	5319901	319901	5319901	37354735484	Own Receipt
14	SBI, Shrivihar, Puri	37354736704	5890043	5890043	0	5890043	6266889	376846	6266889	37354736704	Own Receipt
15	SBI, Shrivihar, Puri	37363453160	2000000	2000000	0	2000000	2000000	0	2000000	37363453160	Investment for scholars

											hip ( Qtrly Int Rs 34000/- to be de posited in A/c No.158)
16	SBI, Shr ivihar, Puri	373714 80514	735801 0	735801 0	0	735801 0	782877 7	470767	782877 7	373714 80514	Hundi Interest
17	SBI, Shr ivihar, Puri	350595 34322	300000 0	300000 0	0	300000 0	300000 0	0	300000 0	350595 34322	Investm ent for s cholars hip ( Qtrly Int Rs 51000/- to be de posited in A/c No.158)
18	SBI, Shr ivihar, Puri	374793 43847	535500 2	535500 2	0	535500 2	569761 6	342614	569761 6	374793 43847	Donatio n for Sc holarshi p
19	SBI, Shr ivihar, Puri	374793 43938	618087 3	618087 3	0	618087 3	657632 6	395453	657632 6	374793 43938	Donatio n for Sc holarshi p
20	SBI, Shr ivihar, Puri	374793 43756	382402 1	382402 1	0	382402 1	406868 2	244661	406868 2	374793 43756	Donatio n for Sc holarshi p
21	SBI, Shr ivihar, Puri	374948 72544	273042	273042	0	273042	290511	17469	290511	374948 72544	Donatio n
22	SBI, Shr ivihar, Puri	375387 24407	4396	4396	0	4396	4677	281	4677	375387 24407	Donatio n
23	OGB, SJSV, Puri	411400 006	20000	0	0	20000	0	0	20000	411400 006	Donatio n ( Qtrly Int to be dep osited in A/c No.158)
TOTAL [ A ]			477823 25	474764 68	149001 6	462923 09	498360 14	384956 2	501418 71		
B	Investm										

	ent out of UGC Funds										
1	SBI, Shrivihar, Puri	37486285013	5650864	5650864	0	5650864	6012407	361543	6012407	37486285013	UGC Funds
TOTAL [ B ]			5650864	5650864	0	5650864	6012407	361543	6012407		
C	Investment of CPF										
1	UNION BANK	336215	1387623	1387623	0	1387623	1462735	75112	1462735	261900233	CPF
2	Canara Bank, Puri	737024	2500000	2500000	0	2500000	2803987	303987	2803987	1439413000108/17	CPF
TOTAL [ C ]			3887623	3887623	0	3887623	4266722	379099	4266722		
D	Investment of GPF										
3	SBI, Shrivihar, Puri	36076236432	4293760	4293760	0	4293760	4591008	297248	4591008	37947513605	GPF
1	SBI, Shrivihar, Puri	37320275355	37425	37425	0	37425	39819	2394	39819	37320275355	GPF
2	SBI, Shrivihar, Puri	37354737549	58980	58980	0	58980	62754	3774	62754	37354737549	GPF
	Canara Bank, Puri	1439401003523/6	9900000	9900000	9900000	0	0	0	0		
	Canara Bank, Puri	1439401003523/7	9900000	9900000	9900000	0	0	0	0		
	Canara Bank, Puri	1439401003523/8	4000000	4000000	4000000	0	0	0	0		
4	Canara Bank, Puri		0	0	0	0	8500000	8500000	8500000	1439413000463/1	GPF
5	Canara Bank, Puri		0	0	0	0	8500000	8500000	8500000	1439413000463/2	GPF
6	Canara		0	0	0	0	838511	838511	838511	143941	GPF (pr

	Bank, Puri						9	9	9	300046 3/3	emature ly closed on 1.7.19)
TOTAL [ D ]			281901 65	281901 65	238000 00	439016 5	300787 00	256885 35	300787 00		
E	Investm ent relating to Gents Hostel										
1	OGB, SJSV, Puri	511100 103	364244	364244	0	364244	389651	25407	389651	511100 103	Gents Hostel
TOTAL [ E ]			364244	364244	0	364244	389651	25407	389651		
F	Investm ent relating to Ladies Hostel										
1	NGB, SJSV, Puri	511300 224	297583	0	0	297583	0	0	297583	511300 224	Ladies Hostel
2	NGB, SJSV, Puri	511100 260	660606	0	0	660606	0	0	660606	511100 260	Ladies Hostel (i nvestm ent wrongly shown as Rs 655999 in previou s AR), less inv estment shown Rs 4607
3	NGB, SJSV, Puri	511300 226	130110	0	0	130110	0	0	130110	511300 226	Ladies Hostel
4	NGB, SJSV, Puri	511300 223	204455	0	0	204455	0	0	204455	511300 223	Ladies Hostel
5	NGB,	511300	130110	0	0	130110	0	0	130110	511300	Ladies

	SJSV, Puri	225								225	Hostel
6	NGB, SJSV, Puri	511300 228	130110	0	0	130110	0	0	130110	511300 228	Ladies Hostel
7	NGB, SJSV, Puri	511300 227	125771	0	0	125771	0	0	125771	511300 227	Ladies Hostel
TOTAL [ F ]			167874 5	0	0	167874 5	0	0	167874 5		
GRAND TOTAL [ A to F ]			875539 66	855693 64	252900 16	622639 50	905834 94	303041 46	925680 96		

PARA: 8 **ADVANCE**

Shree Jagannath Sanskrit Viswabidyalaya - 2018-2019

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	All Cash books	468763 02.86	673520 5.00	536115 07.86	599353 7.00	31-03-2019	476179 70.86	31-03-2019	476179 70.86	0.00	
	<b>GRAND TOTAL</b>		<b>468763 02.86</b>	<b>673520 5.00</b>	<b>536115 07.86</b>	<b>599353 7.00</b>		<b>476179 70.86</b>		<b>476179 70.86</b>	<b>0.00</b>	

**Comments :**

The opening balance of out-standing advance has been enhanced by Rs 3800/-. During the year 2017-18 an amount of Rs 3800/- had been paid as advance to prof Govind Ch Kar, Principal, BEd College, SJSV, Puri vide Vr no-15/12.2.2018 in BEd Cash Book, but the same was not reflected in the Audit Report for the year 2017-18. The above advance has been adjusted during 2019-20 vide Voucher No-Nil/20.4.2019, BEd Cash Book (2019-20).

**PARA 8.1: Alarming Position of outstanding Advance:**



As observed from the abstract position of advance during the year 2018-19, huge advance to the tune of Rs. 47617970.86 is lying outstanding as on 31.03.2019. 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 11.17 % 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.

The detailed position of outstanding advances as on 31.03.2019 as derived from the advance register & previous Audit Reports is furnished below.

<b>Person wise outstanding advance as on 31.03.2019</b>							
SI No.	Name & Designation of the Person	Cash Book	Vr. No/ Date	Amount of Advance Outstanding			Purpose of Advance
				For more than one year	For less than one year	TOTAL	
	For the year 2018-19						
1	All centre Superintendent Sastri II Yr Exam 2018	Main Cash Book	38/12.4.18	0	97150	97150	Postal Expenses
2	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	11/5.4.18	0	3000	3000	Contingency
3	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	12/5.4.18	0	569000	569000	Central valuation Upa sastri 18
4	Principal NNAC Naresh Ch Dash	Main Cash Book	15/5.4.18	0	3000	3000	Contingency
5	Principal NNAC Naresh Ch Dash	Main Cash Book	16/5.4.18	0	345000	345000	Central valuation Upa sastri 18

6	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	13/5.4.18	0	3000	3000	Contingency
7	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	14/5.4.18	0	508000	508000	Central valuation Upa sastri 18
8	Principal NNAC Naresh Ch Dash	Main Cash Book	176/4.5.18	0	3000	3000	Contingency
9	Principal NNAC Naresh Ch Dash	Main Cash Book	177/4.5.18	0	247000	247000	Central valuation sastri 18, II Yr
10	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	173/4.5.18	0	3000	3000	Contingency
11	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	172/4.5.18	0	443000	443000	Central valuation sastri 18, II Yr
12	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	175/4.5.18	0	3000	3000	Contingency
13	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	174/4.5.18	0	465000	465000	Central valuation sastri 18, II Yr
14	All centre Su perintendent +3 Sastri P I , 2018	Main Cash Book	350/3.7.18	0	110400	110400	Postal Expenses
15	Dr kamalesh Mishra	Main Cash Book	340/30.6.18	0	18000	18000	Expenses for 38th

							Foundation day on 7.7.2018
16	Dr Govinda Ch Kar, Professor	Main Cash Book	340/30.6.18	0	6000	6000	Expenses for 38th Foundation day on 7.7.2018
17	Dr Harihara Hota, Professor	Main Cash Book	340/30.6.18	0	20000	20000	Expenses for 38th Foundation day on 7.7.2018
18	Siba Prasad Narendra, University Engineer	Main Cash Book	340/30.6.18	0	8000	8000	Expenses for 38th Foundation day on 7.7.2018
19	Dr Laxmidhar Panda, Lect. In Sikshyashatri	Main Cash Book	340/30.6.18	0	13000	13000	Expenses for 38th Foundation day on 7.7.2018
20	Dr Basanta Ku Mishra, Reader in Sahitya	Main Cash Book	340/30.6.18	0	12700	12700	Expenses for 38th Foundation day on 7.7.2018
21	Sarat Ku Behera, Sr Asst	Main Cash Book	340/30.6.18	0	12500	12500	Expenses for 38th Foundation day on 7.7.2018
22	Dr Jogeswar Mohanta, Lect. In Sikshyashatri	Main Cash Book	340/30.6.18	0	5000	5000	Expenses for 38th Foundation day on 7.7.2018
23	Siba Sundara Mishra, Wire man	Main Cash Book	340/30.6.18	0	10000	10000	Expenses for 38th Foundation day on 7.7.2018
24	All centre Superintendent Upa Sastri instant Exam, 2018	Main Cash Book	351/4.7.18	0	980	980	Postal Expenses
25	Principal, Abhaya Skt.	Main Cash Book	416/28.7.18	0	3000	3000	Contingency

	College, Kendrapara Jyotsna Rani Nayak						
26	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	417/28.7.18	0	523000	523000	Central valuation sastri 18, Pt I
27	Principal NNAC Naresh Ch Dash	Main Cash Book	414/28.7.18	0	3000	3000	Contingency
28	Principal NNAC Naresh Ch Dash	Main Cash Book	415/28.7.18	0	321000	321000	Central valuation sastri 18, Pt I
29	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	418/28.7.18	0	3000	3000	Contingency
30	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	419/28.7.18	0	537000	537000	Central valuation sastri 18, Pt I
31	Prasanna Kumar Mohanty, Electrician	Main Cash Book	681/5.9.18	0	1000	1000	Purchase of distil water for invertor batteries
32	Dr Madhab Chandra Panda, Professor	Main Cash Book	749/28.9.18	0	40000	40000	Celebration of Gandhi Jayanti
33	Siba Sundara Mishra, Wire man	Main Cash Book	769/11.10.18	0	2750	2750	Refreshment for Syndicate meeting on 11.10.18
34	Dr Srinivas panda, Lecturer	Main Cash Book	780/26.10.18	0	21000	21000	National seminar in memory of Pt Chedi Prasad Sukla
35	Siba	Main Cash	878/14.11.18	0	3750	3750	Refreshment

	Sundara Mishra, Wire man	Book					for Syndicate meeting on 15.11.18
36	Dr Madhab Chandra Panda, Professor	Main Cash Book	929/28.11.18	0	41680	41680	Endowmnt lecturer in the Department on Dharmasatra in the name of Sri Swami Chidananda Maharaj
37	All centre Superintendent Sastri P III Exam, 2019	Main Cash Book	1156/7.2.19	0	76832	76832	Postal Expenses
38	All centre Superintendent Sastri P II Exam, 2019	Main Cash Book	1233/25.2.19	0	106904	106904	Postal Expenses
39	All centre Superintendent Upa Sastri 2019	Main Cash Book	1271/11.3.19	0	129020	129020	Postal Expenses
40	All centre Superintendent Upa Sastri 2019	Main Cash Book	1289/14.3.19	0	448	448	Postal Expenses
41	Dr Pralaya Kuar Nanda, Professor	UGC	3/19.3.19	0	150000	150000	Conduct of National Seminar, 18-19, UGC
42	Dr G Jayamanikya Shastri, Profesora	UGC	3/19.3.19	0	150000	150000	Conduct of National Seminar, 18-19, UGC
43	Dr Basanta Ku Mishra, Reader in Sahitya	UGC	3/19.3.19	0	150000	150000	Conduct of National Seminar, 18-19, UGC
44	Dr Srinivas panda, Lecturer	UGC	3/19.3.19	0	150000	150000	Conduct of National Seminar, 18-19, UGC
45	Rama Chandra Kandi, Cook, Guest House	Main Cash Book	1302/20.3.19	0	1750	1750	Refreshment for Syndicate meeting on 23.3.19
46	Principal, Rama	Main Cash Book	1321/28.3.19	0	3000	3000	Contingency

	Chandra Skt. College, Balasore Laxman Biswal						
47	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	1322/28.3.19	0	531000	531000	Central valuation sastri III Yr Exam
48	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	1319/28.3.19	0	3000	3000	Contingency
49	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	1320/28.3.19	0	437000	437000	Central valuation sastri III Yr Exam
50	Principal NNAC Naresh Ch Dash	Main Cash Book	1317/28.3.19	0	3000	3000	Contingency
51	Principal NNAC Naresh Ch Dash	Main Cash Book	1318/28.3.19	0	249000	249000	Central valuation sastri III Yr Exam
52	Dr Parambas hree Yogamaya	PG Central Office	nil/12.10.18		42000	42000	Vedic Classes for all
	<b>Total (2018-19)</b>			<b>0</b>	<b>6591864</b>	<b>6591864</b>	
	<b>For the year 2017-18</b>						
1	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	11/3.4.17	3000	0	3000	Contingency
2	Principal, Rama Chandra Skt. College, Balasore Laxman	Main Cash Book	9/3.4.17	3000	0	3000	Contingency

	Biswal						
3	Principal, J.V.K.M.,Puri , Biswanatha Swain	Main Cash Book	7/3.4.17	3000	0	3000	Contingency
4	Principal, J.V.K.M.,Puri , Biswanatha Swain	Main Cash Book	29/11.4.17	3000	0	3000	Contingency
5	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	27/11.4.17	697000	0	697000	Central valuation of Sastri
6	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	28/11.4.17	3000	0	3000	Contingency
7	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	26/11.4.17	555000	0	555000	Central valuation of Sastri
8	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	25/11.4.17	3000	0	3000	Contingency
9	All centre Su perintendent s	Main Cash Book	48/22.4.17	122370	0	122370	Postal Expenses
10	Principal NNAC Naresh Ch Dash	Main Cash Book	176/8.5.17	3000	0	3000	Contingency
11	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	179/8.5.17	470000	0	470000	Central Valuation shastri P-II

12	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	178/8.5.17	3000	0	3000	Contingency
13	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	181/8.5.17	503000	0	503000	Central Valuation shastri P-II
14	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	180/8.5.17	3000	0	3000	Contingency
15	Govinda Ch kar, Prof	Main Cash Book	314/31.5.17	1890	0	1890	Earthing of Multi purpose Building
16	All centre su perintendent	Main Cash Book	425/21.6.17	1184	0	1184	Postal Expenses
17	Birabara Dash	Main Cash Book	450/1.7.17	7000	0	7000	Campus cleaning for foundation day
18	Govinda Ch kar, Prof	Main Cash Book	451/1.7.17	39000	0	39000	37th foundation day obs 7.7.17
19	All centre su perintendent	Main Cash Book	677/21.8.17	107910	0	107910	Postal Expenses
20	Debasis Tripathy, Lecturer	Main Cash Book	721/1.9.17	4000	0	4000	Swathhcha paxa palan 1.9.17 to 15.9.17
21	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	775/15.9.17	557000	0	557000	Central valuation +3 part-I
22	Principal, Rama Chandra Skt. College, Balasore	Main Cash Book	774/15.9.17	3000	0	3000	Contingency



	Laxman Biswal						
23	Principal NNAC Naresh Ch Dash	Main Cash Book	777/15.9.17	266000	0	266000	Central valuation +3 part-I
24	Principal NNAC Naresh Ch Dash	Main Cash Book	776/15.9.17	3000	0	3000	Contingency
25	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	773/15.9.17	539000	0	539000	Central valuation +3 part-I
26	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	772/15.9.17	3000	0	3000	Contingency
27	All centre su perintendent	Main Cash Book	1359/17.2.18	93170	0	93170	Postal Expenses
28	All centre su perintendent	Main Cash Book	1396/9.3.18	134560	0	134560	Postal Expenses
29	Principal NNAC Naresh Ch Dash	Main Cash Book	1419/21.3.18	3000	0	3000	Contingency
30	Principal NNAC Naresh Ch Dash	Main Cash Book	1420/21.3.18	273000	0	273000	Central valuation sastri IIIrd yr
31	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	1416/21.3.18	430000	0	430000	Central valuation sastri IIIrd yr
32	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	1415/21.3.18	3000	0	3000	Contingency
33	Principal, Rama Chandra Skt. College, Balasore	Main Cash Book	1418/21.3.18	472000	0	472000	Central valuation sastri IIIrd yr

	Laxman Biswal						
34	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	1417/21.3.18	3000	0	3000	Contingency
35	Prof Govinda Ch Kar, Principal, BED	BEd Cash Book	15/12.2.18	3800		3800	Final teaching material for BEd adjusted in 2019-20 vide Vr No-nil/20.4.19
	<b>Total A (2017-18)</b>			<b>5321884</b>	<b>0</b>	<b>5321884</b>	
	<b>For the year 2016-17</b>						
1	Principal, Abhaya Skt. College, Kendrapara	Main Cash Book	31/7.4.16	3000	0	3000	Contingency
2	Principal, J.V.K.M., Puri	Main Cash Book	33/7.4.16	3000	0	3000	Contingency
3	Principal, Rama Chandra Skt. College, Balasore	Main Cash Book	29/7.4.16	3000	0	3000	Contingency
4	Principal, Rama Chandra Skt. College, Balasore	Main Cash Book	28/7.4.16	717000	0	717000	Central valuation Exp. For TA/DA Remu.
5	All centre su perintendent +3 sastri PII	Main Cash Book	65/18.4.16	104600	0	104600	Postal Expenses
6	All centre su perintendent +3 sastri PI	Main Cash Book	429/17.6.16	114280	0	114280	Postal Expenses
7	All centre su perintendent +2 instant exam	Main Cash Book	523/4.7.16	1058	0	1058	Postal Expenses
8	Shri Sanatan Pati	Main Cash Book	523/4.7.16	1000	0	1000	36th Foundation

							Day
9	Principal, Rama Chandra Skt. College, Balasore	Main Cash Book	536/13.7.16	297000	0	297000	Central Valuation for Shastri P- II
10	Principal, Abhaya Skt. College, Kendrapara	Main Cash Book	538/13.7.16	257000	0	257000	Central Valuation for Shastri P- II
11	Principal, J.V.K.M., Puri	Main Cash Book	533/13.7.16	3000	0	3000	Contingency
12	Principal, Rama Chandra Skt. College, Balasore	Main Cash Book	535/13.7.16	3000	0	3000	Contingency
13	Principal, Abhaya Skt. College, Kendrapara	Main Cash Book	537/13.7.16	3000	0	3000	Contingency
14	Principal, Abhaya Skt. College, Kendrapara	Main Cash Book	561/25.7.16	3000	0	3000	Contingency
15	Principal, Abhaya Skt. College, Kendrapara	Main Cash Book	558/25.7.16	471000	0	471000	Central Valu ationShastri P-I 2016
16	Principal, Abhaya Skt. College, Kendrapara	Main Cash Book	557/25.7.16	3000	0	3000	Contingency
17	Principal, Rama Chandra Skt. College, Balasore	Main Cash Book	560/25.7.16	468000	0	468000	Central Valu ationShastri P-I 2016
18	Principal, Rama Chandra Skt. College, Balasore	Main Cash Book	559/25.7.16	3000	0	3000	Contingency
19	All centre su perintendent Sastri P III Exam 2017	Main Cash Book	1411/23.2.17	90880	0	90880	Postal Expenses
20	Dr. Madhab Ch.Panda	UGC	176/27.2.17	150000	0	150000	National Seminar

							UGC XII Plan
21	Dr. N.R.S. Tatachariar	UGC	176/27.2.17	150000	0	150000	National Seminar UGC XII Plan
22	Dr. Pralaya Kumar Nanda	UGC	176/27.2.17	150000	0	150000	National Seminar UGC XII Plan
23	Dr. Basant Ku. Mishra	UGC	176/27.2.17	150000	0	150000	National Seminar UGC XII Plan
24	Dr. Purna Ch. Padhy	UGC	176/27.2.17	150000	0	150000	National Seminar UGC XII Plan
25	Dr. Sradhanjali Mohapatra	UGC	176/27.2.17	150000	0	150000	National Seminar UGC XII Plan
26	Dr. Paramba shree Yogamaya	UGC	176/27.2.17	150000	0	150000	National Seminar UGC XII Plan
27	Dr. N.R.S. Tatachariar	UGC	177/27.2.17	100000	0	100000	Career & Counselling Cell
28	All centre su perintendent +2 u/s 2017	Main cash Book	1461/14.3.17	160090	0	160090	Postal Expenses
29	Dr. Govind Chandra Kar	UGC	192/17.3.17	150000	0	150000	National Seminar (B.Ed)
	<b>Total A (16-17)</b>			<b>4008908</b>	<b>0</b>	<b>4008908</b>	
	For the year 2015-16						
1	Dr. Madhab Ch. Panda	UGC	1/2.4.15	150000	0	150000	National Seminar (UGC)
2	All Centre Supdt. +3 Shastri	Main cash Book	13/10.4.15	41551	0	41551	Postal Expenses
3	Biswajit Panda M/s Panda Tour & Travel	Main cash Book	11/10.4.15	175000	0	175000	Provide of Vehicle for Shastri Part-III Exam

