

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : University

Audit Report No : 265923/AR/2016-2017-PURI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Shree Jagannath Sanskrit Viswabidyalaya
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	Prof. Gangadhar Panda, Vice Chancellor From 01.04.2015 to 11.08.2016 Prof. RadhaMadhab Dash, Vice Chancellor From 12.08.2016 to till date Prof. Pyari Mohan Pattanaik, Registrar IC From 01.04.2015 to 30.04.2015. Dr. Madhusudan Mishra, Registrar IC From 01.05.2015 to 24.04.2016 Dr. Ramesh Chandra Mishra, Registrar From 25.04.2016 to till date. Sri Alok Ranjan Behera, OFS, Comptroller of Finance From 01.04.2015 to till date. Dr. Madhusudan Mishra, Controller of Examination From 01.04.2015 to till date.
	Name of the Local Authority at the time of Audit :	Prof. RadhaMadhab Dash, Vice Chancellor Dr. Ramesh Chandra Mishra, Registrar Sri Alok Ranjan Behera, OFS, Comptroller of Finance Dr. Madhusudan Mishra, Controller of Examination
4	Duration of Audit :	18-01-2017 To 10-04-2017 (Mandays Consumed :- 50)
5	Name of the Auditors :	RASHMIKANTA PENTHOI - Lead Auditor(18-01-2017 to 10-04-2017) SANJAY KUMAR SWAIN - Auditor(18-01-2017 to 10-04-2017)
6	Name of the Reviewing Officer :	BIJAYA KUMAR BEHERA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	25-06-2017
8	Entry Conference Date :	02-02-2017
9	Exit Conference Date :	19-06-2017
10	Name of the District Audit Officer :	Smt Arundhati Jena
11	Date of approval of report by District Audit Officer :	25-06-2017

Para1.1 :- Demographic information:-

[illegible]

AUDIT REPORT

03-07-2017

PARA 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand Permanent Advance Cash Book	18.01.2017 Before Transaction	7330.00	7330.00	page-122	0.00
2	Cash in hand Main cash Book	18.01.2017 Before Transaction	17208.10	17208.10	page-131	0.00
3	Measurement Books	18.01.2017 Before Transaction				
4	Others					
5	Service Postage Stamps	18.01.2017 Before Transaction	12276.00	12276.00	page-95	0
6	Miscellaneous Receipt Books	18.01.2017 Before Transaction	34	34	page-75	0

Comments

The cash balance and the balance of unused service postage stamps, Cash Receipt books etc. were physically verified on 18.01.2017 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.

CASH BALANCE	Main Cash Book	Rs. 17,208.10	Page- 131 / 18.01.17 (Before Transaction)	<u>Denominations</u> 2000 x 5 = 10,000.00 500 x 6 = 3,000.00 100 x 30 = 3,000.00 50 x 24 = 1,200.00 <u>Coins = 8.10</u> <u>Total = 17,208.10</u>
	Permanent Advance Cash Book	Rs. 7,330.00	Page- 122 / 18.01.17 (Before Transaction)	<u>Denominations</u> 2000 x 2 = 4,000.00 500 x 2 = 1,000.00 100 x 23 = 2,300.00 10 x 03 = 30.00 <u>Total = 7,330.00</u>
	Service Postage Stamps	Stamp Account / SPS stock register Worth Rs.12,276.00	Page- 95 / 18.01.17 (Before Transaction)	<u>Denominations</u> 10 x 688 = 6,880.00

				5 x 624 = 3,120.00
				3 x 392 = 1,176.00
				2 x 428 = 856.00
				1 x 244 = 244.00
				Total = 12,276.00
Cash Receipt Books	Printing Stock Register	34 nos.	Page- 75 / 18.01.17 (Before Transaction)	--