4	Biswajit Panda M/s Panda Tour & Travel	Main cash Book	65/2.5.15	175000	0	175000	Provide of Vehicle for Shastri Part-I Exam
5	All Centre Supdt. +3 Shastri part III	Main cash Book	66/2.5.15	82805	0	82805	Postal Expenses
6	Principal, Rama Chandra Skt. College, Balasore	Main cash Book	146/30.5.15	2000	0	2000	Contingency
7	Biswajit Panda M/s Panda Tour & Travel	Main cash Book	333/27.6.15	175000	0	175000	Providing of Vehicle for Shastri Part-I Exam
8	All Centre Supdt. +3 Shastri part I	Main cash Book	336/28.6.15	65498	0	65498	Postal Expenses
9	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main cash Book	649/25.8.15	6000	0	6000	Contingency
10	Principal, J.V.K.M.,Puri , Biswanatha Swain	Main cash Book	657/6.8.15	6000	0	6000	Contingency
11	Biswajit Panda M/s Panda Tour & Travel	Main cash Book	666/28.8.15	50000	0	50000	Hired vehicle
12	Biswajit Panda M/s Panda Tour & Travel	Main cash Book	742/21.9.15	70000	0	70000	Providing of Vehicles to S.J.S.V., Puri
13	All Centre Supdt. +3 Shastri 2016	Main cash Book	1332(A)/19.2 .16	93460	0	93460	Postal Expenses
14	All Centre Supdt. Upa Sastri Exam. 2016	Main cash Book	1386/27.2.16	167500	0	167500	Postal Expenses

15	Principal, J.V.K.M.,Puri	Main cash Book	1495/29.3.16	3000	0	3000	Contingency
16	Principal, Abhaya Skt. College, Kendrapara	Main cash Book	1493/29.3.16	3000	0	3000	Contingency
17	Principal, Rama Chandra Skt. College, Balasore	Main cash Book	1491/29.3.16	3000	0	3000	Contingency
	<b>Total (2015-16)</b>			<b>1268814</b>	<b>0</b>	<b>1268814</b>	
	For the year 2014-15			532700	0	532700	
	For the year 2013-14			267405	0	267405	
	For the year 2012-13			640537	0	640537	
	For the year 2011-12			829807	0	829807	
	For the year 2010-11			419310	0	419310	
	For the year 2009-10			1085646	0	1085646	
	For the year 2008-09			116200	0	116200	
	For the year 2007-08			226303	0	226303	
	For the year 2006-07			4505727	0	4505727	
	For the year 2005-06			200845	0	200845	
	For the year 2004-05			1021021	0	1021021	
	Up to 2003-04			20580999.86	0	20580999.86	
	total 03-04 to 14-15			30426500.86	0	30426500.86	
<b>TOTAL ADV. OUTSTANDING AS ON 31.03.2019</b>				<b>41026106.86</b>	<b>6591864.00</b>	<b>47617970.86</b>	

**Para 8.2: Year wise break-up of outstanding Advance:**

The year wise break-up of outstanding advance as on 31.03.2019 is given in the following table.

SI No	Year	OB at the beginning of the year	Paid during the year	Total	Adjustment made during the year	Outstanding advance as on 31.3.2019
1	up to 2003-04	20580999.86	0	20580999.86	0	20580999.86
2	2004-05	1021021	0	1021021	0	1021021
3	2005-06	200845	0	200845	0	200845
4	2006-07	4505727	0	4505727	0	4505727
5	2007-08	226303	0	226303	0	226303
6	2008-09	116200	0	116200	0	116200
7	2009-10	1085646	0	1085646	0	1085646
8	2010-11	419310	0	419310	0	419310
9	2011-12	829807	0	829807	0	829807
10	2012-13	640537	0	640537	0	640537
11	2013-14	272405	0	272405	5000	267405
12	2014-15	532700	0	532700	0	532700
13	2015-16	3292814	0	3292814	2024000	1268814
14	2016-17	5724729	0	5724729	1715821	4008908
15	2017-18	7427259	0	7427259	2105375	5321884
16	2018-19	0	6735205	6735205	143341	6591864
	Total	46876302.86	6735205	53611507.86	5993537	47617970.86

**PARA 8.3: Advance adjusted during the year under audit i.e. 2018-19**

The details of advances adjusted during the year under audit i.e. 2018-19 are furnished in the following table.

Advance adjusted during 2018-19 as per Audit								
SI No	Name of the employee	Scheme	Payment Vr. No/Date	Purpose	Amount	Adjustment Vr No	Amount adjusted	Balance outstanding
1	Niranjan Mishra, Driver		10/5.4.18	Toll gate fees	2000	423/30.7.18	2000	0
2	Siba Sundara Mishra,		198/10.5.18 Rs 2750 288/12.6.1	Syndicate Refreshment	5500	660/3.9.18	5500	0

	Wire man		8 Rs 2750					
3	Center Superintendent, SSET 2018		257/25.5.18	Centre Expenses	81330	794/30.10.18	81330	0
4	Parasara Mohapatra, PEO		500/13.8.18	Celebration of independence day	4000	791/20.10.18	4000	0
5	Siba Sundara Mishra, Wire man		499/13.8.18	Syndicate Refreshment	2500	792/30.10.18	2500	0
6	Niranjan Mishra, Driver		421/28.7.18	Toll gate fees	2000	867/12.11.18	2000	0
7	Siba Sundara Mishra, Wire man		928/28.11.18	Syndicate Refreshment	1500	1205/18.2.19	1500	0
8	Rama Chandra Kandi		1109/24.1.19	Syndicate Refreshment	1750	1204/18.2.19	1750	0
9	Niranjan Mishra, Driver		1152/4.2.19	Repair of vehicle	36761	1280/11.3.19	36761	0
10	Parasara Mohapatra, PEO		1108/22.1.19	Celebration of republic day	4000	1295/18.3.19	4000	0
11	Niranjan Mishra, Driver		837/5.11.18	Toll gate fees	2000	1340/30.3.19	2000	0
12	Siba Sundara Mishra, Wire man		1458/28.3.18	Refreshment for Syndicate meeting on 29.3.18	1375	131/26.4.18	1375	0
13	Principal, J.V.K.M., Puri		32/7.4.16	Central Valuation +2 U/S	497000	311/25.6.18	497000	0
14	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal		133/27.5.15	Advance towards payment of TA/DA/Remu to Examiners of Upa Sastri 2015	738000	312/25.6.18	738000	0
15	Principal, Rama Chandra		648/25.8.15	Towards payment of TA/DA/CA/	470000	433/31.7.18	470000	0



	Skt. College, Balasore Laxman Biswal			Remu to Exam.of Shastri P-I 2015				
16	Principal, J.V.K.M., Puri		534/13.7.16	Central Valuation for Shastri P-II	152000	432/31.7.18	152000	0
17	Principal, J.V.K.M., Puri		777/1.9.16	Central Valuation for Shastri P-II	14821	432/31.7.18	14821	0
18	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal		1492/29.3.16	Central Valuation	267000	431/31.7.18	267000	0
19	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal		36/7.4.16	+3 Shastri Part-III	70000	431/31.7.18	70000	0
20	Dr Harihara Hota, Professor		1018/13.10.17	Induction Training Programme 2017	200000	553/27.8.18	200000	0
21	Dr Harihara Hota, Professor		1037/27.10.17	Induction Training Programme 2017	200000	553/27.8.18	200000	0
22	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak		30/7.4.16	payment of TA/DA Remu to Examiners of Central Valuation +2 U/s Exam 2016	547000	554/27.8.18	547000	0
23	Principal, Abhaya Skt. College, Kendrapara		1494/29.3.16	TA/DA/Remu to Examiners	247000	1346/30.3.19	247000	0

	Jyotsna Rani Nayak							
24	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak		35/7.4.16	+3 Shastri Part-III	60000	1346/30.3.19	60000	0
25	M/s Banerjee Tours & Travel, Puri		1330/19.2.16	Supply of Vehicle for Exam, 2016	150000	734/25.9.18	150000	0
26	M/s Banerjee Tours & Travel, Puri		1386/26.2.16	Supply of Vehicle for Exam, 2016	150000	734/25.9.18	150000	0
27	M/s Banerjee Tours & Travel, Puri		63/18.4.16	Supply of Vehicle for Exam, 2016	150000	734/25.9.18	150000	0
28	M/s Banerjee Tours & Travel, Puri		428/17.6.16	Supply of Vehicle for Exam Sastri P I, 2016	225000	734/25.9.18	225000	0
29	Sarat Ku Behera, Sr Asst		643/24.08.15	Refreshment & Lunch to member of triangular Committee on 25/8/15 & 26-08-2015	2000	793/30.10.18	2000	0
30	Nilambar Bagh, Lecturer		1414/5.2.14	TA & DA to students attended Kalidas Samaroh at Vikram University, Ujjain, MP	5000	1054/7.1.19	5000	0
31	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak		12/3.4.17	Central valuation +3 Paper III	383000	1345/30.3.19	383000	0

32	Principal NNAC, Puri Naresh Ch Dash		177/8.5.17	Central Valuation shastri P-II	335000	1348/30.3. 19	335000	0
33	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal		10/3.4.17	Central valuation +3 Paper III	392000	1349/30.3. 19	392000	0
34	Principal, J.V.K.M., Puri		8/3.4.17	Central valuation +3 Paper III	227000	1347/30.3. 19	227000	0
35	Principal, J.V.K.M., Puri		30/11.4.17	Central valuation Upa Sastri	367000	1344/30.3. 19	367000	0
								0
	Total				5993537		5993537	0

**Para 8-4 Advance outstanding for more than one year.**

Outstanding advances for more than One Year; (advance paid during 17-18 but remain un-adjusted as on 31.3.19)

As per G.O. No. 114/F, Dt. 05.01.2004 & G.O. No. 2221/F, Dt. 08.03.2002 and 15179/DLFA dt.28.09.2013, any advance remained outstanding for more than a year without any valid reasons will be treated as a loss to the institution & also to the Govt. and the amount will be suggested for recovery from the officials held responsible for it.

On scrutiny of the advance position of different subsidiary cash Books it was revealed that an amount of Rs 5318084/- was outstanding against different officials for more than one year as on 31.3.19, which is quite unhealthy so far as the University account is concerned. As per Government orders stated above, it is treated as loss to the institution and also to the Govt. & the amount is suggested for recovery from the person responsible for it. The person wise positions of outstanding advances for more than one year are detailed below.

Advance paid during 2017-18 but not adjusted till 31.03.2019					
Sl No	Name of the employee	Scheme	Vr. No/Date	Amount	Purpose
1	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	11/3.4.17	3000	Contingency
2	Principal, Rama Chandra Skt. College, Balasore	Main Cash Book	9/3.4.17	3000	Contingency

	Laxman Biswal				
3	Principal, J.V.K.M.,Puri, Biswanatha Swain	Main Cash Book	7/3.4.17	3000	Contingency
4	Principal, J.V.K.M.,Puri, Biswanatha Swain	Main Cash Book	29/11.4.17	3000	Contingency
5	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	27/11.4.17	697000	Central valuation of Sastri
6	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	28/11.4.17	3000	Contingency
7	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	26/11.4.17	555000	Central valuation of Sastri
8	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	25/11.4.17	3000	Contingency
9	All centre Suprintendent	Main Cash Book	48/22.4.17	122370	Postal Expenses
10	Principal NNAC Naresh Ch Dash	Main Cash Book	176/8.5.17	3000	Contingency
11	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	179/8.5.17	470000	Central Valuation shastri P-II
12	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	178/8.5.17	3000	Contingency
13	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	181/8.5.17	503000	Central Valuation shastri P-II
14	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	180/8.5.17	3000	Contingency
15	Govinda Ch kar,	Main Cash Book	314/31.5.17	1890	Earthing of Multi

	Prof				purpose Building
16	All centre Suprintendent	Main Cash Book	425/21.6.17	1184	Postal Expenses
17	Birabara Dash	Main Cash Book	450/1.7.17	7000	Campus cleaning for foundation day
18	Govinda Ch kar, Prof	Main Cash Book	451/1.7.17	39000	37th foundation day obs 7.7.17
19	All centre Suprintendent	Main Cash Book	677/21.8.17	107910	Postal Expenses
20	Debasis Tripathy, Lecturer	Main Cash Book	721/1.9.17	4000	Swathhcha paxa palan 1.9.17 to 15.9.17
21	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	775/15.9.17	557000	Central valuation +3 part-I
22	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	774/15.9.17	3000	Contingency
23	Principal NNAC Naresh Ch Dash	Main Cash Book	777/15.9.17	266000	Central valuation +3 part-I
24	Principal NNAC Naresh Ch Dash	Main Cash Book	776/15.9.17	3000	Contingency
25	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	773/15.9.17	539000	Central valuation +3 part-I
26	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	772/15.9.17	3000	Contingency
27	All centre Suprintendent	Main Cash Book	1359/17.2.18	93170	Postal Expenses
28	All centre Suprintendent	Main Cash Book	1396/9.3.18	134560	Postal Expenses
29	Principal NNAC Naresh Ch Dash	Main Cash Book	1419/21.3.18	3000	Contingency
30	Principal NNAC Naresh Ch Dash	Main Cash Book	1420/21.3.18	273000	Central valuation sastri IIIrd yr
31	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Main Cash Book	1416/21.3.18	430000	Central valuation sastri IIIrd yr
32	Principal, Abhaya	Main Cash Book	1415/21.3.18	3000	Contingency

	Skt. College, Kendrapara Jyotsna Rani Nayak				
33	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	1418/21.3.18	472000	Central valuation sastri IIIrd yr
34	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Main Cash Book	1417/21.3.18	3000	Contingency
35	Prof Govinda Ch Kar, Principal, BED	BEd Cash Book	15/12.2.18	<b>3800</b>	Final teaching material for BEd <b>adjusted in 2019-20</b>  <b>vide Vr No- nil/20.4.19</b>
Total				5321884	

Advance paid in 17-18 but adjusted during 19-20

SI No	Name of the employee	Scheme	Vr. No/Date	Amount	Purpose
1	Prof Govinda Ch Kar, Principal, BED	BEd Cash Book	15/12.2.18	3800	Final teaching material for BEd adjusted in 2019-20 vide Vr No-nil/20.4.19
Total				3800	

Out of the unadjusted advances of Rs 5321884/- an amount of Rs 3800/- as mentioned above has been adjusted during the financial year 2019-20. As such the balance unadjusted advance for Rs 5318084/- is recommended for surcharge action as detailed below..

SI No	Name of the employee	Amount	Officer who recommended advance payment to outside agencies or officials	Name of the sanctioning Authority
A.				
1	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
2	Principal, Rama	3000	Dr Madhusudan	Prof Radhamadhab

	Chandra Skt. College, Balasore Laxman Biswal		Mishra, Controller of Examination	Dash, Vice Chancellor
3	Principal, J.V.K.M.,Puri, Biswanatha Swain	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
4	Principal, J.V.K.M.,Puri, Biswanatha Swain	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
5	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	697000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
6	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
7	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	555000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
8	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
9	All centre Suprintendent	122370	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
10	Principal NNAC Naresh Ch Dash	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
11	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	470000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
12	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
13	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	503000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
14	Principal, Abhaya Skt. College, Kendrapara	3000	Dr Madhusudan Mishra, Controller of	Prof Radhamadhab Dash, Vice Chancellor

	Jyotsna Rani Nayak		Examination	
15	All centre Suprintendent	1184	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
16	All centre Suprintendent	107910	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
17	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	557000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
18	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
19	Principal NNAC Naresh Ch Dash	266000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
20	Principal NNAC Naresh Ch Dash	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
21	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	539000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
22	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
23	All centre Suprintendent	93170	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
24	All centre Suprintendent	134560	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
25	Principal NNAC Naresh Ch Dash	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
26	Principal NNAC Naresh Ch Dash	273000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
27	Principal, Abhaya	430000	Dr Madhusudan	Prof Radhamadhab



	Skt. College, Kendrapara Jyotsna Rani Nayak		Mishra, Controller of Examination	Dash, Vice Chancellor
28	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
29	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	472000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
30	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	3000	Dr Madhusudan Mishra, Controller of Examination	Prof Radhamadhab Dash, Vice Chancellor
	sub total A	5266194	2633097	2633097
<b>B</b>				
SI No	Name of the employee	Amount	Name of the advance holder	Name of the sanctioning Authority
1	Govinda Ch kar, Prof	1890	Govinda Ch kar, Prof	Prof Radhamadhab Dash, Vice Chancellor
2	Govinda Ch kar, Prof	39000	Govinda Ch kar, Prof	Prof Radhamadhab Dash, Vice Chancellor
	sub total B	40890	20445	20445
<b>C</b>				
1	Debasis Tripathy, Lecturer	4000	Debasis Tripathy, Lecturer	Prof Radhamadhab Dash, Vice Chancellor
	sub total C	4000	2000	2000
<b>D</b>				
1	Birabara Dash	7000	Birabara Dash	Prof Radhamadhab Dash, Vice Chancellor
	Sub Total D	7000	3500	3500
<b>Total</b>		<b>5318084</b>	<b>share of advance holders/ Officer who recommended advance payment to outside agencies or officials Rs 2659042/-</b>	Share of the sanctioning Authority Rs 2659042/-

During Exit Conference the local authority is agreed to verify the detail and adjust the outstanding advance.

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

S/no	Name	Designation	Adress	Amount(In Rs:)
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1	Prof Radha Madhab Dash	Vice Chancellor	75-Maruti Villa, Phase No-02, Lane-03, Patia Station Road, Patia, Bhubaneswar- 751031	2659042
2	Dr Madhusudan Mishra	Controller of examination	BJB College, Bhubaneswar	2633097
3	Prof Govind Chandra kar	Professor	Shree Jagannath Sanskrit Viswabidyalaya, Shree Vihar, Puri	20445
4	Debasish Tripathy	Lecturer	Shree Jagannath Sanskrit Viswabidyalaya, Shree Vihar, Puri	2000
5	Birabara Dash	Peon	Shree Jagannath Sanskrit Viswabidyalaya, Shree Vihar, Puri	3500

**PARA: 9 GRANTS**

Shree Jagannath Sanskrit Viswabidyalaya - 2018-2019

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	112938769.00	104808375.00	217747144.00	174708908.00	31-03-2019	43038236.00	
	<b>GRAND TOTAL</b>	<b>112938769.00</b>	<b>104808375.00</b>	<b>217747144.00</b>	<b>174708908.00</b>		<b>43038236.00</b>	

<b>Comments :</b>						
<b>Para 9-1; DETAILED GRANTS POSITION FOR THE YEAR 2018-19</b>						
The detailed position of Grants in respect of Shree Jagannath Sanskrit Viswavidyalaya, Puri for the year 2018-19 is furnished in the table below.						
Sl No	Particulars of Grants	Unutilised grants as on 01.04.2018	Grants received during the year 2018-19	Total	Grants utilised during the year 2018-19	Unspent grant as on 31.03.2019
A	State Government Grants					
1	Grans for Salary and Pensioners	0	88149000	88149000	88149000	0

	benefits					
2	Grants for other expenses	0	2850000	2850000	2850000	0
3	Grants for infrastructure development	18324700	13809375	32134075	16314924	15819151
4	Induction Training programme for lecturer	125945	0	125945	0	125945
5	Career Counselling	1250000	0	1250000	71803	1178197
6	Installation of Wi-Fi	16	0	16		16
7	RUSA	75508816	0	75508816	66523181	8985635
	Total A	95209477	104808375	200017852	173908908	26108944
<b>B</b>	<b>UGC</b>					
1	UGC Grants pertaining to XII Plan	9631462	0	9631462	800000	8831462
2	UGC Grants up to XI Plan (Unclassified)	8097830	0	8097830	0	8097830
	Total B	17729292	0	17729292	800000	16929292
	Grand Total	112938769	104808375	217747144	174708908	43038236

**Para 9-2; DETAILS OF GRANTS RECEIVED DURING THE YEAR 2018-19.**

The details of grants received during the year 2018-19 are furnished in the following table.

Sl. No.	Higher Education Department Sanction Order No./Date	Amount of Grants	Purpose
State Government Grants			
1	19215/HE/3.7.18	19157750	Salary & Pensionary benefits
2	30177/HE/29.10.18	17248000	Salary & Pensionary benefits
3	191/HE/3.1.19	20913000	Salary & Pensionary benefits
4	4843/HE/26.2.19	11518000	Salary & Pensionary benefits
5	5863/HE/7.3.19	19312250	Salary & Pensionary benefits

6	19215/HE/3.7.18	562500	Other Grants
7	30177/HE/29.10.18	562000	Other Grants
8	191/HE/3.1.19	380000	Other Grants
9	4837/HE/26.2.19	600000	Other Grants
10	4849/HE/26.2.19	745500	Other Grants
11	4629/HE/22.2.19	13809375	Infrastructure Development Grant construction of 4th Academic Block
	Total	104808375	

**Para 9-3; YEAR WISE BREAK-UP OF UNSPENT GRANTS**

The year wise break-up of unspent Grants as on 31.03.2019 is furnished below.

year wise break-up of unspent grant					
year	OB as on 31.3.2018	Receipt	Total	Expenditure	Balance as on 31.03.2019
2018-19	0	104808375	104808375	90999000	13809375
2017-18	19700645	0	19700645	16386727	3313918
2016-17	75508816	0	75508816	66523181	8985635
2015-16	16	0	16	0	16
2014-15	0	0	0	0	0
prior to 2014-15	17729292	0	17729292	800000	16929292
	112938769	104808375	217747144	174708908	43038236

**Comments on Grants**

1. As seen from the head wise grants position furnished in para no. 9.1, the overall percentage of spending to that of available grants fund during the financial year 2018-19 is 80.23 % only which could not be rated as commendable. Lack of proper and adequate monitoring is obviously one of the reasons for such low spending efficiency. However, it is suggested that proper monitoring may be ensured to sensitize the officials involved in spending mechanism to help improved the position in the days to come.

2. As per Rule -171 of O G F R (Vol-1) and Instructions contained in the sanction orders, Scheme funds should be utilised in the year of receipt. Un-utilised funds, if any, may be utilised in subsequent years obtaining fresh sanctions/prior approval of the Sanctioning Authority or refunded to the Government.

3. As per Rule 171(2) of O.G.F.R., unless it is otherwise ordered by Government, the grant will be spent upon the object within a **reasonable time**, if no time-limit has been fixed by the sanctioning authority.

4. As per Rule 171(3) of O.G.F.R., the expression 'reasonable time' should ordinarily be interpreted to mean one year from the date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. Immediately on the expiry of the period of one year from the date of sanction, any unspent balance out of the grant should be duly surrendered to government.

As such, it is suggested to ensure due observance of the above mentioned statutory provisions while spending the

balance State government grants of Rs. 26108944/- which remained un-utilised as on 31.03.2019.

It is evident from the position vide para no. 9.1, UGC Grants pertaining to XIIth Plan Period to the tune of Rs. 8831462/- was remained un-utilised as on 31.03.2019.

Further, the unutilised grant to the tune of Rs 8097830/- pertaining to XIth of UGC grant may be refunded at the earliest.

**PARA: 10 UTILISATION CERTIFICATE**

Shree Jagannath Sanskrit Viswabidyalaya - 2018-2019

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	01-04-2018	127233145.00	174708908.00	301942053.00	228644202.00	31-03-2019	73297851.00	The UC pending for submission as on 01.04.2018 has been modified. The reasons are explained in the para
	<b>GRAND TOTAL</b>	<b>127233145.00</b>	<b>174708908.00</b>	<b>301942053.00</b>	<b>228644202.00</b>		<b>73297851.00</b>	

**Comments :**

During the scrutiny of the UC files wrt grants received in earlier years and previous Audit Reports several abnormalities have been detected in the pending UC Position. As Such pending and submission status of the UCs has been re-casted. The exact UC due for submission & UC submitted has been worked out from 2016-17 to 2018-19 wrt to previous Audit reports, Grant files, UC submission files of the University. The details are furnished below.

**The Audit Report No: 265923/AR/2016-2017-PURI for the year 2015-16 has been considered as reference theme.**As per the Audit Report for the year 2015-16 the UC position as on 31.03.2016 is furnished below.

UC outstanding as on 01.04.2015	UC due for submission during 2015-16	Total	UC submitted during 2015-16	UC pending for submission as on 31.03.2016
64138367	106116688	170255055	103655885	66599170

Year wise break-up of outstanding UC pertaining to Audit Report for the year 2015-16 is furnished below.

year wise UC outstanding	UC pending for submission as on 31.03.2016
up to 13-14	22658849
2014-15	240000
2015-16	43700321
Total	66599170

The exact UC due for submission & UC submitted have been worked out for the year 2016-17 and 2017-18 as detailed below.

**1) For the year 2016-17**

UC outstanding as on 01.04.2016	UC due for submission during 2016-17	Total	UC submitted during 2016-17	UC pending for submission as on 31.03.2017
66599170	104526295	171125465	83190463	87935002

Details of UC actually submitted during 2016-17

Sl No	Particulars of Grants	Ref. to year of grants	Amount for which U.C. has been sent	University Lr.No./Date	Ref. to year of expenditure
1	Salary and pensionary benefits	2015-16	41198500	2805/18.7.16	15-16
2	Salary and pensionary benefits	2016-17	39712000	300/16.1.17	16-17
3	Non-Salary Grants	2015-16	1229963	2805/18.7.16	15-16
4	Non-Salary Grants	2016-17	1050000	300/16.1.17	16-17
	Total		83190463		

Year wise breakup of actual pending UCs as on 31.03.2017 is furnished below.

year wise UC outstanding	UC outstanding as on 01.04.2016	UC due for submission during 2016-17	Total	UC submitted during 2016-17	UC pending for submission as on 31.03.2017
up to 13-14	22658849	0	22658849	0	22658849
2014-15	240000	0	240000		240000
2015-16	43700321		43700321	42428463	1271858

2016-17	0	104526295	104526295	40762000	63764295
Total	66599170	104526295	171125465	83190463	87935002

**2) For the year 2017-18**

UC outstanding as on 01.04.2017	UC due for submission during 2017-18	Total	UC submitted during 2017-18	UC pending for submission as on 31.03.2018
87935002	126150001	214085003	86851858	127233145

**Details of UC actually submitted during 2017-18**

Sl No	Particulars of Grants	Ref. to year of grants	Amount for which U.C. has been sent	University Lr.No./Date	Ref. to year of expenditure
1	Salary and pensionary benefits	2016-17	42612000	1804/17.5.17	16-17
2	Salary and pensionary benefits	2017-18	36202000	300/16.1.17	17-18
3	Non-Salary Grants	2016-17	1050000	1804/17.5.17	16-17
4	Non-Salary Grants	2017-18	987858	300/16.1.17	17-18
5	105 seated ladies Hostel	2015-16	6000000	1804/17.5.17	16-17
	Total		86851858		

Year wise breakup of actual pending UCs as on 31.03.2018 is furnished below.

year wise UC outstanding	UC outstanding as on 01.04.2017	UC due for submission during 2017-18	Total	UC submitted during 2017-18	UC pending for submission as on 31.03.2018
up to 13-14	22658849	0	22658849	0	22658849
2014-15	240000	0	240000	0	240000
2015-16	1271858		1271858	0	1271858
2016-17	63764295		63764295	49662000	14102295
2017-18	0	126150001	126150001	37189858	88960143
Total	87935002	126150001	214085003	86851858	127233145

Therefore the modified UC pending for submission as on 31.03.2018 was Rs 127233145/-.

**UC Position For the year 2018-19 is furnished below.**

As discussed above the modified UC due for submission as on 01.04.2018 was Rs 127233145/-.

UC outstanding as on 01.04.2018	UC due for submission during 2018-19	Total	UC submitted during 2018-19	UC pending for submission as on 31.03.2019
127233145	174708908	301942053	228644202	73297851

The UC pending for submission at the beginning of the year 2018-19 was Rs.127233145/- and the UC due for submission for the year 2018-19 was Rs. 174708908/-, aggregating the total UC to be submitted during the year was Rs. 301942053/-. Out of which UCs submitted during 2018-19 was Rs. 228644202/-, leaving an amount of Rs. 73297851/- towards the outstanding position of pending UCs as on 31.03.2019. The abstract is furnished below.

**Details of UC actually submitted during 2018-19**

Sl No	Particulars of Grants	Ref. to year of grants	Amount for which U.C. has been sent	University Lr.No./Date	Ref. to year of expenditure	Remarks
1	RUSA	2016-17	24491184	2309/2.8.18	17-18= 24491184 18-19= 66460066	
2	RUSA	2016-17	10687361	3160/1.10.18		
3	RUSA	2016-17	15821455	3624/20.11.18		
4	RUSA	2016-17	9000000	997/29.3.19		
5	RUSA	2016-17	28451250	3604/20.11.18		
6	RUSA	2016-17	2500000	3943/20.12.18		
7	Infrastructure Development Grant	2017-18	20000000	1837/7.6.18	17-18	
8	Salary and pensionary benefits	2017-18	42322000	1726/29.5.18	17-18	
9	Non-Salary Grants	2017-18	63142	1726/29.5.18	17-18	
10	Non-Salary Grants	2017-18	1199000	1726/29.5.18	17-18	
11	Induction Training for lecturers	2017-18	394055	2436/4.8.18	17-18	
12	Salary and pensionary benefits	2018-19	16575248	2778/27.8.18	18-19	Out of grant received in 1st three phases



13	Salary and pensionary benefits	2018-19	17152246	3842/7.12.18	18-19	Rs 19157750, Rs 17248000,
14	Salary and pensionary benefits	2018-19	23233938	410/5.2.19	18-19	Rs 20913000 total= Rs 57318750
15	Non-Salary Grants	2018-19	498015	2778/27.8.18	18-19	Out of other grant received in 1st three phases
16	Non-Salary Grants	2018-19	537412	3842/7.12.18	18-19	Rs 562500,
17	Non-Salary Grants	2018-19	460104	410/5.2.19	18-19	Rs 562000, Rs 380000 Total= Rs 1504500
18	UGC	2013-14	14102295	3095/26.9.18	16-17	
19	UGC	2013-14	490762	3095/26.9.18	17-18	
20	UGC	2012-13	414735	3095/26.9.18	13-14	
21	UGC	2012-13	250000	3095/26.9.18	13-14	
	Total		228644202			

Year wise breakup of actual pending UCs as on 31.03.2019 is furnished below.

year wise UC outstanding	UC outstanding as on 01.04.2018	UC due for submission during 2018-19	Total	UC submitted during 2018-19	UC pending for submission as on 31.03.2019
up to 13-14	22658849	0	22658849	664735	21994114
2014-15	240000	0	240000	0	240000
2015-16	1271858		1271858	0	1271858
2016-17	14102295		14102295	14102295	0
2017-18	88960143	0	88960143	88960143	0
2018-19	0	174708908	174708908	124917029	49791879
Total	127233145	174708908	301942053	228644202	73297851

As evident from the above table, Utilisation Certificate for a huge volume of utilised grants i.e. to the tune of Rs. 73297851/- is pending for submission as on 31.03.2019. Needless to mention that the position is highly alarming and this is self-explanatory. As per Rule 170 to 173 of OGFR Vol-I, grants received should be utilised within the same financial year in which it was received and UCs should be submitted to proper quarters by 30th June of the succeeding year of expenditure or within the date fixed by the sanctioning authority as the case may be. As evident, the above statutory provisions are not being followed in true letter & spirit in this viswavidyalaya.

As such, it is urged to take early steps to clear up the pendency as regards submission of UC amounting to Rs. 73297851/- and compliance reported to audit. It is further suggested to ensure timely submission of UC in respect of grants utilised to its proper quarters hence forward.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 -**

No cases of misappropriation of cash was detected during the year under audit

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

**12.1 -**

No cases of loss of stock & stores was detected during the year under audit

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - Non-Collection of Rent & Other Charges relating to multipurpose building used by the Post Office/bank Clarification wanting. POM p/76-77**

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.

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

31.03.2019 is furnished below as per previous Audit Report.

Analysis of rent due for deposit per month			
Cost of building	Rs 7388360.00	Bank	Post Office
Total plint area in sqft	6158	4619	1539
Capital cost per sqft	Rs 1199.80	Rs 5541876	Rs 1846490
Rent per annum i.e. 8% of the capital cost per sqft	Rs 95.984	Rs 443350.096	Rs 147719.2
Rent per month per sqft	8	36945.84	12309.93

Details of DCB position of the multi-purpose building as on 31.03.2019

SI No	Particulars	Ground floor plinth areas in sqft	1st floor plinth areas in sqft	Total	Total Period of occupation	Total months of occupation	Rent due for deposit per month	Total rent due as on 31.03.19	Rent deposited as on 31.3.19	Balance to be collected as on 31.03.19	Remarks
1	Area occupied by SBI	3079	1540	4619	01.01.2013 to 31.03.2019	75	36945.84	2770938	1359150	1411788	Collected @ 18122/- per month
2	Area occupied by Post office	0	1539	1539	25.10.2013 to 31.03.2019	65	12309.93	800145	0	800145	

Steps may be taken at the earliest for recovery of the out-standing dues.

Non collection rent (from Post office) relating to the year 2018-19= Rs 147719/-

Out of the total non-collected rent of Rs 800145/- an amount of Rs 652426/- has already been suggested for recovery in the previous audit reports. Now the rest non-collected rent for Rs 147719/- for the year 2018-19 is suggested for recovery in the current Audit Report.

During the EXIT conference the Local Authority has stated that Suggestion is noted for future compliance.

Officials and establishment in question will be communicated accordingly for settlement of the para. As such the objection stands till recovery of Rs 147719/-

The following persons are responsible for such non-collection of rent.

Prof Radha Madhab Dash, Ex Vice Chancellor.

Dr Sachidananda Mohapatra, Ex Registrar.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Dr Sachidananda Mohapatra	Registrar	Gangadhar Meher University, Sambalpur, Odisha	73859
2	Prof Radha Madhab Dash	Vice Chancellor	75-Maruti Villa, Phase No-02, Lane-03, Patia Station Road, Patia, Bhubaneswar-751031	73860

**13.2 - Less deposit of building rent by SBI, Shree Vihar branch POM p/62-63**

**Criteria; i)**file no. Estt.(g)-01/14 relating to fixation of rent towards hire accommodation of SBI for its branch in the multipurpose building of the university.

ii)Income tax section 10(23C)(iiiab) of the Income tax act.

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 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 any deduction**. It was further written in the deed of lease that the bank will enhance the rent within the reasonable limit as prescribed by the bank (i.e., @ 5% per annum subject to a maximum of 25% for 5 years) after the expiry of every 5 years at the request of the lessor.

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, 2018 to February, 2019 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 2018-19 as calculated below.

Rent due for collection during 2018-19	Rent deposited by the bank during 2018-19	Loss due to Short-deposit

Rs. 2,41,632.00 (Rs. 20,136.00 x 12)	Rs. 2,17,464.00 (Rs. 18,122.00 x 12)	Rs. 24,168.00
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On further scrutiny of the file revealed that, the Branch Manager, SBI, SJSV, Puri vide letter No 07/22.9.2017 (page 24-23/C) in reply to the University Letter No-3253/20.9.2017 has stated that in every month the bank is paying Rs 20136/- to the University as monthly rent. However Rs 18122/- is being credited to the University account and Rs 2014/- is being paid towards TDS as per sec 194-I of the income tax Act.

In this respect the income tax section 10(23C)(iiiab) may kindly be referred, where in it is clearly stated that; Government Educational Institutions: Income received by any university or educational institution existing solely for educational purposes and not for purposes of profit, and which is wholly or substantially financed by the Government is fully exempt from tax vide Section 10(23C)(iiiab). Hence, a Government educational institution is fully exempt from income tax without any separate approvals etc. as long as it is not for profit purpose.

As such the deduction of Rs 2014/- each month by the bank towards TDS in this case is not genuine.

The University Authority has not apprised of the above fact to the bank towards non-deduction of TDS @ Rs 2014/- each month out of the total rent for Rs 20136/-.

Steps need to be taken at the earliest for recovery of the afore mentioned sum of Rs 24168/- from the Bank.

Further after expiry of the first five year the bank may be asked to pay the building rent at the enhanced rate as per the terms and conditions fixed in the lease deed.

In response to the POM issued on this score, the Local Authority has stated that, quote; As regards the payment of rent for SBI building with enhanced rate, a letter has been issued to the branch manager, SBI, SJSV, Puri. (letter No-1286/SJSV, Puri dated 12.8.2020) and unquote;

The Local authority may expedite the process for obtaining the rent with an enhanced rate.

However no compliance has been offered regarding the less deposit of rent by the SBI for the period 2018-19. As such the objection holds good till recovery of Rs 24168/-

During the EXIT conference the Local Authority has stated that ;As per the letter No. 1286/SJSV dt. 12.08.2020 to the SBI, SJSV, Puri, the Bank is being deposited a sum of Rs.23,282/- p.m. from Nov, 2020, as per the agreement and the arrear of Rs.1,72,288/- has been credited to the SB A/c- 33299668744 on 17.07.2020. However, the reply is not authentic and the recovery was suggested due to un-due deduction of tax by the bank. The objection stands till refund of the deducted amount of Rs 24168/- towards tax by the bank

The following officials are held responsible for such less collection of rent.

Prof Radha Madhab Dash, Ex Vice Chancellor.

Dr Sachidananda Mohapatra, Ex Registrar.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Dr Sachidananda Mohapatra	Registrar	Gangadhar Meher University, Sambalpur, Odisha	12084
2	Prof Radha Madhab Dash	Vice Chancellor	75-Maruti Villa, Phase No-02, Lane-03, Patia Station Road, Patia, Bhubaneswar-751031	12084

**13.3 - Non realization of quarter rent from the occupant POM p-78**

On verification of the quarter file it was seen that Sri Siba Sundar Mishra, Temporary Wireman man has applied for availing quarter facility on 21.8.14 vide Dy no 1473/01.9.14 of PUC-583. The dealing assistant Sri Debi Prasad Mishra put up the file with noting at page249/30.10.14 that "A meeting may be called for to consider his request under order of VC.

A committee was constituted by Sri Madhusudan Mishra, Registrar Vide SJSV, Puri letter no 1414(3)/25.4.2018. The Registrar, CF and DO were the member of the committee and the meeting of the committee was held on 02.5.18 for determining the monthly rent of quarter occupying by Sri SP Mishra. The decision of the committee regarding fixation of quarter rent if done may be produced to audit for verification.

In this case the quarter rent was not fixed/ recovered from the Contractual Staff occupying Class 3 quarter; as such the university had sustained a loss.

If the quarter rent is not determined the local authority then As per letter no 51758/F/CS-IV dt 15.12.2010 the standard licence fee @Rs 1160.00 /month for 580 sft quarter may be collected towards quarter licence fee.

In response to the POM issued on this score, it was replied that quote; the meeting of the committee constituted for determining the monthly rent of quarter occupied by Sri Siba Sundar Mishra, Wireman was not held on the scheduled date. In this connection steps are being taken for fixation and realisation of rent. And unquote;

However the objection hold good till recovery of the quarter licence fee.

Total quarter licence fees due for 54 months @ 1160 per month (from 9/2014 to 2/2019)	Rs 62640/-
Amount suggested for recovery in the previous audit report for the year 2017-18 (from 9/14 to 2/18) 42 months	Rs 48720/-
Amount to be surcharged for non-collection rent relating to the year 2018-19 (3/18 to 2/19 for 12 months ) (Rs 1160x 12)	Rs 13920/-

During the EXIT conference it was stated that; A sum of Rs.290/- is being deducted license fee from the monthly consolidated salary of Sri Siba Sundar Mishra, Wireman from October, 2020. The arrear will be deposited on the instalment basis and produced to next Audit for verification.;

The objection stands till recovery of Rs 13920/- relating to the period 2018-19.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Siba Sundar Mishra	Wireman	Shree Jagannath Sanskrit Viswabidyalaya, Shreevihar, Puri	13920

**13.4 - Non- credited of Bank Drafts in cash book and banks POM p/9-14**

During the scrutiny of the Bank Draft collection register wrt Main Cash Book for 2018-19, draft deposit guard files and related bank pass books, it has been observed that bank drafts to the tune of Rs 399720/- received for different purposes had not been credited in the cash book /pass books.

The drafts were refunded by banks mainly due to expiry of due period for deposit i.e. three months. The complete revalidation of the expired drafts could not be verified due to data inadequacy. The reason of non-deposit of the received drafts in the bank within the due period needs clarification.

The details are furnished below.