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

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

Sl.No.	Title of the publication	No. of copies	Reference to stock register page.
1	2	3	4
1	Inions of the Temple of Puri and Origin of Purusottam Jagannath Vol-I	1061	11
2	Inions of the Temple of Puri and Origin of Purusottam Jagannath Vol-II	1741	11
3	A Bibliography on Lord Jagannath	404	16
4	Mahapurana Vidya	711	19
5	Kosalananda Mahakavya	836	24
6	Nehru and Indian Culture	253	29
7	Baman Champu	410	33
8	Mukti Chintamani	414	37
9	Aspects of Purusottam Jagannath	430	41
10	Jagannath Jyoti - Vol-I	2	45
11	Jagannath Jyoti - Vol-II	10	48
12	Jagannath Jyoti - Vol-III	274	51
13	Jagannath Jyoti - Vol-IV	88	55
14	Jagannath Jyoti - Vol-V	785	58
15	Jagannath Jyoti - Vol-VI	839	63
16	Jagannath Jyoti - Vol-VII	902	68
17	Jagannath Jyoti - Vol-VIII	658	73
18	Jagannath Jyoti - Vol-IX	903	77
19	Jagannath Jyoti - Vol-X	868	81
20	Jagannath Jyoti - Vol-XI	429	86
21	Jagannath Jyoti - Vol-XII	417	90
22	Jagannath Jyoti - Vol-XIII	500	94
23	Jagannath Jyoti - Vol-XIV	500	95

AUDIT REPORT

03-07-2017

24	Bharatiya Darshan Kaustuva	240	96
25	Yoga Kakshyan Virmasha	320	101
26	Akar Brahma Sanghita	396	105
27	Budhi Vimarsh	417	109
28	Odia Bhasa Vigyanana Parichiti	406	114
29	Jagannath Sthala Bruttantam	436	119
30	Tantrakosha	942	124
31	Laghu Sabdendu Sekhar	414	129
32	Sukta Yagurveda Kanya Sanghita	229	133
33	Paniniya Kruti Vigyana Adhikar	294	137
34	Vedantanuchintanam	223	141
35	Nabakalebar Sadariti	461	145
36	Nyaya Naya Sabdabodha karana Vimarsh	415	150
37	Mahakavi Ananta Rath	329	155
38	Nitya Gupta Chudamani	405	159
39	Jagannath Chatanara	429	164
40	Seva Sanatana	210	169
41	Shrishetra Math Aitihya	434	173
42	Bakya Padyam	73	178
43	Shree Gundicha Champu	426	182
44	Meghaduta Bhabanubadam	429	187
45	Documentation of Ph.D Thesis	464	192
46	Jagannath Temple at Odisha, India and Abroad	500	194
47	Jagannath, The Lord of University	500	195
48	Jagannath Chatanana Analochita Diga Vol-II	500	196
49	Prof. Satyabrata Shastri as Mutual in Media	200	197
50	Manasahansadutam	500	198
51	Jagannath Jyoti-Vol-XV	500	200

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

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

S/no	List Records/Register
1	Journal/Contra Vouchers
2	Payment vouchers/Receipt Vouchers
3	Money Receipt Books
4	Advance Register
5	INCOME & EXPENDITURE ACCOUNT for the year end
6	RECEIPT & PAYMENT ACCOUNT for the year end
7	Endowment Register
8	Bank Books
9	Cash Books
10	Register of Cheques Issued
11	Vehicle Advance Register
12	Festival Advance Register
13	Bank Loan Register
14	T.A. Advance Register
15	Counterfoils of issued Cheques
16	BD/CHEQUE Receipt Register
17	TDR Register/Investment Register
18	General Ledger
19	Salary and Allowances Payable Register
20	Salary Control Register
21	Deposits with various Authorities
22	Grand-in-Aid Register
23	CPF Register
24	Trial Balance
25	Works Register
26	GPF Register
27	Register of Nomination for GPF/CPF
28	Bank Pass Books
29	Non-Consumable Stock Register
30	Consumable Stock Register
31	Advance Ledger
32	Pay Bill Register
33	Log Book of Vehicles
34	Utilisation Certificate files
35	Bill Register
36	Allotment Register
37	SD/EMD Register
38	Stamp Account Register
39	Service Books