BD Register SI No	Date of Receipt of drafts	Purpose of drafts made	BD No	Date	Amount	compliance as furnished by the Local Authority
646	31.3.18	Upasastrri Regstration Fees for 2017 Admission	242552	8.1.18	2520	741(21)
			601201	10.1.18	2560	741(22)
			883829	10.1.18	2520	BD No.881262 Dt. 28.06.18, 741(23)
			883827	10.1.18	2520	BD No.880959 Dt. 14.06.20, 741(24)
			876881	9.1.18	2760	25 same draft
			557663	9.1.18	3840	BD No.558833 Dt. 25.06.18, 741(26)
			876876	8.1.18	1640	
			362519	9.1.18	3840	BD No.362658 Dt. 12.07.18, 61280 Dt. 07.09.18.,741(28)
647	31.3.18	Upasastrri Regstration Fees for 2017 Admission	850859	9.1.18	2560	
			516296	9.1.18	2800	BD No.129990Dt. 26.07.18, 741(2)
			917126	8.1.18	2560	BD No.917525Dt. 16.06.18

						,746(35)
			550776	8.1.18	2560	BD No.129002Dt. 12.06.18 ,746(34)
			485664	11.1.18	2560	
			566521	9.1.18	2560	BD No.566824Dt. 13.06.18, 746(33)
			698363	8.1.18	5120	BD No.698552Dt. 26.06.18, 746(32)
			144820	9.1.18	2520	BD No.144062Dt. 14.06.18 ,746(3)
			357157	8.1.18	5080	
648	31.3.18	Upasastri Regstration Fees for 2017 Admission	726261	9.1.18	2240	
			763315	9.1.18	2520	BD No.763315Dt. 18.06.18 ,741(40)
			921015	12.1.18	2440	BD No.882266Dt. 27.08.18, 741(106)
			802517	9.1.18	2720	BD No.804106Dt. 13.06.18 ,741(39)
649	31.3.18	Upasastri Regstration Fees for 2017 Admission	103784	9.1.18	1080	11.06.18 741(113)
653	31.3.18	Upasastri Regstration Fees for 2017 Admission	965205	9.1.18	2560	12.06.18 ,741(117)
			965209	9.1.18	2040	BD No.965209Dt. 25.06.18 ,757(2)
654	31.3.18	Upasastri Regstration Fees for 2017 Admission	841777	12.1.18	2440	BD No.917616Dt. 27.06.18 ,746(6)
			400978	8.1.18	2560	BD No.402165Dt. 14.06.18



						,741(43)
655	31.3.18	Upasastri Regstration Fees for 2017 Admission	917147	9.1.18	2560	BD No.917575Dt. 20.06.18 ,741(45)
			917133	8.1.18	2560	BD No.917614Dt. 27.06.18 ,746(6)
656	31.3.18	Upasastri Regstration Fees for 2017 Admission	922272	12.1.18	2920	BD No.922678Dt. 26.06.18 ,741(45)
			343520	10.1.18	2720	BD No.912209Dt. 17.07.18 ,746(4)
657	31.3.18	Upasastri Regstration Fees for 2017 Admission	743263	10.1.18	2560	BD No.989532Dt. 20.06.18 ,741(67)
			713495	10.1.18	5080	BD No.713602Dt. 21.08.18 ,741(145)
658	31.3.18	Upasastri Regstration Fees for 2017 Admission	56773	9.1.18	2560	BD No.056890Dt. 11.06.18 ,741(167)
			762472	10.1.18	1760	BD No.762554Dt. 07.08.18 ,741(168)
660	31.3.18	Upasastri Regstration Fees for 2017 Admission	976578	9.1.18	2360	741(137)
			976573	8.1.18	1040	741(138)
			242782	8.1.18	2480	741(139)
			254138	12.1.18	2560	741(136)
661	31.3.18	Upasastri Regstration Fees for 2017 Admission	359436	9.1.18	2440	741(183)
662	31.3.18	Upasastri Regstration Fees for 2017 Admission	933864	8.1.18	2560	BD No.608020Dt. 25.06.18 ,741(163)
			608019	11.1.18	2560	BD No.933864 Dt. 29.06.18 ,741(173)
663	31.3.18	Upasastri	103205	10.1.18	2760	179

		Regstration Fees for 2017 Admission				Dt.13.06.18 , 741
			689241	10.1.18	2560	BD No.689280 Dt. 25.09.18 ,772(21)
			695250	11.1.18	1880	180 Dt. 13.06.18 ,741
664	31.3.18	Upasastrri Regstration Fees for 2017 Admission	224401	8.1.18	2560	11.06.18 ,741(114)
			311899	8.1.18	2560	07.06.18, 741(115)
			885895	8.1.18	2560	11.06.18 ,741(116)
665	31.3.18	Upasastrri Regstration Fees for 2017 Admission	189077	9.1.18	2520	
666	31.3.18	Upasastrri Regstration Fees for 2017 Admission	595	9.1.18	1960	08.06.18,741(148)
			22419	10.1.18	1560	28.06.18,741(149)
667	31.3.18	Upasastrri Regstration Fees for 2017 Admission	972491	08.01.18	2760	153,12.06.18,(741)
			111948	09.01.18	2800	154,13.06.18,(741)
			78766	10.01.18	3840	155,18.06.18,(741)
			112684	09.01.18	1280	BD No.112707 Dt. 14.06.18 ,741(156)
668	31.03.18	Upasastrri Regstration Fees for 2017 Admission	889455	11.01.18	2560	BD No.060672Dt. 11.06.18 ,741(48)
			965253	12.01.18	2800	14.06.18 ,741(54)
			965251	12.01.18	2800	14.06.18 ,741(53)
			889444	10.01.18	2560	BD No.060674Dt. 11.06.18 ,741(49)
			965250	12.01.18	2560	BD No.210402 Dt. 19.06.18 ,741(50)
			702183	11.01.18	2560	12.01.18 ,741(55)
			640690	12.01.18	4480	BD

						No.640880 ,741(56)
			472521	10.01.18	2560	741(62)
			343518	08.01.18	2520	BD No.912183Dt. 13.06.18 ,741(52)
669	31.03.18	Upasastri Regstration Fees for 2017 Admission	83166	08.01.18	1840	BD No.231153Dt. 21.08.18 ,772(4)
			290118	10.01.18	1680	BD No.290345Dt. 27.09.18 ,772(9)
			290116	10.01.18	1520	BD No.204366Dt. 26.07.18 ,74(61)
			882764	10.01.18	2520	BD No.8847205Dt. 18.07.18 ,747(3)
			172495	10.01.18	2160	Dt. 13.06.18 ,741(59)
			882723	08.01.18	2560	BD No.883972Dt. 21.06.18 ,741(58)
			492399	12.01.18	5120	BD No.493143Dt. 28.09.18 ,776(1)
			889453	11.01.18	2240	BD No.060710 Dt. 05.07.18 ,741(57)
670	31.03.18	Upasastri Regstration Fees for 2017 Admission	468215	10.01.18	2560	BD No.989532 Dt. 20.06.18 ,741(67)
			404949	10.01.18	2480	13.06.18 ,741(66)
			889417	08.01.18	2720	BD No.060678Dt. 13.06.18 ,741(65)
672	31.03.18	Sastri Regstration Fees for 2017 Admission	545090	12.01.18	920	BD No.545130Dt. 13.06.18 ,741(161)

673	31.03.18	Sastri Regstration Fees for 2017 Admission	89248	10.01.18	1560	BD No.084423Dt. 11.06.18 ,741(169)
			149170	10.01.18	2360	BD No.421558Dt. 13.06.18 ,741(70)
			294916	11.01.18	1520	BD No.688517Dt. 27.09.18 ,772(15)
			680642	10.01.18	2440	BD No.292039Dt. 20.09.18 ,772(16)
674	31.03.18	Sastri Regstration Fees for 2017 Admission	112685	09.01.18	1640	BD No.112706Dt. 14.06.18 ,741(160)
			111949	09.01.18	2400	BD No.111949Dt. 13.06.18 ,741(158)
			972492	08.01.18	1320	BD No.972492Dt. 12.06.18 ,741(158)
			78767	10.01.18	2160	BD No.078767Dt. 18.06.18 ,741(157)
675	31.03.2018	Sastri Regstration Fees for 2017 Admission	254137	12.1.18	1280	
			976579	9.1.18	2240	BD No.976579Dt. 12.06.18 ,741(140)
			976574	8.1.18	1000	BD No.976574Dt. 12.06.18 ,741(142)
			242783	8.1.18	1240	BD No.242783Dt. 12.06.18 ,741(141)
677	31.03.2018	Sastri Regstration Fees for 2017 Admission	594	9.1.18	960	BD No.000594Dt. 31.07.18 ,741(150)
			22420	10.1.18	1280	BD

						No.022420Dt. 28.06.18 ,741(151)
			57583	12.1.18	2560	741(152)
678	31.03.2018	Sastri Regstration Fees for 2017 Admission	255589	12.1.18	1720	BD No.255671Dt. 24.09.18 ,772(17)
			189098	9.1.18	1560	BD No.189098Dt. 08.06.18 ,741(133)
679	31.03.2018	Sastri Regstration Fees for 2017 Admission	965213	10.1.18	2520	BD No.965213Dt. 24.09.18 ,772(14)
			74743	10.1.18	1160	26.09.18 772(13)
			965208	9.1.18	1360	25.06.18 757(2)
			251702	11.1.18	1920	13.06.18 741(132)
680	31.03.2018	Sastri Regstration Fees for 2017 Admission	777003	10.1.18	2560	BD No.965209Dt. 25.06.18 ,741(119)
			224400	8.1.18	2560	BD No.221401Dt. 11.06.18 ,741(114)
			206845	12.1.18	2520	31.07.18,741(1 28)
			54656	12.1.18	1920	12.06.18,741(1 27)
			224422	12.1.18	2320	11.06.18,741(1 26)
			311902	8.1.18	2640	07.06.18, 741(121)
			885896	8.1.18	2600	07.06.18, 741(122)
			56208	11.1.18	1120	12.06.18, 741(123)
			965204	9.1.18	1400	12.06.18, 741(124)
			74745	12.1.18	2480	31.08.18, 741(125)
681	31.03.2018	Sastri Regstration	400977	8.1.18	2520	BD No.402164Dt.

		Fees for 2017 Admission				14.06.18 ,741(72)
			401001	12.1.18	2600	BD No.023106Dt. 11.06.18 ,741(71)
			404956	11.1.18	1280	13.06.18 ,741(73)
			649242	12.1.18	2560	BD No.247494Dt. 25.06.18 ,741(70)
			833609	12.1.18	880	BD No.834728Dt. 04.09.18 ,772(2)
			404950	10.1.18	1760	12.06.18,741(74)
			889416	8.1.18	1520	BD No.060676Dt. 13.06.18 ,741(75)
			440675	12.1.18	1920	BD No.296402Dt. 25.06.18 ,741(68)
682	31.03.2018	Sastri Regstration Fees for 2017 Admission	965252	12.1.18	2640	18.06.18,741(85)
			83164	8.1.18	1480	741(81)
			290117	10.1.18	1480	BD No.290346 Dt.27.09.18 ,772(9)
			290115	10.1.18	1000	BD No.204364Dt. 26.07.18 ,741(77)
			882762	10.1.18	2120	BD No.8847070Dt. 18.07.18 ,741(78)
			882724	8.1.18	1480	BD No.8839732Dt. 01.06.18 ,741(79)
			172496	10.1.18	1320	BD No.172496Dt. 13.06.18 ,741(80)
			841776	12.1.18	960	

			401005	12.1.18	2560	BD No.402100Dt. 14.06.18 ,
			562809	12.1.18	120	BD No.145136Dt. 13.06.18 ,741(83)
683	31.03.2018	Sastri Regstration Fees for 2017 Admission	878286	12.1.18	2680	BD No.878303Dt. 25.09.18 ,772(1)
			472522	10.1.18	2040	BD No.937368Dt. 25.09.18 ,772(12)
			922253	12.1.18	2520	BD No.922622Dt. 12.06.18 ,741(90)
			583258	8.1.18	2560	BD No.912208Dt. 17.07.18 ,746(4)
			492398	12.1.18	1840	BD No.493142Dt. 28.09.18 ,776(2)
			889454	11.1.18	1360	BD No.260673Dt. 11.06.18 ,741(88)
			889445	10.1.18	2240	BD No.060675Dt. 11.06.18 ,741(89)
684	31.03.2018	Sastri Regstration Fees for 2017 Admission	902665	12.1.18	240	BD No.019842Dt. 13.06.18 ,741(97)
			702184	11.1.18	1760	BD No.040401Dt. 19.06.18 ,741(96)
			640691	12.1.18	3040	BD No.640881Dt. 12.06.18 ,741(98)
			922252	12.1.18	1640	BD No.922698Dt. 04.07.18

						,741(99)
			824460	12.1.18	1720	BD No.156084Dt. 12.06.18 ,741(100)
			570206	11.1.18	1440	BD No.571644Dt. 12.06.18 ,741(95)
			922271	10.1.18	1800	BD No.922677Dt. 12.06.18 ,741(94)
			343517	8.1.18	1920	BD No.912182Dt. 13.06.18 ,741(93)
685	31.03.2018	Sastri Regstration Fees for 2017 Admission	917148	9.1.18	2680	BD No.917574Dt. 20.06.18 ,741(101)
			917120	8.1.18	2360	BD No.917613Dt. 27.06.18 ,741(102)
			917132	8.1.18	320	BD No.91615Dt. 27.06.18 ,741(103)
687	31.03.2018	Sastri Regstration Fees for 2017 Admission	713494	10.1.18	3120	BD No.713602Dt. 21.08.18 ,741(145)
			743264	10.1.18	1000	Dt. 13.06.18 ,741(147)
688	31.03.2018	Sastri Regstration Fees for 2017 Admission	223734	12.1.18	1560	BD No.233734Dt. 16.07.18 ,741(164)
			933861	8.1.18	2240	29.06.18 ,741(162)
			608020	11.1.18	2560	29.06.18 ,741(163)
689	31.03.2018	Sastri Regstration Fees for 2017 Admission	349438	9.1.18	1800	12.06.18,741(184)
691	31.03.2018	Sastri Regstration Fees for 2017	689240	10.1.18	1760	BD No.689279Dt. 25.09.18



		Admission				,772(21)
			695251	11.1.18	1800	13.06.18,741(174)
			103204	11.1.18	1840	13.06.18,741(175)
			460503	12.1.18	2400	13.06.18,741(176)
			377927	12.1.18	2560	27.09.18,772(20)
692	31.03.2018	Sastri Regstration Fees for 2017 Admission	698364	8.1.18	2480	BD No.698553Dt. 26.06.18 ,(104)
			698401	12.1.18	1960	BD No.698541Dt. 14.06.18 ,772(112)
			474809	10.1.18	1880	741(105)
			881783	8.1.18	2160	BD No.882265Dt. 02.07.18 ,741(38)
			597322	10.1.18	1880	BD No.093965Dt. 28.09.18 ,772(11)
			763316	9.1.18	1720	
			357161	8.1.18	2520	BD No.439991Dt. 25.09.18 ,772
			921016	12.1.18	2080	BD No.921967Dt. 12.06.18 ,741(111)
			885835	12.1.18	440	BD No.22618Dt. 22.06.18 ,776(4)
693	31.03.2018	Sastri Regstration Fees for 2017 Admission	362517	9.1.18	2280	BD No.362517Dt. 09.01.18 ,741(1)
			242551	8.1.18	1960	BD No.242551Dt. 08.01.18 ,741(2)
			601202	10.1.18	1360	BD No.601602Dt. 10.01.18

							,741(13)
			883828	10.1.18		2160	BD No.060872Dt. 30.07.18 ,741(15)
			883834	11.1.18		2160	BD No.881261Dt. 28.06.18 ,741(14)
			144821	9.1.18		760	BD No.144061Dt. 14.06.18 ,741(16)
			611687	9.1.18		1920	BD No.611808Dt. 19.06.18 ,741(17)
			702026	11.1.18		1600	BD No.566825Dt. 13.06.18 ,741(20)
			726262	9.1.18		1040	741(19)
			566519	9.1.18		1600	741(18)
694	31.03.2018	Sastri Regstration Fees for 2017 Admission	802518	9.1.18		2200	BD No.804105Dt. 13.06.18 ,741(1)
			516297	9.1.18		2600	BD No.129991Dt. 26.07.18 ,741(36)
			917122	8.1.18		2280	BD No.917524Dt. 12.06.18 ,741(3)
			550775	8.1.18		1920	BD No.129063Dt. 12.06.18 ,741(4)
			485665	11.1.18		1280	BD No.486206Dt. 25.06.18 ,741(5)
			876877	8.1.18		2720	BD No.876877Dt. 11.06.18 ,741(6)
			850858	9.1.18		2240	BD No.850957Dt. 25.09.18

						,772(3)
			485175	11.1.18	680	BD No.132885Dt. 13.07.18 ,741(8)
			557664	9.1.18	2560	BD No.558334Dt. 25.06.18 ,741(9)
			876875	8.1.18	1000	BD No.532346Dt. 24.09.18 ,772(8)
721	3.7.18	SSET 2018	802905	19.2.18	700	
			494763	21.2.18	700	745
			840150	21.2.18	700	
846	10.1.19	EMD	2658	9.10.18	3700	
<b>Total</b>					<b>399720</b>	

It was requested through POM for production of Comprehensive information regarding the re-validation of the above expired bank drafts and the date of deposit of each of the drafts in bank/ main cash book for the needful.

In response to the POM some BD Nos and BD register serial No was mentioned against the expired BDs. However no documentary evidence was produced to justify the fact. The letter showing the revalidation of the expired BDs from the outside agencies or from the controller of examination certifying the revalidation of the particular expired BDs was not furnished to clarify the above case. During Exit Conference the local authority has not produced sufficient documents and as such till further clarification the entire amount of Rs 399720/- is kept under objection.

**PARA: 14 AUDIT OF EXPENDITURE**
**14.1 - Staff strength**

Staff position during 2018-19 is furnished below.

SI No.	Name of the post	Sanctioned Strength	Men in position	No. of Vacancies	Remarks
1	Vice-Chancellor	1	1	0	
2	Registrar	1	1	0	
3	Comptroller of Finance	1	1	0	
4	Controller of Examinations	1	1	0	
5	Development	1	0	1	

	Officer				
6	Assistant Registrar	1	0	1	
7	P.E.O.	1	1	0	
8	Assistant Librarian	1	1	0	
9	Section Officer-Level-I	1	0	1	
10	Section Officer-Level-II	3	3	0	
11	P.A. to V.C.	1	1	0	
12	Senior Assistant	12	7	5	
13	Junior Assistant	5	0	5	
14	Senior Stenographer	2	2	0	
15	Junior Stenographer	2	1	1	
16	Senior Grade Typist	2	1	1	
17	Junior Grade Typist	2	2	0	
18	Diarist-cum-Dispatcher	1	0	1	
19	Driver	2	0	2	
20	Library Attendant	2	0	2	
21	Duftary	1	0	1	
22	Matron	1	0	1	
23	Peon	16	9	7	
24	Sweeper-cum-Watchman	7	5	2	
25	Watchman	1	1	0	
26	Professor	7	0	7	
27	Reader	12	3	9	
28	Lecturer	19	12	7	
29	Principal, B.Ed	1	0	1	
30	Lecturer, B.Ed	6	6	0	
	<b>CARS</b>				
1	Research Officer	3	1	2	
2	Clerk-cum-Typist	1	0	1	
3	Peon	1	0	1	
<b>TOTAL</b>		<b>119</b>	<b>60</b>	<b>59</b>	

## 14.2 - Purchase of chairs for seminar hall POM p/22-27

Criteria; i) Vr No-29/28.12.2018 Rs 8202120/- (RUSA Cash Book) paid to Ms Pallazio Décor Pvt Ltd., Cuttack towards purchase of chairs for seminar hall (Rs.7980000.00) and tables for classroom (Rs.222120.00)

ii) File No-RUSA-22/2017 relating to purchase of different item under RUSA.

iii) Instructions issued by the Central Government/Sate Government towards Procurement of Goods and Services in Government e-Marketplace (GeM) from time to time.

During the scrutiny of the expenditure vouchers of RUSA Cash Book with related files it has been observed that a sum of Rs 8202120/- has been paid to Ms Pallazio Décor Pvt Ltd. , Cuttack towards purchase of chairs for seminar hall and tables for classroom.

On study of the related purchase file No-22/2017/RUSA the following observations are noticed.

1) Proceeding of the university purchase committee held on 12.2.18

Member present; Chairman PG Council, Registrar, OIC Stores, Comptroller of Finance.

Meeting was held as per the requisition of materials made by the chairman, PG Council vide his letter No-4631/5.12.17. It was resolved that the articles as required would be purchased out of RUSA fund following due official formalities and same be of Godrej make.

2) Proceedings of the PMU meeting RUSA on 21.3.18 in the office chamber of the Vice Chancellor.

As regards procurement of furniture out of RUSA fund, it was resolved that the same be done through GeM. For this a sub-committee comprising the Co-ordinator, RUSA, Comptroller of Finance, Development Officer be formed to finalise the modalities. Sri S K satapathy, Computer Instructor was directed to assist the sub-committee in technical matters.

3) Proceedings of PMU meeting held on 3.5.18 in the office chamber of the Vice Chancellor.

Members of PMU committee went through the report submitted by the committee. Statement of Sri S K satapathy, Computer Instructor who was directed for taking necessary action for registration in GeM which was a primary requirement to access the GeM portal was taken into consideration.

Thus the members of PMU committee felt that at present with available man power and human resources know how procurement of goods through GeM will take some time. It was decided that procurement of goods was to be made through open tender as per guidelines issued vide FD resolution No-4939/F Dated-13.2.2012. It was also decided that the equipment must be of good quality and branded one.

The reports furnished by the sub-committee and by the computer instructor were not attached with the purchase file. The same may be supplied for analysis.

It could not be understood why the procurement through GeM was not made while the same was already implemented since November-2017. The Government has been categorically emphasised for procurement of high value purchase through GeM in order to maintain transparency and economy/cost efficiencies. The branded products are available at a low cost price than the open market price.

**GeM** is a short form of one stop **Government e-Market Place** hosted by [DGS&D](#) where common user goods and services can be procured. GeM is dynamic, self-sustaining and user friendly portal for making procurement by Government officers.

Public procurement forms a very important part of Government activity and reform in Public Procurement is one of

the top priorities of the present Government. Government e-Marketplace (GeM – [gem.gov.in](http://gem.gov.in)) is a very bold step of the Government with the aim to transform the way in which procurement of goods and services is done by the Government Ministries and Departments, Public Sector Undertakings and other apex autonomous bodies of the Central Government/State Government.

Government e-Marketplace owes its genesis to the recommendations of two Groups of Secretaries made to the Prime Minister in January 2016. They recommended setting up of a dedicated e-market for different goods & services procured or sold by Government/PSUs besides reforming [DGS&D](#). Subsequently, the Finance Minister in his Budget speech for FY 2016-17, announced setting up of a technology driven platform to facilitate procurement of goods and services by various Ministries and agencies of the Government.

[DGS&D](#) with technical support of National e-Governance Division (Ministry of Electronics and Information Technology) has developed [GeM portal](#) for procurement of both Products & Services. The [portal](#) was launched on 9<sup>th</sup> August 2016 by the Commerce & Industry Minister. Procurement on GeM has been authorized by General Financial Rules by making necessary changes in government rules. Presently more than 7400 products in about 150 product categories and hiring of transport service are available on [GeM POC portal](#). Transactions for more than Rs 140 Crore have already been processed through GeM.

GeM is a completely paperless, cashless and system driven e-market place that enables procurement of common use goods and services with minimal human interface.

## GEM ADVANTAGES

### For Buyers

- Rich listing of products for individual categories of Goods/Services
- Search, estimate, Compare, select and buying facility on dynamic pricing basis
- Single window system for aggregating demands and ordering
- Buying Goods and Services online, as and when required.
- Transparent and ease of buying
- Continuous vendor rating system
- User-friendly dash board for Buying and monitoring supplies and payments
- Easy Return policy

4) Tender call notice was issued vide University notice No-1126/17.5.18 and a revised order was issued on 26.5.18.

The specification for chair was as detailed below.

Item	Specification	Remarks	Price
Chairs for seminar hall 400 Nos	seat size 49 cm (W) x 49.5 cm (D) back size(high back) 46 cm (W) x 57 cm (H) mid back 45 cm (W) x 49 cm (H) head rest 26 cm(W) x 12 cm (L) undr structure is power coated variation 1 cm (+/-)	Over all appearance of the item should be strong, durable and classic	<b>no offset price fixed</b>

**Neither specific brand with product code was mentioned nor was the off set price fixed.**

5) Verification of tender documents and `selection of bidder.

Proceeding of the purchase committee held on 12.6.2018 in the chamber of CF

Members present

1. Dr Harihar Hota, Chairman, PG Council
2. Dr Sachinanda Mohapatra, Registrar
3. Dr Govinda Chandra kar, OIC, Stores
4. Sri Shyam Hembram, Comptoler of Finance.

**Qualified bidders in technical bid for chairs for seminar hall**

- 1) M/S Maple Furniture(P) Ltd. (Godrej), Bhubaneswar.
- 2) Godrej & Boyce Mfg. Co. Ltd., Bhubaneswar.
- 3) Pallazio Décor Pvt. Ltd., Cuttack

**Financial bid and comparative statement of visitors chairs for seminar hall**

Name of the firm	Company/brand	Price quoted
M/S Maple Furniture(P) Ltd. (Godrej), Bhubaneswar.	Godrej interio, Sedena visitor chair	30923.08
Godrej & Boyce Mfg. Co. Ltd., Bhubaneswar.	Godrej interio, Sedena visitor chair	31235.78
Pallazio Décor Pvt. Ltd., Cuttack	Wipro SMART visitor chair	23870

The L1 bidder was Pallazio Décor Pvt. Ltd., Cuttack. After negotiation the price was fixed at Rs 19950/-.

Approved in the Syndicate in resolution No-7/14.8.18 (Office Order No-2736/24.8.18)

**Pallazio Décor Pvt. Ltd., Cuttack has shown the Wipro Adapt model product in the technical bid while it has furnished a lower rated Wipro Smart model in financial bid. The fact has been ignored by the committee.**

**5) Issue of Supply order.**

**Supply Order: 2882/stores 22/201// dated 6.9.18**

**To Ms Pallazio Décor Pvt Ltd., Cuttack for supply of 400 Nos of chairs for seminar hall @ Rs 19950/-**

**Total cost Rs 7980000/-**

6) Further, scrutiny of the RUSA section file bearing no. 22/2017/RUSA, the audit observes as follows.

i) The purchases were not made through GeM.

ii) As purchase of chairs are supposed to be involved huge expenditure, the opportunity of e-tender to gain from healthy competition among bidders were not adhered but instead TCN was published in odia newspaper dailies.

iii) Neither any offset price basing on dealers whole sale price in the market nor Govt rate as per DEPM, Odisha/ DGS&D/ GeM web site rates has been derived/mentioned in the tender document.

**Accepting lowest quoted price is not a substitute for fixation of off set price.**

iv) Product comparison was not properly made.

7) Price of some wipro make ADAPT chair prices as derived from the GeM portal.

The Gem portal has been searched for ascertaining the MRP and offer prices of Wipro make chairs of ADAPT models. The following rates have been offered in the GeM portal for Wipro make chairs.

Wipro Adapt chair models	Specification	Remarks	MRP	offer price in GeM
From GeM portal Adapt - AWSM 1D NY Product id: 5116877-27589862568	seat size 48 cm (W) x 48.5 cm (D) back size 48 cm (W) x 50 cm (H)	ISO-9001; 2015 certified ISO 14001;2015 certified ISO 18001:2007 certified	15100	12900
From GeM portal ISPL MB Adapt Product id: 5116877-68230989355	seat size 48 cm (W) x 48 cm (D) back size 48 cm (W) x 60 cm (H)	ISO-9001; 2015 certified ISO 14001;2015 certified ISO 18001:2007 certified	15100	12900
From GeM portal Wipro Adapt MB Nylon Product id: 5116877-22325831411	<b>seat size 48 cm (W) x 48 cm (D)</b> <b>back size 48 cm (W) x 60 cm (H)</b>	<b>ISO-9001; 2015 certified</b> <b>ISO 14001;2015 certified</b> <b>ISO 18001:2007 certified</b> <b>BIFMA certified</b> <b>Green guard certified</b> <b>Aiota certified</b>	<b>16200</b>	<b>12950</b>

From the above it has been confirmed that the Wipro Adapt chairs are available in Gem Portal at a very lower price as compared to the price allowed for Rs 19950/-.

It has been further investigated in popular e-marketing portal such as Filpkart and Amazon towards MRP and offer prices of the chairs and found that the MRP and offer prices of the above items are comparable with the prices as reflected in the GeM portal.

**The purchase committee had not investigated the offered cost of the above products in the GeM portal. They could have bargained for that rate with the bidder while finalising the bid.**

As such the University had sustained a loss of Rs.1500000/- as detailed below due to the faulty procedure adopted by the purchase committee. The MRP in the GeM Portal is taken in to consideration in this case. It has been ascertained that there has been no drop in the MRP of the chairs since 2018.

Material procured	Rate allowed by	MRP in Gem	Excess cost	Total No of chairs	Excess cost
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	the purchase committee	portal	allowed per unit	purchased	allowed due not referring the offer price in GeM
WIPRO ADAPT high back chairs	19950	16200	3750	400	1500000

It is to be further mentioned here that had the purchase committee investigated the offered cost of the above products in the GeM portal and bargained for that rate with the bidder while finalising the bid, they could have minimize the purchase expenses to the tune of Rs 2800000/- as detailed below.

Material procured	Rate allowed by the purchase committee	Offer price in Gem portal	Excess cost allowed per unit	Total No of chairs purchased	Amount of expenditure could have minimized by bargaining with the offer price in GeM
WIPRO ADAPT high back chairs	19950	12950	7000	400	2800000

In response to the POM issued the Local authority replied that quote;

1) *Proceedings of the committee where decision were taken to purchase the chairs for seminar hall and tables for class room through open tender as per guide lines issued by FD resolution No- 4939/F Dated 13.02.2012.*

2) *For procurement of goods and services through GEM and effect of implementation was voluntary till 22.08.2019 and not mandatory. Further by that time the university was not registered under GeM as the process of registration needs creation of IDs. Pressure from higher authorities was there for submission of UC in respective of RUSA.*

3) *Regarding the reason for not referring the GeM Price*

i) *it has been certified by the M/S Wipro Enterprises PVT Ltd that Wipro furniture is not under GeM portal in Odisha. Presently Wipro is not selling its products in Odisha state through GeM. They are selling through dealers in Odisha.*

ii) *A comparison of chair Adapt high back Wipro was shown stating that it has less no of stock and area of operation in Andhra and Telengana. and unquote;*

From the above it was clear that the University Authority was not in a mood to accept or abide by the advices laid down by the Central Government or State Government. The intention behind the purchase of the particular product at a relatively very higher price from a dealer and not adhering the lower prices of the same in the GeM portal is self-explanatory.

i) It was decided for to on board GeM for voluntary purchase by Administrative Departments/ Government Offices /PSUs for common use goods and services, pending signing of MoU with Government of India.(FD letter No-35243/F Dated 30.11.2017). The University Authorities being an example of a principled institution didn't feel it right to abide by the sincere advice by the Government. They could have saved a lot of government money by following the Government advice. Rather they took the plea that it was not mandatory for purchase through GeM and in the process an excess payment of Rs 2800000/- was allowed.

ii) It was stated that by that time the university was not registered under GeM as the process of registration needs creation of IDs.

Please refer the Proceedings of the PMU meeting RUSA on 21.3.18 in the office chamber of the Vice Chancellor.

‘As regards procurement of furniture out of RUSA fund, it was resolved that the same be done through GeM. For this a sub-committee comprising the Co-ordinator, RUSA, Comptroller of Finance, Development Officer be formed to finalise the modalities. Sri S K satapathy, Computer Instructor was directed to assist the sub-committee in technical matters.’

It was not mentioned why the University was not registered under GeM.

**The non-registration of the University under GeM appears to be intentional.**

iii) It was stated that Pressure from higher authorities was there for submission of UC in respective of RUSA.

The proposal for expected planned expenditure was submitted by the University Authority during 2016 to the state Government. Basing on the planned estimate the State government has released grants under RUSA during 2017-18. It is the lookout of the University for in time utilisation of Grant. **But it in time utilisation of fund doesn't mean the adoption of improper process.**

iv)As per FD Letter No-5972/F dated 202.2.2019

In case the procurement is inevitable through open bidding, a certificate is to be furnished by the officer responsible for the procurement to the effect that the item procured either is not available on GeM or the price discovered in open bidding is less than the price available at GeM portal.

No such certificate could be furnished by the Local authority stating that the material procured was not available in the GeM portal. A Certificate from M/S Wipro Enterprises Pvt Ltd (dated 7.8.2020) was furnished with the compliance where it was mentioned that Wipro furniture is not under GeM portal in Odisha and they are nor selling their products in Odisha through GeM.

It is observed that the Wipro Adapt chairs are available in the GeM portal and in a number of cases the delivery location are throughout India (example – product ID No 5116877-275898622568). While it has been observed that Wipro chairs are available for sell in GeM portal, the certificate of M/S Wipro Enterprises stating that that Wipro furniture in not in Gem portal is not genuine.

Further it has been observed that the products purchased through the open tender are at a price much higher than the prices offered in the GeM portal. Thus the condition laid by the Government for open bidding stating the price discovered in open bidding is less than the price available at GeM portal is not fulfilled in this case.

In the view of the facts narrated above and with limited scope it has been objected by the Audit .During Exit Conference the local authority failed to produce appropriate documents and requested for verification by a neutral State Government or Central Government agency. However, due to wanting of sufficient documents,, the entire expenditure of Rs 7980000/- made in the process of purchasing the chairs is kept under objection.

**14.3 - Non production of vouchers ,documents and attendance registers etc POM p/32-33**

On scrutiny of different cash book w.r.t. vouchers, bank pass book of SJAV, Puri for the year 2018-19, it was noticed that the following expenditures are allowed towards celebration of Ganjesh Puja and conduct of classes etc. However the requisite vouchers, documents and course time-table schedules, students attendance registers etc could not be furnished before Audit. As a result the genuineness of the expenses as reflected in the cash Books could not be established. The details are furnished below.

SI No.	Cash book	Vr. No./Date	Purpose	Amount
1	PG Council	Nil/12.09.18	Paid to Dr.Srinibas	3500

			Panda for Ganesh Puja	
2	Net coaching	Nil/25.02.19	Paid to Susant Kumar Satapathy, Computer Instructor for computer 20 classes @300/-per class	6000
3	Net coaching	Nil/25.03.19	Paid to Dr. Jaya ManikShatri, for 20 classes @300/-per class	6000
4	Net coaching	Nil/31.03.19	Paid to Dr. Rama Chandra Hota, for 5 classes @300/-per class	1500
Total				11600

During the EXIT conference it was stated that; Due to the Cyclonic Storm "FANI" – 03.05.2019 almost all the records were destroyed & non-traceable easily. Now, the records have been collected & keep it safe copy for kind reference of audit. ;

No such documents were produced for verification during EXIT conference.

As such Rs 11600/- is kept under objection till verification of the requisite documents.

#### 14.4 - Payment towards maintenance of lawn POM p/79

During the scrutiny of the main cash book wrt the payment vouchers it has been observed that a total sum of Rs 387745/- has been paid to Ratikanta Nayak, Contractor for maintenance of lawn as detailed below. The requisite file in support of the payments may be furnished for analysis.

Vr No/Date	Amount paid	Purpose of payment	Period for which payment is made	Name of the contractor to whom payment was made
63/19.4.18	78083	Maintenance of lawn in front of administrative building	5.7.17 to 31.12.17	Ratikanta Nayak
1294/18.3.19	79800	Maintenance of lawn in front of administrative building	1.1.18 to 30.6.18	Ratikanta Nayak
1291/18.3.19	52756	Maintenance of lawn in front of administrative building	1.7.18 to 29.10.18	Ratikanta Nayak
1292/18.3.19	88800	Maintenance of lawn in front of Faculty	1.11.17 to 30.4.18	Ratikanta Nayak

		building No- I, II, III		
1293/18.3.19	88306	Maintenance of lawn in front of Faculty building No- I, II, III	1.5.18 to 29.10.18	Ratikanta Nayak
Total	387745			

Despite issue of POM the requisite files were not produced for verification.

It has been observed that TDS on GST @ 2% has not been deducted from the bills even though the Payment to the contractor exceeded Rs 250000/- during the financial year. The reason for non-deduction of TDS on GST was asked for clarification.

Regarding non-deduction of TDS on GST it was replied that The University got itself registered under GST during December, 2018. The University Authority was confused with the fact the fact that whether TDS is to be deducted for a single payment exceeding Rs 250000/- or from annual payment to a firm which exceeds Rs 250000/-. However now a days TDS is regularly deducted from all the bills where annual payment exceeds Rs 250000/-. The University Authority is suggested to remain vigilant hence forth towards deduction of TDS on GST.

No such documents could be produced for verification during EXIT conference. As such the entire expenditure of Rs 387745/- is kept under objection till verification.

**PARA: 15 AUDIT ON WORKS**

**15.1 - Excess payment as a result of an improper revised preliminary estimate POM p-34-37**

Construction of Syndicate hall and office for the Chairman, PG Council, SJAV, Puri

Criteria; i) Renovation of Syndicate hall-cum-construction of Office of the Chairman, PG Council, SJSV, Puri (File No-01/2016 RUSA)

ii) Office memorandum no-DG/SE/GST/TAS/15, dated 15.03.2018 (copy of the same vide file No-158/SE(TAS)/GST/17-18/36-E, dated 15.3.2018) issued by Authority of Director General, CPWD, New Delhi towards GST in preliminary estimate/detailed estimate.

During the Scrutiny of the file relating to the construction/renovation of Syndicate Hall-cum-the Office of the Chairman, PG Council, SJSV, Puri it has been observed that an amount of Rs 4365760/- has been paid in excess due to acceptance of improper revised preliminary estimate furnished by the CPWD, BCDI, Bhubaneswar. The details are narrated below.

The initial Preliminary estimate from the CPWD, BBSR towards construction/renovation of Syndicate Hall-cum-the Office of the Chairman, PG Council, SJSV, Puri was furnished to the University on 13.12.2016 vide Letter No-23(20)/CE(EZ-V)/BBSR/2016/2515, dated 12.12.2016. The estimate was prepared in the pre-GST era, theserates include octroi, royalty, excise duty (ED), sales tax (VAT) etc .

The rates adopted in the PAR are based on detailed analysis of actual cost of construction of buildings of various types in different parts of the country and provide a realistic basis for approximate cost of new proposed buildings. Plinth Area Rates by CPWD is very useful document for preparation of preliminary estimate for all Government residential and non-residential builds e.g. offices/colleges/Hospitals/Schools/Hostels etc.

It was specified that work shall be carried out as per CPWD specification 2009 (Vol-I & II) with up to date correction slips. Further rate was based on PAR-2012 and modified rate with approved cost of index.

Specification;	Work shall be carried out as per CPWD specification 2009 (Vol-I & II) with up to date correction slips.
Cost;	Rs 36383200 including approved cost of index @ 13%, 3% contingencies
Rate;	Base on PAR-2012 and modified rate with approved cost of index.
Land	Available
Method	By contract after call of tender
Time	six months (2 months for planning & 4 months for execution)

name of the work/sub-head/item	Amount	
	Civil	Electrical
Construction of Syndicate Hall and office for Chairman PG Council, SJAV, Puri		
Rate with reference to DPAR 2012 with addition of cost of index @ 13 %	29865803	3364202
Add service Tax @ 6.3 %	1881546	211945
Sub Total	31747349	3576147
Add for contingencies @ 3%	952420	107284
Total	32699769	3683431
Grand Total	36383200	
Or Say	36383200	

However necessary approval to the said estimate was not obtained by the University Authority till October, 2017. As per the proposal of the University Engineer, the Development Officer, SJSV, Puri vide Letter No-3694/Dev(RUSA), dated 8.11.2017 has requested CPWD for submission of fresh estimate in the Post GST era for obtaining administrative approval.

In response to the above letter for modification (if any) of the estimate submitted earlier, the Assistant Engineer, Puri Central Division, BCD-I vide letter No-24(5)/AE-PCSD/2017/73, Dated 8.11.2017 has intimated that the preliminary Estimates amounting to Rs 36383200/- submitted earlier for construction of Syndicate hall hold good as on date. However GST @ 12% would be applicable over and above the amount which comes Rs 40748960/-. As a result the estimate price has been increased by a sum of Rs 4365760/-.

The University Syndicate had considered the proposal and approved the revised estimate of Rs 40748960/- as submitted by the CPWD vide syndicate resolution No-11/10.11.17 (item No-11).

The entire amount of Rs 40748960/- had been paid to CPWD, BCD I, Bhubaneswar as detailed below.

Project	Estimated Cost	Amount released	University Letter No/date
Construction of syndicate hall-cum-Office of Chairman, PG Council	40748960	16299584	3941/29.11.17
		24449376	3010/22.9.18
<b>Total</b>		40748960	

During the scrutiny of the said file It has been observed that Preliminary Estimate was furnished by the CPWD during December, 2016 i.e. in the pre-GST era. These rates include octroi, royalty, excise duty (ED), sales tax (VAT) etc. It was specified that work shall be carried out as per CPWD specification 2009 (Vol-I & II) with up to date correction slips. **Further rate was based on PAR-2012 and modified rate with approved cost of index.**

The modified estimate in the post-GST era should have been prepared with the bare rates of different items i.e. **rate excluding any type of tax.** Thereafter the GST rate as applicable for different works contract to be added to the preliminary/detailed estimate (prepared with bare rates). Instead of adopting the requisite method for preparation of the revised estimate in the post-GST era, the CPWD Authorities had simply added GST @ 12% to the preliminary estimate of Rs36383200/- which was prepared basing on the basis of PAR 2012 with cost of index. **In this process tax was levied twice which is not justified.**

Now please refer Office memorandum no-DG/SE/GST/TAS/15, dated 15.03.2018 (copy of the same vide file No-158/SE(TAS)/GST/17-18/36-E, dated 15.3.2018) issued by Authority of Director General, CPWD, New Delhi towards GST in preliminary estimate/detailed estimate. It is clearly mentioned in the memorandum that for preliminary estimate/detailed estimate prepared on the basis of PAR 2012 on the post-GST era(when GST on work contract @ 12% is applicable), **No GST is to be added in the preliminary estimate/detailed estimate.** If the preliminary estimate is prepared with bare rates i.e, excluding all taxes, then 12% or 18% GST shall be added in the preliminary/detailed estimate, as applicable.

From the discussions basing on the facts narrated above it is clear that an amount of Rs 4365760/- (i.e. Rs40748960 – Rs36383200) has been paid in excess to CPWD as a result of presentation of an improper revised preliminary estimate. The revised preliminary estimate was not thoroughly investigated by the University authorities before issue of approval order to CPWD, BBSR.

On further study of the file it has been noticed that the project has been awarded to M/S Sat Inder Constructions private Limited, Cuttack.

The projects (i) construction of syndicate hall-cum – office of Chairman, PG Council (ii) Toilet Complex for boys and Girls (iii) Ladies Common Room (iv) Gents Common Room had been clubbed in a single tender and the work of construction of the facility has been awarded to M/S Sat Inder Constructions private Limited, Cuttack. (please refer Letter no-803/6.9.18 of CPWD, Bhubaneswar.)

Letter No-348/18.4.18 of CPWD, BBSR to M/S Sat Inder Constructions private Limited, Cuttack reveals that

Estimate cost of all the above four projects = Rs 49731651/-

Tendered amount for above four projects = Rs 36286902/-

Works assigned; Construction of toilet block, Ladies common room, Gents Common room, Syndicate Hall-cum-Office of Chairman, PG Council for SJSV, Puri including internal water supply, sanitary installation, drainage and internal electrical installation.

The work of Syndicate Hall-cum-Office of the Chairman, PG Council has been completed and inaugurated by the VC during July 2019.

No detailed estimate of the said project was attached with the case record.

The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.

It was requested through POM for early production of the same.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference.

The compliance submitted during EXIT conference could not furnish sufficient reason for such excess payment. Further No such amount has yet been recovered. As such the objection holds good till recovery of the excess payment of Rs 4365760/- to CPWD.

The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc. ) in support of execution of work done so that that the veracity of the project executed can be checked in future. The entire expenditure of Rs 40748960/- is kept under objection till verification of the requisite documents.