B : List of Records/Registers not Produced to Audit

S/no	List Records/Register
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C : List of Records/Registers not Maintained

S/no	List Records/Register
1	Fixed Assets Register
2	BALANCE SHEET at the end of the year
3	Foundation Fund Register
4	T.A. Control Register
5	College dues Register
6	Security deposit Register
7	Retention Money Register
8	Earnest Money Deposit Register
9	Demand-Collection-Balance Register of fees recoverable from students/colleges
10	Alphabetical Sheet

D : List of Records/Registers not Required

S/no	List Records/Register
1	Journal Register
2	House Building Loan Register

200

AUDIT REPORT
03-07-2017

3		
4		Pay Advance Register
5		Sundry Creditors Register
6		Advances from Parties/Contractors/suppliers/employees
7		Materials with Contractors
8		Sundry Debtors
9		Loan Ledger
		Treasury Book of Drawal

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, SD / EMD Register, Demand Collection & Balance (DCB) Register etc. have not been maintained in this Viswavidyalaya as these were not produced to audit for verification. Needless to mention that effective financial management could not be achieved in absence of these important records. However, it is once again suggested to maintain these records and to produce before next audit for verification.

PARA: 4 FINANCIAL POSITION

Shree Jagannath Sanskrit Viswabidyalaya - 2015-2016

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	01-04-2015	9093210 1.48	13220604 5.00	22313814 6.48	10776624 8.00	31-03-2016	1153718 98.48	31-03-2016	7206335 5.64	43308542 84	Reconciliation of the difference has been furnished below
2	UGC CASH BOOK	01-04-2015	5467528 1.00	3088473.0 0	57763754. 00	6619933.0 0	31-03-2016	5114382 1.00	31-03-2016	4625741 7.00	4886404.0 1.00	Reconciliation of the difference has been furnished below
3	PENSION CASH BOOK	01-04-2015	1358469 6.00	21402502. 00	34987198. 00	20495207. 00	31-03-2016	1449199 1.00	31-03-2016	1449199 1.00	0.00	
4	NSS (Normal) cash book	01-04-2015	1422637. 56	42855.00	1465492.5 6	1165018.0 0	31-03-2016	300474.5 6	31-03-2016	300474.5 6	0.00	
5	NSS (Special) CASH BOOK	01-04-2015	220327.0 0	662681.00	883008.00	495035.00	31-03-2016	387973.0 0	31-03-2016	387973.0 0	0.00	
6	SIKSHYA SASTRI (B.Ed.) CASH BOOK	01-04-2015	41246.00	1793.00	43039.00	41901.00	31-03-2016	1138.00	31-03-2016	1138.00	0.00	
7	Manuscript Resource Centre (MRC) CASH BOOK	01-04-2015	0.00	458532.00	458532.00	0.00	31-03-2016	458532.0 0	31-03-2016	458532.0 0	0.00	
8	CAREER & COUNSELLING CELL CASH BOOK	01-04-2015	104337.0 0	3566.00	107903.00	96010.00	31-03-2016	11893.00	31-03-2016	11893.00	0.00	
9	Brahmi Ladies Hostel CASH BOOK	01-04-2015	2735496. 20	1105275.0 0	3840771.2 0	737754.00	31-03-2016	3103017. 20	31-03-2016	3103017. 20	0.00	
10	Viswanath Kabiraj Gents Hostel CASH BOOK	01-04-2015	800311.0 0	404708.00	1205019.0 0	435433.00	31-03-2016	769586.0 0	31-03-2016	769586.0 0	0.00	
11	CARS CASH BOOK	01-04-2015	64905.00	4275.00	69180.00	6900.00	31-03-2016	62280.00	31-03-2016	57710.00	4570.00	Reconciliation of the difference has been furnished below
12	NET Coaching CASH BOOK	01-04-2015	214315.0 0	6350.00	220665.00	197666.00	31-03-2016	22999.00	31-03-2016	22999.00	0.00	
13	PG Central Office CASH BOOK	01-04-2015	1068591. 84	1597848.0 0	2666439.8 4	1430854.0 0	31-03-2016	1235585. 84	31-03-2016	1186847. 84	48738.00	Reconciliation of the difference has been furnished below
	GRAND TOTAL		1658642 45.08	16098490 3.00	32684914 8.08	13948795 9.00		1873611 89.08		1391129 34.24	48248254. 84	