**15.2 - Excess payment as a result of an improper preliminary estimate POM p/38-41**

<b>Construction of Ladies Common Room , SJAV, Puri</b>	
Criteria; i) File No140/17 of RUSA towards construction of Ladies Common Room, SJSV, Puri	
ii) Office memorandum no-DG/SE/GST/TAS/15, dated 15.03.2018 (copy of the same vide file No-158/SE(TAS)/GST/17-18/36-E, dated 15.3.2018) issued by Authority of Director General, CPWD, New Delhi towards GST in preliminary estimate/detailed estimate.	
During the Scrutiny of the file relating to the construction of Ladies Common Room, SJSV, Puri, it has been observed that an amount of Rs610875/- has been paid in excess due to acceptance of improper revised preliminary estimate furnished by the CPWD, BCD-I, Bhubaneswar. The details are narrated below.	
The initial Preliminary estimate from the CPWD, BBSR towards construction of Ladies Common Room, SJSV, Puri was furnished to the University on 6.11.2017 vide Letter No-23/BCD-I/2017-18/1274, dated 06.11.2017. It was specified that work shall be carried out as per CPWD/manufactures specification with up to date correction slips. Further rate was based on PAR-2012 and modified rate with approved cost of index.	
Letter No-23/BCD-I/2017-18/1274, dated 06.11.2017; Preliminary Estimate submitted by the Executive Engineer, Bhubaneswar Central Division, Bhubaneswar	
Specification;	work shall be carried out as per CPWD/manufactures specification with up to date correction slips.
Cost;	Rs 60 lakh including approved cost of index, 5% contingencies & 12 % GST.

Rate;	Base on PAR-2012 and modified rate with approved cost of index.
Land	Available
Method	By contract after call of tender
Time	six months (2 months for planning & 4 months for execution)

name of the work/sub-head/item	Amount	
	Civil	Electrical
Construction of Ladies common room		
Rate with reference to DPAR 2012	4105980	399000
Add for cost of index @ 13%	533777	51870
Sub Total	4639757	450870
Add for labour Cess @1%	46398	4509
Add for contingencies @ 5%	231988	22544
Add GST @ 12%	556771	54104
Total	5474914	532027
Grand Total	6006941	
Or Say	6000000	

The University Syndicate had considered the proposal and approved the preliminary estimate of Rs6000000/- as submitted by the CPWD vide syndicate resolution No-11/10.11.17 (item No-11).

The entire amount of Rs 6000000/- had been paid to CPWD, BCD I, Bhubaneswar as detailed below.

Project	Estimated Cost	Amount released	University Letter No/date
Construction of Ladies common room	6000000	2400000	3945/29.11.17
		3600000	3014/22.9.18
Total		6000000	

During the scrutiny of the said file It has been observed that Preliminary Estimate was furnished by the CPWD during November, 2017 basing on the rate of PAR-2012 with approved cost of index @13%. These rates include octroi, royalty, excise duty (ED), sales tax (VAT) etc. The rates adopted in the PAR are based on detailed analysis of actual cost of construction of buildings of various types in different parts of the country and provide a realistic basis for approximate cost of new proposed buildings. Plinth Area Rates by CPWD is very useful document for preparation of preliminary estimate for all Government residential and non-residential builds e.g. offices/colleges/Hospitals/Schools/Hostels etc.

The estimate in the post-GST era should have been prepared with the bare rates of different items i.e. **rate excluding any type of tax**. Thereafter the GST rate as applicable for different works contract to be added to the preliminary/detailed estimate (prepared with bare rates). Instead of adopting the requisite method for preparation of the estimate in the post-GST era, the CPWD Authorities had added GST @ 12% to the preliminary estimate



which was prepared basing on the basis of PAR 2012 with cost of index. **In this process tax was levied twice which is not justified.**

Now please refer Office memorandum no-DG/SE/GST/TAS/15, dated 15.03.2018 (copy of the same vide file No-158/SE(TAS)/GST/17-18/36-E, dated 15.3.2018) issued by Authority of Director General, CPWD, New Delhi towards GST in preliminary estimate/detailed estimate. It is clearly mentioned in that memorandum that for preliminary estimate/detailed estimate prepared on the basis of PAR 2012 on the post-GST era (when GST on work contract @ 12% is applicable), **No GST is to be added in the preliminary estimate/detailed estimate.** If the preliminary estimate is prepared with bare rates i.e, excluding all taxes, then 12% or 18% GST shall be added in the preliminary/detailed estimate, as applicable.

From the discussions basing on the facts narrated above it is clear that an amount of Rs 610875/- (i.e. Rs556771 GST + Rs 54104 GST) has been paid in excess to CPWD as a result of presentation of an improper preliminary estimate. The preliminary estimate was not thoroughly investigated by the University authorities before issue of approval order to CPWD, BBSR.

On further study of the file it has been noticed that the project has been awarded to M/S Sat Inder Constructions private Limited, Cuttack.

The projects (i) construction of syndicate hall-cum – office of Chairman, PG Council (ii) Toilet Complex for boys and Girls (iii) Ladies Common Room (iv) Gents Common Room had been clubbed in a single tender and the work of construction of the facility has been awarded to M/S Sat Inder Constructions private Limited, Cuttack. (please refer Letter no-803/6.9.18 of CPWD, Bhubaneswar.

Letter No-348/18.4.18 of CPWD, BBSR to M/S Sat Inder Constructions private Limited, Cuttack reveals that

Estimate cost of all the above four projects = Rs 49731651/-

Tendered amount for above four projects = Rs 36286902/-

Works assigned; Construction of toilet block, Ladies common room, Gents Common room, Syndicate Hall-cum-Office of Chairman, PG Council for SJSV, Puri including internal water supply, sanitary installation, drainage and internal electrical installation.

The work of Ladies Common Room, PG Council has been completed and inaugurated by the VC during July 2019.

No detailed estimate of the said project was attached with the case record.

The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.

It was requested through POM for early production of the same.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference.

The compliance submitted during EXIT conference could not furnish sufficient reason for such excess

payment. Further No such amount has yet been recovered. As such the objection holds good till recovery of the excess payment of Rs 610875/- to CPWD.

The Local Authority is suggested to make necessary correspondence with CPWD, BBSR to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc. ) in support of execution of work done so that that the veracity of the project executed can be checked in future. The entire expenditure of Rs 6000000/- is kept under objection till verification of the requisite documents.

### 15.3 - Excess payment as a result of an improper preliminary estimate POM p/42-45

Construction of Gents Common Room for SJSV, Puri

Criteria; i) File No141/17 of RUSA towards construction of Gents Common Room, SJSV, Puri

ii) Office memorandum no-DG/SE/GST/TAS/15, dated 15.03.2018 (copy of the same vide file No-158/SE(TAS)/GST/17-18/36-E, dated 15.3.2018) issued by Authority of Director General, CPWD, New Delhi towards GST in preliminary estimate/detailed estimate.

During the Scrutiny of the file relating to the construction of Gents Common Room, SJSV, Puri, it has been observed that an amount of Rs 460101/- has been paid in excess due to acceptance of improper revised preliminary estimate furnished by the CPWD, BCD-I, Bhubaneswar. The details are narrated below.

The initial Preliminary estimate from the CPWD, BBSR towards construction of Gents Common Room, SJSV, Puri was furnished to the University on 6.11.2017 vide Letter No-23/BCD-I/2017-18/1274, dated 06.11.2017. It was specified that work shall be carried out as per CPWD/manufactures specification with up to date correction slips. Further rate was based on PAR-2012 and modified rate with approved cost of index.

Letter No-23/BCD-I/2017-18/1274, dated 06.11.2017; Preliminary Estimate submitted by the Executive Engineer, Bhubaneswar Central Division, Bhubaneswar

Specification;	work shall be carried out as per CPWD/manufactures specification with up to date correction slips.
Cost;	Rs 45 lakh including approved cost of index, 5% contingencies & 12 % GST.
Rate;	Base on PAR-2012 and modified rate with approved cost of index.
Land	Available
Method	By contract after call of tender
Time	six months (2 months for planning & 4 months for execution)

name of the work/sub-head/item	Amount	
Construction of Gents common room	Civil	Electrical
Rate with reference to DPAR 2012	3089080	304000

Add for cost of index @ 13%	401580	39520
Sub Total	3490660	343520
Add for labour Cess @1%	34907	3435
Add for contingencies @ 5%	174533	17176
Add GST @ 12%	418879	41222
Total	4118979	405353
Grand Total	4524332	
Or Say	4500000	

The University Syndicate had considered the proposal and approved the preliminary estimate of Rs 4500000/- as submitted by the CPWD vide syndicate resolution No-11/10.11.17 (item No-11).

The entire amount of Rs 4500000/- had been paid to CPWD, BCD I, Bhubaneswar as detailed below.

Project	Estimated Cost	Amount released	University Letter No/date
Construction of Gents common room	4500000	1800000	3943/29.11.17
		2700000	3018/22.9.18
Total		4500000	

During the scrutiny of the said file It has been observed that Preliminary Estimate was furnished by the CPWD during November, 2017 basing on the rate of PAR-2012 with approved cost of index @13%. These rates include octroi, royalty, excise duty (ED), sales tax (VAT) etc. The rates adopted in the PAR are based on detailed analysis of actual cost of construction of buildings of various types in different parts of the country and provide a realistic basis for approximate cost of new proposed buildings. Plinth Area Rates by CPWD is very useful document for preparation of preliminary estimate for all Government residential and non-residential builds e.g. offices/colleges/Hospitals/Schools/Hostels etc.

The estimate in the post-GST era should have been prepared with the bare rates of different items i.e. **rate excluding any type of tax**. Thereafter the GST rate as applicable for different works contract to be added to the preliminary/detailed estimate (prepared with bare rates). Instead of adopting the requisite method for preparation of the estimate in the post-GST era, the CPWD Authorities had added GST @ 12% to the preliminary estimate which was prepared basing on the basis of PAR 2012 with cost of index. **In this process tax was levied twice which is not justified.**

Now please refer Office memorandum no-DG/SE/GST/TAS/15, dated 15.03.2018 (copy of the same vide file No-158/SE(TAS)/GST/17-18/36-E, dated 15.3.2018) issued by Authority of Director General, CPWD, New Delhi towards GST in preliminary estimate/detailed estimate. It is clearly mentioned in that memorandum that for preliminary estimate/detailed estimate prepared on the basis of PAR 2012 on the post-GST era (when GST on work contract @ 12% is applicable), **No GST is to be added in the preliminary estimate/detailed estimate**. If the preliminary estimate is prepared with bare rates i.e., excluding all taxes, then 12% or 18% GST shall be added in the preliminary/detailed estimate, as applicable.

From the discussions basing on the facts narrated above it is clear that an amount of Rs460101/- (i.e. Rs418879 GST + Rs41222 GST) has been paid in excess to CPWD as a result of presentation of an improper preliminary estimate. The preliminary estimate was not thoroughly investigated by the University authorities before issue of approval order to CPWD, BBSR.

As such steps may be taken at the earliest to recover the excess payment of Rs 460101/-.

On further study of the file it has been noticed that the project has been awarded to M/S Sat Inder Constructions private Limited, Cuttack.

The projects (i) construction of syndicate hall-cum – office of Chairman, PG Council (ii) Toilet Complex for boys and Girls (iii) Ladies Common Room (iv) Gents Common Room had been clubbed in a single tender and the work of construction of the facility has been awarded to M/S Sat Inder Constructions private Limited, Cuttack. (please refer Letter no-803/6.9.18 of CPWD, Bhubaneswar.

Letter No-348/18.4.18 of CPWD, BBSR to M/S Sat Inder Constructions private Limited, Cuttack reveals that

Estimate cost of all the above four projects = Rs 49731651/-

Tendered amount for above four projects = Rs 36286902/-

Works assigned; Construction of toilet block, Ladies common room, Gents Common room, Syndicate Hall-cum-Office of Chairman, PG Council for SJSV, Puri including internal water supply, sanitary installation, drainage and internal electrical installation.

The work of Gents Common Room has been completed and inaugurated by the VC during July 2019.

No detailed estimate of the said project was attached with the case record.

The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.

It was requested through POM for early production of the same.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference.

The compliance submitted during EXIT conference could not furnish sufficient reason for such excess payment. Further No such amount has yet been recovered. As such the objection holds good till recovery of the excess payment of Rs 460101/- to CPWD.

The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc.) in support of execution of work done so that that the veracity of the project executed can be checked in future. The entire expenditure of Rs 4500000/- is kept under objection till verification of the necessary documents.

#### 15.4 - Construction of toilet Complex for boys and Girls POM P/46-48

Criteria; i) File No11/17 of RUSA towards construction of Toilet complex for Boys and Girls in academic building.

Letter No-23/BCD-I/2016/1623, dated 5.12.2016; Preliminary Estimate submitted by the Executive Engineer, Bhubaneswar Central Division, Bhubaneswar

Specification; work shall be carried out as per CPWD2009(vol-I & II) specification with up to date correction slips.

Cost; Rs 9978850/- including 5% contingencies.

Rate; Base on PAR-2012 and modified rate with approved cost of index.

The initial Preliminary estimate from the CPWD, BBSR towards construction of toilet complex for boys and Girls in academic building, SJSV, Puri was furnished to the University on 5.12.2016 vide Letter No-23/BCD-I/2016/1623, dated 5.12.2016. It was specified that work shall be carried out as per CPWD specification with up to date correction slips. Further rate was based on PAR-2012 and modified rate with approved cost of index.

Letter No-23/(BCD-I/2016/1623 Dated 5.12.2016; Preliminary Estimate submitted by the Executive Engineer, Bhubaneswar Central Division, Bhubaneswar	
Specification;	work shall be carried out as per CPWD specification 2009 (Vol-I & II) with up to date correction slips.
Cost;	Rs 9978850 including approved cost of index, 5% contingencies
Rate;	Base on PAR-2012 and modified rate with approved cost of index.
Land	Available
Method	By contract after call of tender
Time	eight months (2 months for planning & 6 months for execution)

name of the work/sub-head/item	Amount	
	Civil	Electrical
Construction of Toilet complex for boys and girls in academic building, SJAV, Puri		
Rate with reference to DPAR 2012 with addition of cost of index	8633211	870454
@ 13 %		
Add for contingencies @ 5%	431661	43523
Total	9064872	913977
Grand Total	9978849	
Or Say	9978850	

The University Syndicate had considered the proposal and approved the preliminary estimate of Rs 9979000/- as submitted by the CPWD vide syndicate resolution No-3818/17.11.17 (item No-11).

The entire amount of Rs 9979000/- had been paid to CPWD, BCD I, Bhubaneswar as detailed below.

Project	Estimated Cost	Amount released	University Letter No/date
Construction of Toilet complex for boys and girls in academic building, SJAV, Puri	9979000	3991600	3488/17.10.17
		5987400	3024/22.9.18
Total		9979000	

On further study of the file it has been noticed that the project has been awarded to M/S Sat Inder Constructions private Limited, Cuttack.

The projects (i) construction of syndicate hall-cum – office of Chairman, PG Council (ii) Toilet Complex for boys and Girls (iii) Ladies Common Room (iv) Gents Common Room had been clubbed in a single tender and the work of construction of the facility has been awarded to M/S Sat Inder Constructions private Limited, Cuttack. (please refer Letter no-803/6.9.18 of CPWD, Bhubaneswar.

Letter No-348/18.4.18 of CPWD, BBSR to M/S Sat Inder Constructions private Limited, Cuttack reveals that

Estimate cost of all the above four projects = Rs 49731651/-

Tendered amount for above four projects = Rs 36286902/-

Works assigned; Construction of toilet block, Ladies common room, Gents Common room, Syndicate Hall-cum-Office of Chairman, PG Council for SJSV, Puri including internal water supply, sanitary installation, drainage and internal electrical installation.

The work of Toilet complex for boys and girls in academic building, SJSV, Puri has been completed and inaugurated by the VC during July 2019.

No detailed estimate of the said project was attached with the case record.

The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.

It was requested through POM for early production of the same.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference.

The compliance submitted during EXIT conference could not furnish any data/records to settle the objection raised during Audit .As such the entire expenditure of Rs 9978850/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

**15.5 - Discrepancy noticed between the estimate amount furnished by CPWD before SJSV, Puri and the estimate amount for initiating Tender process POM p/55-57**

- Criteria;i) Renovation of Syndicate hall-cum-construction of Office of the Chairman, PG Council, SJSV, Puri (File No-01/2016 RUSA)
- ii)File No11/17 of RUSA towards construction of Toilet complex for Boys and Girls in academic building, SJSV, Puri.
- iii)File No140/17 of RUSA towards construction of Ladies Common Room, SJSV, Puri
- iv)File No141/17 of RUSA towards construction of Gents Common Room, SJSV, Puri
- v)Letter no-803/6.9.18 of CPWD, Bhubaneswar to the Development Officer, SJSV, Puri
- vi) Letter No-54(2618)/BCD-I/2018/348, dated 18.4.2018 of CPWD, BCD-I, Bhubaneswar to M/S Sat inder Constructions Pvt Ltd., Inder Bhawan, Near TV Centre, Tulasipur, Cuttack-753008, Odisha.

It has been noticed that the following four projects under the scheme RUSA of SJSV, Puri are handed over to CPWD, Bhubaneswar after obtaining administrative approval for the estimate furnished by CPWD before SJSV, Puri.

Sl No	name of the project	Lt No/date of SJSV, Puri for Administrative approval	Sanctioned amount	Amount paid to CPWD
1	Construction of Syndicate Hall and office for Chairman PG Council, SJAV, Puri	2941/29.11.2017	40748960	40748960
2	Construction of Toilet complex for boys and girls in academic building, SJAV, Puri	3486/17.10.2017	9979000	9979000
3	Construction of Ladies Common Room for SJSV, Puri	3945/29.11.2017	6000000	6000000
4	Construction of Gents Common Room for SJSV, Puri	3943/29.11.2017	4500000	4500000
	Total		61227960	61227960

The details of payments are furnished below.

Project	Estimated Cost	Amount released	University Letter No/date
Construction of syndicate hall-cum-Office of Chairman, PG Council	40748960	16299584	3941/29.11.17
		24449376	3010/22.9.18
<b>Total</b>		40748960	

Project	Estimated Cost	Amount released	University Letter No/date
Construction of Toilet complex for boys and girls in academic building, SJAV, Puri	9979000	3991600	3488/17.10.17
		5987400	3024/22.9.18
<b>Total</b>		9979000	

Project	Estimated Cost	Amount released	University Letter No/date
Construction of Ladies common room	6000000	2400000	3945/29.11.17
		3600000	3014/22.9.18
<b>Total</b>		6000000	

Project	Estimated Cost	Amount released	University Letter No/date
Construction of Gents common room	4500000	1800000	3943/29.11.17
		2700000	3018/22.9.18
<b>Total</b>		4500000	

On further study of the files it has been noticed that the above four project has been awarded to M/S Sat Inder Constructions private Limited, Cuttack.

Please refer Letter no-54(2618)/BCD-I/2018/803 Dated 6.9.18 of CPWD, Bhubaneswar to the Development Officer, SJSV, Puri regarding the construction of toilet block, ladies common Room, gents common room and syndicate hall cum PG Council Chairman's Office for SJSV, Puri including water supply, sanitary installation, drainage and internal electric installation.

As per the above letter the projects (i) construction of syndicate hall-cum – office of Chairman, PG Council (ii) Toilet Complex for boys and Girls (iii) Ladies Common Room (iv) Gents Common Room had been clubbed in a single tender and the work of construction of the facility has been awarded to M/S Sat Inder Constructions private Limited, Cuttack.

Further, Letter No-348/18.4.18 of CPWD, BBSR to M/S Sat Inder Constructions private Limited, Cuttack reveals that

**Estimate cost of all the above four projects = Rs 49731651/-**

**Tendered amount for above four projects = Rs 36286902/-**

**Works assigned to the contractor; Construction of toilet block, Ladies common room, Gents Common**



**room, Syndicate Hall-cum-Office of Chairman, PG Council for SJSV, Puri including internal water supply, sanitary installation, drainage and internal electrical installation.**

Thus it has been observed that all the above four projects with all the desired works had been awarded to M/S Sat Inder Constructions private Limited, Cuttack.

The CPWD, BBSR has submitted an estimate for Rs 61227960/- for the above four projects and the amount was already been transferred to the CPWD, Bhubaneswar. Whereas it has been observed that Estimate cost of all the above four projects was fixed at Rs 49731651/- by CPWD, Bhubaneswar when the Tender was invited.

The work of (i) construction of syndicate hall-cum – office of Chairman, PG Council (ii) Toilet Complex for boys and Girls (iii) Ladies Common Room (iv) Gents Common Room has been completed and inaugurated by the VC during July 2019.

It was requested through POM to clarify the discrepancy in the two Estimate costs.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference. However no such data could be furnished for verification during EXIT conference..

**The status balance fund of Rs 24941058/- with CPWD, Bhubaneswar as detailed below after completion of the projects in all respect may be intimated.**

Amount for which estimate is sanctioned for the 4 projects and fund already transferred to CPWD, Bhubaneswar	Estimate cost presented by CPWD while inviting tender for the 4 projects	Tender cost for the 4 projects awarded to M/S Sat Inder Constructions Private Ltd.	Balance fund with CPWD after execution of the 4 projects (Amount transferred from SJSV, Puri) minus (Tender cost amount)
61227960	49731651	36286902	24941058

The total cost paid for Rs 61227960/- has already been kept under objection vide para No 15-1, 15-2, 15-3, 15-4

**15.6 - Repair /Renovation of windows and floors of Academic Block 2, SJSV, Puri POM p/51-52**

Criteria; i) File No-165/2018 of RUSA towards Repair /Renovation of windows and floors of Academic Block 2, SJSV, Puri

Letter No-23/BCD-I/2018-19/855(H), dated 13.8.2018; detailed Estimate submitted by the Executive Engineer, Bhubaneswar Central Division, Bhubaneswar for Rs 1913783/- which was modified to Rs 1364481/- by the university Authority.

Specification; work shall be carried out as per CPWD specification 2009(vol-I & II) with up to date correction slips and relevant I.S. code

The following provisions had been kept in the estimate

- 1.Repairing of existing wooden windows and choukath.
- 2.Providing and laying/fixing of vitrified tiles in floors and dados.
- 3.providing and applying white cement base putty over the plastered surfaces.

**Cost;**Rs1364481/- including 5% contingencies.

**Rate;**Base on DSR-2016 and modified rate with approved cost of index @ 8.82%.

**Method of execution:** By contract after call of tender.

Time period for completion; Four Months

The University Syndicate had considered the proposal and approved the detailed estimate of Rs1364481/- as submitted by the CPWD vide syndicate resolution No-22/14.8.2018 (item No-22).

The entire amount of Rs1364481/- had been paid to CPWD, BCD I, Bhubaneswar as detailed below.

Project	Estimated Cost	Amount released	University Letter No/date
Repair /Renovation of Academic Block II, SJSV, Puri	1364481	1364481	3071/25.9.2018

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.

It was requested through POM for early production of the same.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference. No such case records and MBs could be furnished to Audit for verification during EXIT conference.As such the entire expenditure of Rs 1364481/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

It is to be mentioned that the executing agency must complete the works assigned as per the MOU and submit the final bill along with the Utilisation certificate. The executing agency is not authorised to deviate the items of works or add further item of works those were not included in the approved estimate submitted earlier. **Any further renovation /repair works of this building those were not mentioned in the approved estimate has to be dealt in another project with submission of new estimate for those works and after obtaining separate MOU with the University and not in the previous approved project.**

**15.7 - Repair /Renovation of windows and floors of Academic Block 3, SJSV, Puri POM p/53-54**

Criteria; i) File No-166/2018 of RUSA towards Repair /Renovation of windows, floors and painting of Academic Block 3, SJSV, Puri

Letter No-23/BCD-I/2018-19/855(H), dated 13.8.2018; detailed Estimate submitted by the Executive Engineer, Bhubaneswar Central Division, Bhubaneswar for Rs2882896.

Specification; work shall be carried out as per CPWD specification 2009(vol-I & II) with up to date correction slips and relevant I.S. code

The following provisions had been kept in the estimate

- 1.Replacement of worn out door shutters
- 2.Providing and laying/fixing of vitrified tiles in floors and dados.
- 3.External& Internal painting works

**Cost;**Rs2882896/- including 5% contingencies.

**Rate;**Base on DSR-2016 and modified rate with approved cost of index @ 8.82%.

**Method of execution:** By contract after call of tender.

Time period for completion; Four Months

The University Syndicate had considered the proposal and approved the detailed estimate of Rs2882896/- as submitted by the CPWD vide syndicate resolution No-22/14.8.2018 (item No-22).

The entire amount of Rs2882896/- had been paid to CPWD, BCD I, Bhubaneswar as detailed below.

Project	Estimated Cost	Amount released	University Letter No/date
Repair /Renovation of Academic Block III, SJSV, Puri	2882896	2882896	3153/1.10.18

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference. No such case records and MBs could be furnished to Audit for verification during EXIT conference. As such the entire expenditure of Rs 2882896/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with CPWD, BBSR to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

It is to be mentioned that the executing agency must complete the works assigned as per the MOU and submit the final bill along with the Utilisation certificate. The executing agency is not authorised to deviate the items of works or add further item of works those were not included in the approved estimate submitted earlier. **Any further renovation /repair works of this building those were not mentioned in the approved estimate has to be dealt in another project with submission of new estimate for those works and after obtaining separate MOU with the University and not in the previous approved project.**

It has been observed in the file that the CPWD has furnished a revised estimate including several new items of works along with the works of original sanctioned project(2018) with **cost of index @ 23.53 % during 2019.**

The original estimate for the project was sanctioned during **2018 with cost of index @ 8.82 %.**

Original estimate approved during 2018	Amount	Revised estimate furnished by the CPWD in 2019 which includes other works along with the works already included in the original estimate	amount
Estimated cost as per rate of DSR-16	2254763	Estimated cost as per rate of DSR-16 items	2852953.35
<b>cost of index @ 8.82 %</b>	198870	<b>cost of index @ 23.53 %</b>	671299.92

The above information is for perusal of the university Authority and **needs to be analysed before making any supplementary payment basing on the revised estimate of CPWD.**

### 15.8 - Repair /Renovation of Academic Block I, SJSV, Puri POM p/49-50

Criteria; i) File No-163/2018 of RUSA towards Repair /Renovation of Academic Block I, SJSV, Puri

Letter No-23/BCD-I/2018-19/855(H), dated 13.8.2018; detailed Estimate submitted by the Executive Engineer, Bhubaneswar Central Division, Bhubaneswar

Specification; work shall be carried out as per CPWD 2009(vol-I & II) specification with up to date correction slips and relevant I.S. code

The following provisions had been kept in the estimate

1. providing of wood work in frames of doors and windows.
2. Providing and fixing of door shutters
3. Repairing of existing wooden windows and choukath.
4. Providing and fixing of stainless steel railing.
5. Providing and laying/fixing of vitrified tiles in floors and dados.
6. Repairing of plasters
7. Internal colouring of walls.

**Cost;** Rs 6786000/- including 5% contingencies.

**Rate;** Base on DSR-2016 and modified rate with approved cost of index @ 8.82%.

**Method of execution:** By contract after call of tender.

Time period for completion; Four Months

The University Syndicate had considered the proposal and approved the detailed estimate of Rs6786000/- as submitted by the CPWD vide syndicate resolution No-22/14.8.2018 (item No-22).

The entire amount of Rs 6786000/- had been paid to CPWD, BCD I, Bhubaneswar as detailed below.

Project	Estimated Cost	Amount released	University Letter No/date
Repair /Renovation of Academic Block I, SJSV, Puri	6786000	6786000	3149/01.10.2018

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.

It was requested through POM for early production of the same.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference. No such case records and MBs could be furnished to Audit for verification during EXIT conference. As such the entire expenditure of Rs 6786000/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with CPWD, BBSR to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

It is to be mentioned that the executing agency must complete the works assigned as per the MOU and submit the final bill along with the Utilisation certificate. The executing agency is not authorised to deviate the items of works or add further item of works those were not included in the approved estimate submitted earlier. **Any further renovation /repair works of this building those were not mentioned in the approved estimate has to be dealt in another project with submission of new estimate for those works and after obtaining separate MOU with the University and not in the previous approved project.**

#### 15.9 - Renovation of Internal roads in campus of SJAV, Puri

Criteria; File No-145/2017 (Infrastructure Development Grant from State Government) towards Renovation of Internal roads in campus of SJAV, Puri

Letter No-23(319)/BCD-I/2018/340, dated 16.04.2018; Preliminary Estimate submitted by the Executive Engineer, Bhubaneswar Central Division, Bhubaneswar. The abstract of the same is furnished below.

Design and scope	Renovation of the existing road by widening up to a width of 5.5 m leading from main gate to library building, other main roads will be renovated and widen up to 3.75 m. The approach roads to the individual will be repaired/renovated with concrete
Specification;	Work shall be carried out as per CPWD specification 2009 vol I & II with up to date correction slips.
Cost;	Rs 12007000 including approved cost of index, 5% contingencies
Rate;	Base on DSR 2014 enhanced with up to date cost index
Land	Available
Method	By contract after call of tender
Time	4 months

name of the work/sub-head/item	Amount
Renovation of Internal roads in campus of SJAV, Puri	
Rate with reference to DSR 2014	10626082
with addition of cost of index @ 7.62 %	809707
sub total	11435789
Add for contingencies @ 5%	571789
Total	12007578
Or Say	12007000

The work order to CPWD, Bhubaneswar was given vide Letter No 1297/2018, Dated 19.4.18 along with the administrative approval of the project

The entire amount of Rs 12007000/- had been paid to CPWD, BCD I, Bhubaneswar as detailed below.

Project	Estimated Cost	Amount released	University Letter No/date
Renovation of Internal roads in campus of SJAV, Puri	12007000	12007000	739/12.3.19

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference. No such case records and MBs could be furnished to Audit for verification during EXIT conference. As such the entire expenditure of Rs 12007000/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

#### 15.10 - Repair and renovation work of faculty building-I POM p/64-65

During the scrutiny of the expenditure vouchers wrt the file no.146/18 RUSA, it has been observed that a total payment of Rs 1535159/- has been made to the Executive Engineer, Rural works (electrical) Division, BBSR and to Executive Engineer, GPH Division No-1, BBSR during 2018-19 towards of repair and renovation of several electrical and PH works. The details of payment are furnished below.

SI No	Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date
1	6/29.8.18	496906	Repair & renovation on internal electrical works of the faculty building No-I	Executive Engineer, Rural works( electrical) Division, BBSR	2718/19.7.18	146/18 RUSA	6/12.6.18
2	7/29.8.18	679203	Repair & renovation of PH works of faculty building No-I	Executive Engineer, GPH Division No-1, BBSR	2174/19.7.18	146/18 RUSA	6/12.6.18
3	15/9.11.18	170126	Provision of fixing Fans & Tube lights(LED) for faculty building No-I	Executive Engineer, Rural works( electrical) Division, BBSR	3063/25.9.18	146/18 RUSA	5/23.3.19 ratification made by VC for payment
4	16/9.11.18	188924	Provision of panel board and cable for faculty building No-I	Executive Engineer, Rural works( electrical) Division, BBSR	3067/5.9.18	146/18 RUSA	5/23.3.19 ratification made by VC for payment
Total		1535159					

As per the estimates attached with the file it is understood that the estimates were prepared with reference to the OPWD Act. However the requisite Works department analysis of rates along with the lead statement to arrive at the rates prescribed in the estimate were not attached with the case record. As a result the genuineness of the expenditure allowed could not be ascertained.

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score, the Local Authority could furnish only the Utilisation certificate furnished by the EE, Rural Works Electrical Division, Bhubaneswar vide their letter No 2202/15.9.2020 . However, the details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc in support of execution of work done was not furnished for verification. No such case records and MBs could be furnished to



Audit for verification during EXIT conference. As such the entire expenditure of Rs 1535159/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with Executive agencies to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

**15.11 - Repair and renovation work of Biswanath Kabiraj Gents Hostel POM p/65-66**

During the scrutiny of the expenditure vouchers wrt the file no.150/18 RUSA, it has been observed that a total payment of Rs 1723526/- has been made to the Executive Engineer, Rural works (electrical) Division, BBSR and to Executive Engineer, GPH Division No-1, BBSR during 2018-19 towards of repair and renovation of several electrical and PH works. The details of payment are furnished below.

SI No	Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date
1	1/29.8.18	264426	Repair & renovation on internal electrical works of BiswanathKabiraj gents hostel	Executive Engineer, Rural works( electrical) Division, BBSR	2422/4.8.18	150/18 RUSA	6/12.6.18
2	2/29.8.18	485400	R/R to IPH works of BiswanathKabiraj gents hostel with sinking of 150mm tube well 1st floor	Executive Engineer, GPH Division No-1, BBSR	2417/4.8.18	150/18 RUSA	6/12.6.18
3	3/29.8.18	451100	R/R to IPH works of BiswanathKabiraj gents hostel (IPH works) 1st floor	Executive Engineer, GPH Division No-1, BBSR	2412/4.8.18	150/18 RUSA	6/12.6.18
4	4/29.8.18	180400	R/R to IPH works of BiswanathKabiraj gents hostel (PH civil works) ground floor	Executive Engineer, GPH Division No-1, BBSR	2407/4.8.18	150/18 RUSA	6/12.6.18

5	5/29.8.18	342200	R/R to IPH works of Biswanath Kabir aj gents hostel (IPH works) ground floor	Executive Engineer, GPH Division No-1, BBSR	2402/4.8.18	150/18 RUSA	6/12.6.18
Total		1723526					

As per the estimates attached with the file it is understood that the estimates were prepared with reference to the OPWD Act. However the requisite Works department analysis of rates along with the lead statement to arrive at the rates prescribed in the estimate were not attached with the case record. As a result the genuineness of the expenditure allowed could not be ascertained.

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score the Local Authority could furnish only the Utilisation certificate furnished by the EE, Rural Works Electrical Division, Bhubaneswar vide their letter No 2202/15.9.2020 . However, the details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc in support of execution of work done was not furnished for verification.

No such case records and MBs could be furnished to Audit for verification during EXIT conference.As such the entire expenditure of Rs 1723526/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with Executive agencies to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

**15.12 - Repair and renovation work of Brahmi Ladies Hostel Electrical works POM p/66-67**

During the scrutiny of the expenditure vouchers wrt the file no.151/18 RUSA, it has been observed that a total payment of Rs 1129281/- has been made to the Executive Engineer, Rural works (electrical) Division, BBSR during 2018-19 towards of repair and renovation of several electrical works. The details of payment are furnished below.

SI No	Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date
1	8/30.8.18	483278	Repair & renovation on internal	Executive Engineer, Rural works(	2356/4.8.18	151/18 RUSA	6/12.6.18

			electrical works of the ground floor of Brahmi Ladies hostel	electrical) Division, BBSR			
2	9/30.8.18	407112	Repair & renovation on internal electrical works of the first floor of Brahmi Ladies hostel	Executive Engineer, Rural works( electrical) Division, BBSR	2361/4.8.18	151/18 RUSA	6/12.6.18
3	10/30.8.18	238891	Repair & renovation on internal electrical works of the second floor of Brahmi Ladies hostel	Executive Engineer, Rural works( electrical) Division, BBSR	2367/4.8.18	151/18 RUSA	6/12.6.18
Total		1129281					

As per the estimates attached with the file it is understood that the estimates were prepared with reference to the OPWD Act. However the requisite Works department analysis of rates along with the lead statement to arrive at the rates prescribed in the estimate were not attached with the case record. As a result the genuineness of the expenditure allowed could not be ascertained.

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score the Local Authority could furnish only the Utilisation certificate furnished by the EE, Rural Works Electrical Division, Bhubaneswar vide their letter No 2202/15.9.2020 . However, the details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc in support of execution of work done was not furnished for verification.

No such case records and MBs could be furnished to Audit for verification during EXIT conference.As such the entire expenditure of Rs 1129281/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with Executive agencies to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

**15.13 - Repair and renovation work of Brahmi Ladies Hostel PH works POM p/67-68**

During the scrutiny of the expenditure vouchers wrt the file no.154/18 RUSA, it has been observed that a total payment of Rs 2042400/- has been made to Executive Engineer, GPH Division No-1, BBSR during 2018-19 towards of repair and renovation of several electrical and PH works. The details of payment are furnished below.

SI No	Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date
1	17/9.11.18	500000	R/R to PH works of Brahmi Hostel first and ground floor	Executive Engineer, GPH Division No-1, BBSR	3353/25.10.18	154/18 (Pt) RUSA	19/14.8.18
2	18/9.11.18	415100	R/R to PH works of Brahmi Hostel second floor	Executive Engineer, GPH Division No-1, BBSR	3345/25.10.18	154/18 (Pt) RUSA	19/14.8.18
3	33/27.3.18	456300	R/R to PH civil works of Brahmi Ladies Hostel, 2 Nos lavatory blocks, doors with incineration of (gf, ff, sf)	Executive Engineer, GPH Division No-1, BBSR	616/26.2.19	154/18 (Pt) RUSA	12/29.11.18
4	34/27.3.18	444800	R/R to PH civil works of Brahmi Ladies Hostel, 2 Nos lavatory blocks ground floor	Executive Engineer, GPH Division No-1, BBSR	620/26.2.19	154/18 (Pt) RUSA	12/29.11.18
5	35/27.3.18	226200	R/R to PH civil works of Brahmi Ladies Hostel, 2 Nos lavatory blocks first floor	Executive Engineer, GPH Division No-1, BBSR	624/26.2.19	154/18 (Pt) RUSA	12/29.11.18
Total		2042400					

As per the estimates attached with the file it is understood that the estimates were prepared with reference to the OPWD Act. However the requisite Works department analysis of rates along with the lead statement to arrive at the rates prescribed in the estimate were not attached with the case record. As a result the genuineness of the

expenditure allowed could not be ascertained.

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score the Local Authority could furnish only the Utilisation certificate furnished by the EE, Rural Works Electrical Division, Bhubaneswar vide their letter No 2202/15.9.2020 .

However, the details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc in support of execution of work done was not furnished for verification during audit. No such case records and MBs could be furnished to Audit for verification during EXIT conference.As such the entire expenditure of Rs 2042400/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with Executive agencies to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

#### 15.14 - Repair and renovation work of faculty building III POM p/68-69

During the scrutiny of the expenditure vouchers wrt the file no.157/18 RUSA, it has been observed that a total payment of Rs 1398429/- has been made to the Executive Engineer, Rural works (electrical) Division, BBSR and to Executive Engineer, GPH Division No-1, BBSR during 2018-19 towards of repair and renovation of several electrical and PH works. The details of payment are furnished below.

SI No	Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date
1	19/9.11.18	89882	R/R to IPH works of faculty building III ground floor	Executive Engineer, GPH Division No-1, BBSR	3084/25.9.18	157/18 RUSA	20/24.8.18
2	20/9.11.18	429818	R/R to IPH works of faculty building III ground floor	Executive Engineer, GPH Division No-1, BBSR	3059/25.9.18	157/18 RUSA	20/24.8.18
3	21/9.11.18	325582	R/R to PH civil works of faculty	Executive Engineer, GPH	3080/25.9.18	157/18 RUSA	20/24.8.18

			building III (1st floor with installation of water purifier)	Division No-1, BBSR			
4	22/9.11.18	354704	R/R to IPH works of faculty building III 1st floor	Executive Engineer, GPH Division No-1, BBSR	3075/25.9.1 8	157/18 RUSA	20/24.8.18
5	36/27.3.18	198443	Improvement of EI work of Academic -III	Executive Engineer, Rural works( electrical) Division, BBSR	612/26.2.19	157/18 RUSA	18/29.11.18
Total		1398429					

As per the estimates attached with the file it is understood that the estimates were prepared with reference to the OPWD Act. However the requisite Works department analysis of rates along with the lead statement to arrive at the rates prescribed in the estimate were not attached with the case record. As a result the genuineness of the expenditure allowed could not be ascertained.

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score the Local Authority could furnish only the Utilisation certificate furnished by the EE, Rural Works Electrical Division, Bhubaneswar vide their letter No 2202/15.9.2020 .

However, the details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc in support of execution of work done was not furnished for verification during Audit. No such case records and MBs could be furnished to Audit for verification during EXIT conference. As such the entire expenditure of Rs 1398429/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with Executive agencies to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

#### 15.15 - Repair and renovation of internal electrical works of Dhyanchand sports complex POM p/70

During the scrutiny of the expenditure vouchers wrt the file no.168/18 RUSA, it has been observed that a total payment of Rs 155410/- has been made to the Executive Engineer, Rural works (electrical) Division, BBSR during 2018-19 towards of repair and renovation of several electrical works. The details of payment are furnished below.

SI No	Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date
1	37/27.3.18	155410	Repair and renovation of internal electrical works of Dhyanchand sports complex	Executive Engineer, Rural works( electrical) Division, BBSR	803/14.3.19	168/18 RUSA	9/23.3.19 ratification made by VC for payment

As per the estimates attached with the file it is understood that the estimates were prepared with reference to the OPWD Act. However the requisite Works department analysis of rates along with the lead statement to arrive at the rates prescribed in the estimate were not attached with the case record. As a result the genuineness of the expenditure allowed could not be ascertained.

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score the Local Authority could furnish only the Utilisation certificate furnished by the EE, Rural Works Electrical Division, Bhubaneswar vide their letter No 2202/15.9.2020 .

However, the details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc in support of execution of work done was not furnished for verification during Audit. No such case records and MBs could be furnished to Audit for verification during EXIT conference. As such the entire expenditure of Rs 155410/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with Executive agencies to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

**15.16 - Repair and renovation to faculty building No-II PM p/71-72**

During the scrutiny of the expenditure vouchers wrt the file no.Dev 149/18, it has been observed that a total payment of Rs 1124681/- has been made to the Executive Engineer, Rural works (electrical) Division, BBSR and to Executive Engineer, GPH Division No-1, BBSR during 2018-19 towards of repair and renovation of several electrical and PH works. The details of payment are furnished below.

SI No	Vr No/Date	Amount	Particulars of	Payment	Sanction	File No	syndicate
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		spent	expenditure	made to	order No/Date		resolution No/date
1	644/1.9.18	476500	R/R to IPH works of faculty building No-II (IPH works 1st floor)	Executive Engineer, GPH Division-I, BBSR	2390/4.8.18	Dev 149/18	6/12.6.18
2	645/1.9.18	354500	R/R to IPH works of faculty building No-II (IPH works ground floor)	Executive Engineer, GPH Division-I, BBSR	2386/4.8.18	Dev 149/18	6/12.6.18
3	649/1.9.18	154881	Internal electrical works of Faculty Building II	Executive Engineer, Rural works( electrical) Division, BBSR	2395/4.8.18	Dev 149/18	6/12.6.18
4	908/20.11.18	138800	R/R to PH works of faculty building No-II (water cooler 1st floor)	Executive Engineer, GPH Division-I, BBSR	3479/5.11.18	Dev 149/18	6/12.6.18
Total		1124681					

As per the estimates attached with the file it is understood that the estimates were prepared with reference to the OPWD Act. However the requisite Works department analysis of rates along with the lead statement to arrive at the rates prescribed in the estimate were not attached with the case record. As a result the genuineness of the expenditure allowed could not be ascertained.