Comments

PARA 4.1 Reconciliation of Closing Balance:

1	Closing Balance as on 31.03.2016 as per Audit	137361189.08
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AUDIT REPORT
03-07-2017

2	Closing Balance as on 31.03.2016 as per Cash Book	139112934 24
3	Difference	48248254 84

The difference between the Closing Balance as per audit and as per cash books (consolidated) as on 31.03.2016 is reconciled as follows.

**Reconciliation of difference between
Closing Balance as per Audit and Closing Balance as per Cash Book
as on 31.03.2016**

1	TDR amounting to Rs. 48,86,404.00 pertaining to UGC Cash Book was not included in the Closing Balance of the said Cash Book as on 31.03.2016 (Details vide para 7.2 B)	(+)	4886404 00
2	As per AR No. 57159 / 14-15 for the year 2013-14, Interest amounting to Rs. 4625.00 accrued in the Pass Book on 03.02.2014 but not taken as receipt in CARS Cash Book	(+)	4625 00
3	As per AR No. 57159 / 14-15 for the year 2013-14, Bank commission amounting to Rs. 55.00 deducted in the Pass Book on 04.07.2013 but not taken as expenditure in CARS Cash Book	(-)	55 00
4	Interest of Rs. 24,557.00 was credited in Bank Pass Book on 25.06.2015 but not taken as receipt in PG Central Office Cash Book	(+)	24557 00
5	Interest of Rs. 25,181.00 was credited in Bank Pass Book on 25.12.2015 but not taken as receipt in PG Central Office Cash Book	(+)	25181 00
6	Closing Balance shown in excess in <u>PG Central Office Cash Book</u> on 08.02.2016	(-)	1000 00
7	Discrepancy occurred due to wrong exhibition of Cash book CB in last AR. (Actual CB as per cash book as on 31.03.2015 was 5,22,42,541.64 but Cash Book CB shown in last AR as 5,22,42,540.67)	(-)	0 97
8	The previous discrepancy as narrated in para no. 4 of the Audit report for the year 2011-12, but not reconciled till date	(+)	1589207 81
9	Position of Investment in TDR as on 31.03.2016 (vide para-7 of this report) which has not been included in CB of the Cash Book. [Except TDRs pertaining to UGC Cash Book, Ladies Hostel, Gents Hostel, GPF cash book & CPF cash book]	(+)	41719336 00

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 and 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 detailed head wise receipts and expenditure in respect of Shree Jagannath Sanskrit Viswavidyalaya, Puri for the year 2015-16 are furnished hereunder.

STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPTS OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2015-16		
A	STATE GOVERNMENT GRANTS:	
1	State Government Block Grants for Salary, Allowances & Pensionary benefits.	78397000.00
2	Grants for Other Expenses	2100000.00
3	Grants for Modernisation (Wi-Fi System)	2000000.00
4	Infrastructure Development Grants	25000000.00
	TOTAL (A)	107497000.00
B	UGC Grants	0.00
	TOTAL GRANTS (A+B)	107497000.00
C	Receipt from Other Sources	
1	Affiliation Fees	2012200.00
2	Interest earned on SB Accounts	2378033.00
3	Interest earned on Fixed Deposits for payment of Scholarship to PG students	804639.00
4	Interest earned on TDRs	2618933.00
5	Receipt on account of Sikshya Sastri	1214360.00
6	Donations (Dr. Sadananda Sukla)	21000.00
7	Funds for Cashew Plantation (FLTD Programme)	100000.00

296



AUDIT REPORT

03-07-2017

8	Recovery of outstanding Advances	284567.00
9	TDR Receipts	5491418.00
10	EMD / SD received	269537.00
11	EXAMINATION Receipts	16500489.00
12	Collection from PG Deptts. & M.Phil.	321580.00
13	Collection on account of HOSTELS	88780.00
14	Rent collected for Guest House	42370.00
15	Fees deposited under RTI	32205.00
16	Audit Recovery	21813.00
17	Rent deposited by SBI, SJSV, Puri	217464.00
18	Sale of application for Teaching post	39500.00
19	Refund of Funds by Wild Life Division, Puri.	61980.00
20	Refund of Scholarship	75500.00
21	Miscellaneous Receipts	805880.00
TOTAL [C]		33402996.00
D	Deductions & Adjustment Receipts	
1	GPF contribution of Vice Chancellor	90000.00
2	GPF of University Employees	3259701.00
3	CPF of University Employees	73416.00
4	GPF of Deputationists	488400.00
5	Income Tax	4868890.00
6	Professional Tax	167475.00
7	LIC Premium of Employees	1021864.00
8	Bank Loan (Employees)	1003830.00
9	Realisation of License Fees for Residential Quarters	148522.00
10	Recovery of Festival Advance	522000.00

11	Recovery of Moped/Computer Advance	100295.00
12	Royalty collected	38252.00
13	Labour Cess collected	18596.00
	TOTAL (D)	11801254.00
E	Receipt of different UNITs	
1	UGC Account (Other than Grants)	3088473.00
2	PENSION Account (Other than Grants)	907295.00
3	NSS (Normal) Account	42855.00
4	NSS (Special) Account	662681.00
5	SIKSHYA SASTRI (B.Ed.) Account	1793.00
6	Manuscript Resource Centre (MRC)	458532.00
7	CAREER & COUNSELLING CELL	3566.00
8	Brahmi Ladies Hostel Account	1105275.00
9	Viswanath Kabiraj Gents Hostel Account	404708.00
10	CARS Account	4275.00
11	NET Coaching Account	6350.00
12	PG Central Office Account	1597848.00
	TOTAL [E]	8283651.00
	GRAND TOTAL [A+B+C+D+E]	160984903.00

STATEMENT SHOWING THE DETAILS OF HEAD WISE EXPENDITURES
OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI
FOR THE YEAR 2015-16

A	SALARY (PAY & ALLOWANCES) [Out of Salary Grants]	
1	Pay	18026449.00
2	Grade Pay	3932304.00

AUDIT REPORT

03-07-2017

3	Dearness Allowances	25906961.00
4	House Rent Allowances	1671321.00
5	Other Allowances	76624.00
6	R.C.M.	67491.00
7	Salary of CARS staff	614880.00
TOTAL [A]		50296031.00
B	PENSIONARY BENEFITS [Out of Salary Grants]	
1	Pension & Family Pension	8977141.00
2	Commutation of Pension	7505571.00
3	Death-cum-Retirement Gratuity	4012481.00
4	Un-utilised Leave Salary of retired Employees	6955401.00
5	Leave salary & Pension contribution of Deputationists	7444271.00
6	CPF Contribution (Employer's contribution)	74000.00
TOTAL [B]		28269031.00
C	Expenditure out of Other than Salary Grants	
1	Travelling Expenses	393551.00
2	Telephone Charges	58151.00
3	Water Charges	124184.00
4	Electricity Charges	191854.00
5	P.O.L	122460.00
6	Vehicle Maintenance	33023.00
7	Vehicle Insurance	11665.00
8	Maintenance of Road & Building	76518.00
9	Advertisement Expenses	89634.00
10	Legal Expenses	15000.00
11	Stationeries	296899.00

12	Expenses on Foundation Day	28204.00
13	AIU subscription	49000.00
14	Service Postage Stamps	60000.00
15	Other Contingencies	685054.00
	TOTAL [C]	2235213.00
D	Installation of Wi-Fi System [out of State Govt. grants]	1999984.00
E	Construction of 105 seated Ladies hostel [out of State Govt. grants]	17000000.00
F	Expenditure out of UGC grants (XII Plan)	5347846.00
G	Refund of Unspent UGC grants (XI Plan)	1271858.00
H	EXAMINATION EXPENDITURE	
1	Confidential Printing	2688175.00
2	T.E. & Remuneration to Paper Setters & Staff	4887179.00
3	Hire Charges of Vehicle	1076755.00
4	Centre Expenses	1625006.00
5	Postal Expenses	450814.00
6	Advertisement Expenses	109689.00
7	Cost of Main & Additional Answer Books	233600.00
8	Miscellaneous Charges	10954.00
	TOTAL [H]	11082172.00
I	Other Expenses met out of Examination Receipt	3942930.00
J	Other Expenses	
1	Festival Advance to Employees	405000.00
2	Moped / Computer Advance to Employees	25000.00
3	Scholarship to PG & M.Phil students	1139750.00
4	Refund of EMD / SD	279697.00
5	Refund of balance fund	176016.00

592



AUDIT REPORT
03-07-2017

	of National Mission for Manuscripts	
6	Cashew Plantation in campus (FLTD programme)	100000.00
7	Expenditure for B.Ed Deptt out of collection	170525.00
8	Remuneration to part time Doctor (for Hostel)	60467.00
9	Expenditure relating to PG Deptt out of collection	35143.00
10	Bank charges	2967.00
11	Miscellaneous Expenses	11077.00
	TOTAL [J]	2405642.00
K	DEPOSITS (Adjustment Expenditure)	
1	GPF contribution of Vice Chancellor	90000.00
2	GPF of University Employees	3259701.00
3	CPF of University Employees	73416.00
4	GPF of Deputationists	488400.00
5	Income Tax	4868896.00
6	Professional Tax	167475.00
7	LIC Premium of Employees	1021864.00
8	Bank Loan (Employees)	1003836.00
9	Royalty collected	38252.00
10	Labour Cess collected	18596.00
	TOTAL [K]	11030436.00
L	Expenditure of different UNITS	
1	UGC Account (Other than Grants)	225.00
2	PENSION Account (Other than Grants)	0.00
3	NSS (Normal) Account	1165015.00
4	NSS (Special) Account	495035.00
5	SIKSHYA SASTRI (B.Ed.) Account	41901.00
6	Manuscript Resource Centre (MRC)	0.00

7	CAREER & COUNSELLING CELL	96010.00
8	Brahmi Ladies Hostel Account	737754.00
9	Viswanath Kabiraj Gents Hostel Account	435433.00
10	CARS Account	6900.00
11	NET Coaching Account	197666.00
12	PG Central Office Account	1430854.00
TOTAL [L]		4606800.00
GRAND TOTAL [A to L]		139487959.00

PARA 4.3 Cash Book wise Closing Balances:

The Cash Book wise closing balances as on 31.03.2016 are furnished below.

DETAILS OF CLOSING BALANCE AS PER CASH BOOKS AS ON 31.03.2016					
Sl. No.	Name of the Cash Book	In shape of Cash	In Bank	In shape of TDR	Total
1	MAIN CASH BOOK & PA CASH BOOK [Main 935.10 + PA 10,000.00]	10935.10	72052420.54	0.00	72063355.64
2	UGC CASH BOOK	0.00	46257417.00	0.00	46257417.00
3	PENSION CASH BOOK	0.00	14491991.00	0.00	14491991.00
4	NSS (Normal) CASH BOOK	124.00	300350.56	0.00	300474.56
5	NSS (Special) CASH BOOK	0.00	387973.00	0.00	387973.00
6	SIKSHYA SASTRI (B.Ed.) CASH BOOK	0.00	1138.00	0.00	1138.00
7	Manuscript Resource Centre (MRC) CASH BOOK	0.00	458532.00	0.00	458532.00
8	CAREER & COUNSELLING CELL CASH BOOK	0.00	11893.00	0.00	11893.00
9	Brahmi Ladies Hostel CASH BOOK	0.00	1934783.20	1168234.00	3103017.20
10	Viswanath Kabiraj Gents Hostel CASH BOOK	0.00	454560.00	315026.00	769586.00
11	CARS CASH BOOK	0.00	57710.00	0.00	57710.00
12	NET Coaching CASH BOOK	0.00	22999.00	0.00	22999.00

AUDIT REPORT
03-07-2017

13	PG Central Office CASH BOOK	0.00	1186847.84	0.00	1186847.84
TOTAL		11059.10	137618615.14	1483260.00	139112934.24

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 2015-16 has been approved by the Finance Committee in its meeting held on 07.03.2015 and subsequently got its final approval by the Syndicate in their meeting held on 27.03.2015 vide item no. 03. Further, the Revised budget estimate for the year 2015-16 has also been approved by the Syndicate in their meeting held on 21.03.2016 vide Item no. 07.

The provision of funds made in the Budget Estimate & Revised Budget Estimate for the year 2015-16 vis-a-vis the actual receipt and expenditure during the year is compared and the following variations are noticed.

RECEIPTS						
Sl. No.	INCOME HEAD	Provision made in the BE 2015-16	Provision made in the RE 2015-16	Actual Receipt during 2015-16	Percentage of Variation of Actual Receipt w.r.t. Initial Budget Estimate	Percentage of Variation of Actual Receipt w.r.t. Revised Budget Estimate
1	State Government Grants for Salary, Allowances and Pensionary Benefits	81607000.00	78397000.00	78397000.00	-3.93	0.00
2	State Government Grants for Other Expenses	2610000.00	2100000.00	2100000.00	-19.54	0.00
3	State Government Grants for Stipend to PG Students	500000.00	0.00	0.00	-100.00	0.00
4	State Government Grants for Salary for Teaching & Non-teaching vacant posts (Recruitment under process)	14026000.00	0.00	0.00	-100.00	0.00
5	State Government Grants for Wi-Fi System	0.00	2000000.00	2000000.00	0.00	0.00
6	State Government Grants for Infrastructure Development (105 seated Ladies Hostel etc.)	442062000.00	25000000.00	25000000.00	-94.34	0.00
7	A.I.U. Vice Chancellors Conference	200000.00	0.00	0.00	-100.00	0.00
8	State Government Grants for CARS	1500000.00	0.00	0.00	-100.00	0.00
9	Post Matric Scholarship for SC, ST & Handicapped students	1842000.00	0.00	0.00	-100.00	0.00
10	UGC Development	32637000.00	0.00	0.00	-100.00	0.00

	grants & other grants (XII Plan)					
11	Examination Receipts	16160000.00	13186000.00	16500489.00	2.11	25.14
12	Realisation of License Fees for Residential Quarters	90000.00	106000.00	148522.00	65.02	40.12
13	Bank Interest on SB Accounts	2000000.00	2400000.00	2378683.00	18.93	-0.89
14	Interest on fixed deposits for payment of Scholarship to PG Students	650000.00	800000.00	804689.00	23.80	0.59
15	Recovery of loans and advances	850000.00	620000.00	622296.00	-26.79	0.37
16	Collection made from Library	30000.00	0.00	0.00	-100.00	0.00
17	Donations	200000.00	21000.00	21000.00	-89.50	0.00
18	E.M.D. / Security Deposit	100000.00	110000.00	269537.00	169.54	145.03
19	Collection from P.G. Teaching Department.	400000.00	322000.00	321580.00	-19.61	-0.13
20	Collection from Hostels	100000.00	100000.00	88780.00	-11.22	-11.22
21	Sale proceeds of University Publication	25000.00	1000.00	0.00	-100.00	-100.00
22	Affiliation fees	2000000.00	2164000.00	2012200.00	0.61	7.01
23	Miscellaneous Receipts	467000.00	1291000.00	1079248.00	131.10	-16.40
24	Receipt from B.Ed (Sikshya Sastri)	2200000.00	1060000.00	1214360.00	-44.80	14.56
25	National Seminar Mission on Indian culture as reflected in the Manuscripts of Odisha. (National