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score the Local Authority could furnish only the Utilisation certificate furnished by the EE, Rural Works Electrical Division, Bhubaneswar vide their letter No 2202/15.9.2020 .

However, the details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc in support of execution of work done was not furnished for verification durig Audit. V As such the entire expenditure of Rs 1124681/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with Executive agencies to obtain the Copy



of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc. ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

**15.17 - Repair and renovation of Guest House POM p/72-73**

During the scrutiny of the expenditure vouchers wrt the file no.Dev 153/18, it has been observed that a total payment of Rs 1431189/- has been made to the Executive Engineer, Rural works (electrical) Division, BBSR and to Executive Engineer, GPH Division No-1, BBSR during 2018-19 towards of repair and renovation of several electrical and PH works. The details of payment are furnished below.

SI No	Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date
1	646/1.9.18	280000	R/R to PH works of Guest House (IPH civil works with aqua guard 1st floor)	Executive Engineer, GPH Division-I, BBSR	2376/4.8.18	Dev 153/18	6/12.6.18
2	647/1.9.18	487200	R/R to PH works of Guest House ( 1st floor)	Executive Engineer, GPH Division-I, BBSR	2382/4.8.18	Dev 153/18	6/12.6.18
3	648/1.9.18	472200	R/R to PH works of Guest House ( ground floor)	Executive Engineer, GPH Division-I, BBSR	2372/4.8.18	Dev 153/18	6/12.6.18
4	650/1.6.18	145623	Internal electrical works of Guest house	Executive Engineer, Rural works( electrical) Division, BBSR	2352/4.8.18	Dev 153/18	6/12.6.18
5	933/29.11.18	46166	Provision of ceiling fans in Guest house	Executive Engineer, Rural works( electrical) Division, BBSR	3689/27.11.18	Dev 153/18	NA
Total		1431189					

As per the estimates attached with the file it is understood that the estimates were prepared with reference to the OPWD Act. However the requisite Works department analysis of rates along with the lead statement to arrive at the rates prescribed in the estimate were not attached with the case record. As a result the genuineness of the expenditure allowed could not be ascertained.

The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

**The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.**

It was requested through POM for early production of the same.

In response to the POM issued on this score the Local Authority could furnish only the Utilisation certificate furnished by the EE, Rural Works Electrical Division, Bhubaneswar vide their letter No 2202/15.9.2020 .

However, the details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc in support of execution of work done was not furnished for verification. No such case records and MBs could be furnished to Audit for verification during EXIT conference.As such the entire expenditure of Rs 1431189/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with Executive agencies to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process etc. ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

**15.18 - Repair /Renovation of windows and floors of Academic Block II and Guest House, SJSV, Puri POM p/74-75**

Criteria; i) File No-Dev164/2018 towards Repair /Renovation of Academic Block 2, SJSV, Puri

ii)File No-Dev162/2018 towards Repair /Renovation of Guest House, SJSV, Puri

During the scrutiny of the expenditure vouchers wrt the file no.Dev 164/18, it has been observed that payment of Rs699812/- has been made to the Executive Engineer, BCD-I, CPWD, BBSR during 2018-19 towards of repair and renovation of works of Academic Building-II. The detail of payment is furnished below.

Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date
827/3.11.18	699812	R/R to civil works of faculty building No-II	EE, BCD-I, CPWD	3088/25.9.18	Dev 164/18	22/14.8.18

Similarly, during the scrutiny of the expenditure vouchers wrt the file no.Dev 162/18, it has been observed that payment of Rs445986/- has been made to the Executive Engineer, BCD-I, CPWD, BBSR during 2018-19 towards of repair and renovation of works of Guest House. The detail of payment is furnished below.

Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date

828/3.11.18	445986	R/R to civil works of Guest house	EE, BCD-I, CPWD	3349/25.10.18	Dev 162/18	22/14.8.18
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The tender cost of the project and to whom the project has been allotted could not be traced out from the said file. No document could be made available to justify the payment against progress & completion of work as per specification i.e. verifying /supervising committee for the said project was not formed to monitor the progress of work.

The final bill after completion of the work along with the Measurement Books recording all the detailed evidence of works could not be furnished for verification.

Total amount spent for the above two projects = 699812 + 445986= Rs 1145798/-

It was requested through POM for early production of the same.

It was requested through POM for early production of the same.

In response to the POM issued on this score, it was replied that the CPWD, Bhubaneswar and GPHD, Bhubaneswar had been shut down due to pandemic Covid-19 situation. However, the Local Authority has assured to furnish the compliance at the time of exit conference. No such case records and MBs could be furnished to Audit for verification during EXIT conference. As such the entire expenditure of Rs 1145798/- is kept under objection till verification of the requisite documents.

The Local Authority is suggested to make necessary correspondence with Executive agencies to obtain the Copy of the said Project ( Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and etc. ) in support of execution of work done so that that the veracity of the project executed can be checked in future.

It is to be mentioned that the executing agency must complete the works assigned as per the MOU and submit the final bill along with the Utilisation certificate. The executing agency is not authorised to deviate the items of works or add further item of works those were not included in the approved estimate submitted earlier. Any further renovation /repair works of this building those were not mentioned in the approved estimate has to be dealt in **another project with submission of separate estimate for that particular project works** and after obtaining separate MOU with the University and not in this approved old project.

#### 15.19 - Non-production of case records & MB POM p/75

During the scrutiny of the Main Cash Book wrt payment vouchers of it has been observed that an amount of Rs 111671/- has been paid to M/S Sai Sadguru Enterprises, Puri towards Repair and renovation of Auditorium building for 8th convocation on 8.1.2019. However the related case records and the MB could not be produced for verification.

Vr No/Date	Amount spent	Particulars of expenditure	Payment made to	Sanction order No/Date	File No	syndicate resolution No/date
1254/27.2.19	111671	Repair and renovation of Auditorium building for 8th convocation on 8.1.2019	Sai Sadguru Enterprises, Puri	579/21.2.19	Not available	Not available

It was requested through POM for early production of the same.

**No reply was furnished to the POM issued on this score. No such case records and MBs could be furnished to Audit for verification during EXIT conference. As such the entire expenditure of Rs 111671/- is kept under objection till verification of the requisite documents.**

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

**16.1 - PG Council**

The detail of financial position is furnished below.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
2103987.84	1219619	3323606.84	1094699	2228907.84	2178749.84	50158.00

The details of reconciliation of financial position have been furnished in **Para No- 4** of the Audit Report.

Cash Book wise closing balance as on 31.03.2019 is furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
P.G Council	0.00	2178749.84	0.00	2178749.84

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference
1	SBI, S.J.S.V,	SB-10202302497	2362507.84	2178749.84	183758

The details of bank reconciliations are furnished in **Para 5** of the Audit Report.

**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 2018-19 is furnished below.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
4171646.70	873510	5045156.70	663783	4381373.70	4376766.70	4607.00

Opening balance as on 1.4.2018 has been enhanced by Rs 4607/- as compared to CB as on 31.03.2018. This is because the investment closing balance as on 31.03.2018 of one of the TDR (No-511100260, NGB, SJSV, Puri) was shown less by Rs 4607/- in the last Audit Report for 2017-18 as detailed below.

OB enhancement details	Bank	TDR	Total
CB of Brahmi Hostel as on 31.3.2018 as per last Audit Report	2492901.70	1674138	4167039.70
OB of Brahmi Hostel taken by current Audit as on 01.04.2018 as per actual	2492901.70	1678745	4171646.70
OB enhancement	0.00	4607.00	4607.00

Sl. No.	Name of the Bank	TDR No.	Date of Investment	Date of maturity	Actual closing balance of invested amounts as on 31.03.2018	Closing balance of invested amount as shown in last Audit Report for 17-18	Less CB shown in last Audit Report
1	NGB, ShriVihar branch, Puri	511100260	20.01.2017	20.10.2020	660606	655999	4607
TOTAL					1678745	1674138	4607

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
Brahmi Ladies Hostel	0.00	2702628.70	1674138.00	4376766.70

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference
1	SBI, S.J.S.V,	SB-33276513672	2254653.50	2254653.50	0.00
2	OGB, S.J.S.V,	SB-50	447975.20	447975.20	0

Data towards investment as on 31.03.2019 as per Audit is furnished below.

Sl. No.	Name of the Bank	TDR No.	Date of Investment	Amount of Investment	Date of Maturity	Maturity Value	Rate of Interest	Remarks
1	NGB, ShriVihar branch, Puri	511300224	21.05.2017	297583	21.02.2020	355316	6.50%	Ladies Hostel
2	NGB, ShriVihar branch, Puri	511100260	20.01.2017	660606	20.10.2020	783266	6.50%	Ladies Hostel
3	NGB, ShriVihar branch, Puri	511300226	04.08.2017	130110	4.5.2020	155089	6.50%	Ladies Hostel
4	NGB, ShriVihar branch, Puri	511300223	08.05.2017	204455	08.2.2020	244120	6.50%	Ladies Hostel
5	NGB, ShriVihar branch, Puri	511300225	04.08.2017	130110	4.5.2020	154208	6.50%	Ladies Hostel
6	NGB, ShriVihar branch, Puri	511300228	04.08.2017	130110	4.5.2020	155089	6.50%	Ladies Hostel
7	NGB, ShriVihar branch, Puri	511300227	04.08.2017	125771	4.5.2020	149918	6.50%	Ladies Hostel
TOTAL				1678745		1997006		

**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.

The financial position of the hostel for the year 2018-19 is furnished below.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
688697	326715	1015412.00	301870	713542.00	713542	0.00

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
Gents Hostel	0.00	323891	389651.00	713542.00

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	SBI, S.J.S.V,	SB-4907/9468	262512	262512	0	Gents Hostel
2	OGB, S.J.S.V,	SB-037	61379	61379	0	Gents Hostel

Data towards investment as on 31.03.2019 as per Audit is furnished below.

Sl. No.	Name of the Bank	TDR No.	Date of Investment	Amount of Investment	Date of Maturity	Maturity Value	Rate of Interest	Remarks
1	OGB, ShriVihar branch, Puri	511100103	29.3.19	389651	29.3.20	416626	6.75%	Gents Hostel
TOTAL				389651		416626		

**16.4 - BEd Shikshya Sastri Accounts**

By the effort of the authorities of the Vishwavidyalaya, 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 2018-19 is furnished below.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
133682	4262	137944.00	98298	39646.00	39646	0.00

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
B.ED (Sikshya Sastri Account)	0.00	39646	0.00	39646.00

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	SBI, Main Branch, Puri	SB-32665989839	74296	39646	34650	B.Ed. Cash Book

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

**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 2018-19 is furnished here under.

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OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
40982261.50	683740	41666001.50	815000	40851001.50	34811354.50	6039647.00

The details of reconciliation of financial position have been furnished in **Para No- 4** of the Audit Report.

As seen from the above table, the difference is huge due to non-inclusion of Fixed Deposits (TDRs) in the closing balance of UGC 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.

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
UGC Account	0.00	34811354.50	0.00	34811354.50

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	SBI, S.J.S.V,	SB-32999049849	34838594.50	34811354.50	27240	U.G.C. Cash Book Rs 7500/- in SB clear balance Rs 34831094.50 in MOD flexi balance ( flexi without interest value)

The details of bank reconciliations are furnished in **Para 5** of the Audit Report.

Data towards investment as on 31.03.2019 as per Audit is furnished below.

Sl. No.	Name of the Bank	TDR No.	Date of Investment	Amount of Investment	Date of Maturity	Maturity Value	Rate of Interest	Remarks
1	SBI,	374862850	22.01.2019	6012407	22.1.2020	6431795	6.80%	UGC

Shrivihar, Puri	13					Funds
TOTAL			6012407		6431795	

### 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.

The financial position of the programme for the year 2018-19 is furnished here under.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
17455	616	18071.00	0	18071.00	18071	0.00

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
CARS Account	0.00	18071	0.00	18071.00

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	OGB, S.J.S.V,	SB-169	18071	18071	0	CARS Cash Book

### 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 Career council cell was earlier funded by the

UGC. Now it has been running on the grants of the State Government. As such the UGC part of the Career Council Cell Cash Book may be closed. The balance fund may be refunded to the respective scheme.

The financial position of the cell for the year 2018-19 is furnished below.

SI No	Name of the Cash Book	OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
1	Career & council Account UGC part	64419	2186	66605.00	64149	2456.00	2456	0.00
2	Career & council Account State Government part	0	1260924	1260924.00	72068.5	1188855.50	1188855.50	0.00

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

SI No	Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
1	Career & council Account UGC part	0.00	2456	0.00	2456.00
2	Career & council Account State Government part	0.00	1188855.50	0.00	1188855.50

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	N.G.B., Sri Vihar, Puri	SB-2106	2456	2456	0	Career & Counselling Cell UGC part
2	SBI, SJSV, Puri	SB-38183521591	1238998.50	1188855.50	50143.00	Career & Counselling Cell State Govt

#### 17.4 - NET Coaching

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 numbers of candidates become available for ion as Lectures in the University system.

The financial position of the scheme for the year 2018-19 is furnished below.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
3249.75	201739	204988.75	121559	83429.75	83429.75	0.00

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
NET Coaching Account	0.00	83429.75	0.00	83429.75

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	SBI, S.J.S.V,	SB-33121039583	132929.75	83429.75	49500	NET Coaching Cash Book

**17.5 - Manu Research 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.

The financial position of the scheme for the year 2018-19 is furnished below.

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OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
109720.50	3974	113694.50	0	113694.50	113694.50	0.00

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
Manu`script & Resource Centre	0.00	113694.50	0.00	113694.50

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	SBI, S.J.S.V,	SB-34909484862	113694.50	113694.50	0.00	Manu Resource Centre

### 17.6 - NSS 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.

The financial position of the scheme for the year 2018-19 is furnished below.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
327098.06	12286	339384.06	38775	300609.06	300608.50	0.56

The details of reconciliation has been furnished at para 4 of the Audit Report

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
NSS Normal Account	151.00	300457.50	0.00	300608.50

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
15	SBI, S.J.S.V,	SB-102022970 55	329079.87	300457.50	28622.37	NSS (Normal) Cash Book

### 17.7 - NSS Special

The financial position of NSS Special Account for the year 2018-19 is furnished below.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
171759	4282	176041.00	146515.5	29525.50	29525.50	0.00

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
NSS Special Account	0.00	29525.50	0.00	29525.50

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	SBI, S.J.S.V,	SB-304333902 55	29525.50	29525.50	0.00	NSS (Special) Cash Book

### 17.8 - NSS College collection

The financial position of NSS college collection for the year 2018-19 is furnished below.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
769354	172897	942251.00	14400	927851.00	927851	0.00

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
NSS College collection	0.00	927851	0.00	927851.00

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	SBI, S.J.S.V,	SB 33329705981	927851	927851	0	NSS COLLEGE COLLECTION

### 17.9 - RUSA

Financial position of RUSA Account for the year 2018-19 is furnished below.

OB as on 01.04.2018 last AR	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	CB as on 31.03.2019	CB as per Cash Book as on 31.03.2019	Difference
83138945.95	2122864	85261809.95	66523181	18738628.95	17154754.95	1583874.00

The details of reconciliation of financial position have been furnished in **Para No- 4** of the Audit Report.

The Cash Book wise closing balances as on 31.03.2019 are furnished below.

Name of the Cash Book	In shape of cash	In Bank	In shape of TDR	Total
RUSA Account	0.00	17154754.95	0.00	17154754.95

Data towards bank position is furnished below.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2019	Bank position as per Cash Book on 31.03.2019	Difference	Remarks
1	SBI, S.J.S.V,	SB-355623467 89	18738628.95	17154754.95	1583874	RUSA Cash Book Rs 21239/- in SB clear balance Rs 18717389.95 in MOD flexi balance ( flexi without interest value)

The details of bank reconciliations are furnished in **Para 5** of the Audit Report.

**PARA: 18 MISCELLANEOUS**
**18.1 - Paragraphs pending for settlement**

Basing on the available records of the local authority, the position of the audit paragraphs pending for settlement pertaining to previous Audit Reports for last three years is furnished below.

SI No	Audit Report No & year of account	Paragraphs pending for settlement relating to Misappropriation of Cash and Loss of stock & stores		Paragraphs pending for settlement relating to other than Misappropriation of Cash and Loss of stock & stores		Total	
		No of paragraphs	Amount	No of paragraphs	Amount	No of paragraphs	Amount
1	26431/AR/2013-14 for the year 2012-13	0	0	13	890209	13	890209
2	57159/AR/2014-15 for the year 2013-14	0	0	20	39880811	20	39880811
3	120477/AR/2015-16 for the year	0	0	18	22207769	18	22207769



	2014-15						
4	265923/AR/ 2016-17 for the year 2015-16	0	0	11	10968819	11	10968819
5	364820/AR/ 2017-18 for the year 2016-17	0	0	6	12194914	6	12194914
6	532185/AR/ 2019-20 for the year 2017-18	2	3749	11	74545827	13	74549576

From the above table, it is evident that there is huge pendency in settlement of audit paragraphs as on 31.03.2019. So the University authorities are once again impressed upon to ensure submission of requisite compliance without further delay for early settlement of the pending audit paragraphs.

### 18.2 - Non Production of records and registers which were not produced to last Audit.

The following vouchers and related files were not furnished to last Audit for the year 2017-18. Therefore the expenses allowed for Rs 890710/- during 2017-18 was kept under objection.

Vr No/date	Amount	Purpose of payment
1168/06.12.17	79800	Ratikanta Nayak, Contractor , Maintenance of lawn, compost, pesticides in front of Administrative Bldg 4.1.17 to 4.7.17 for 6 months @ 13300/pm
1367/23.2.18	254560	Bhanjaprava BBSR, 52 nos Academic Robes & 5 nos of Tin Boxes
1368/23.2.18	178750	Puja Jewellery Puri, Gold Coated Silver Medal 55 Pcs
1369/23.2.18	377600	ARC Shyamakali Lane , Puri , Steel Sofa, Tea poy, Carpet, stand AC & Etc
Total	890710	

It was requested to furnish the above documents before current Audit for verification.

However the same was not produced for verification. As such 890710/- is kept under objection till verification.

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

**19.1 - Position of refundable deposits**

The SD/EMD/ISD registers were not furnished to Audit for verification. The position of refundable deposits such as SD, EMD, ISD etc as on 31.03.2019 has been worked out basing on the data from the previous Audit Report and the Receipt Expenditure position as derived during 2018-19.

SI No	Particulars	Outstanding as on 01.04.2018	Amount collected during 2018-19	Total	Amount refunded during 2018-19	Outstanding balance as on 31.03.2019
1	Security Deposit/EMD	170758	283844	454602	216663	237939

**19.2 - Loan**

The University has no loan outstanding for repayment.

**19.3 - Government Dues**

The University has no Government Dues pending for payment in Govt. exchequer.

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

**20.1 - Remarks On Maintenance of Account**

**AUDIT SUGGESTIONS:**

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 2018-19 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.

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.
2. 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.
3. 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.

4. Remittance of Govt. Dues must be ensured within stipulated time as done during the year under audit.
5. Annual Budget should be prepared in a realistic manner.
6. 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.
7. Effective steps should be taken for adjustment / recovery of huge outstanding advances before they become un-secure.
8. Timely submission of UC in respect of grants utilised should be taken up on priority basis.
9. 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.

As a result of this Audit transactions involving a sum of Rs 113197184.62 are held under objection which include an amount of Rs 10940627.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	5.1	0.00	1957787.62	0.00	0.00	0.00	
2	8.1	5318084.00	5318084.00	5318084.00	0.00	0.00	
3	13.1	147719.00	147719.00	147719.00	0.00	0.00	
4	13.2	24168.00	24168.00	24168.00	0.00	0.00	
5	13.3	13920.00	13920.00	13920.00	0.00	0.00	
6	13.4	0.00	399720.00	0.00	0.00	0.00	
7	14.2	0.00	7980000.00	0.00	0.00	0.00	
8	14.3	0.00	11600.00	0.00	0.00	0.00	
9	14.4	0.00	387745.00	0.00	0.00	0.00	
10	15.1	4365760.00	40748960.00	0.00	0.00	0.00	
11	15.2	610875.00	6000000.00	0.00	0.00	0.00	
12	15.3	460101.00	4500000.00	0.00	0.00	0.00	
13	15.4	0.00	9978850.00	0.00	0.00	0.00	
14	15.6	0.00	1364481.00	0.00	0.00	0.00	
15	15.7	0.00	2882896.00	0.00	0.00	0.00	
16	15.8	0.00	6786000.00	0.00	0.00	0.00	
17	15.9	0.00	12007000.00	0.00	0.00	0.00	
18	15.10	0.00	1535159.00	0.00	0.00	0.00	
19	15.11	0.00	1723526.00	0.00	0.00	0.00	

20	15.12	0.00	1129281.00	0.00	0.00	0.00	
21	15.13	0.00	2042400.00	0.00	0.00	0.00	
22	15.14	0.00	1398429.00	0.00	0.00	0.00	
23	15.15	0.00	155410.00	0.00	0.00	0.00	
24	15.16	0.00	1124681.00	0.00	0.00	0.00	
25	15.17	0.00	1431189.00	0.00	0.00	0.00	
26	15.18	0.00	1145798.00	0.00	0.00	0.00	
27	15.19	0.00	111671.00	0.00	0.00	0.00	
28	18.2	0.00	890710.00	0.00	0.00	0.00	
<b>Total</b>		<b>10940627.00</b>	<b>113197184.62</b>	<b>5503891.00</b>	<b>0.00</b>	<b>0.00</b>	

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
				<b>Total</b>	

**Audit Certificate**

Cetrified that the accounts of **Shree Jagannath Sanskrit Viswabidyalaya** for the financial year **2018-2019** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .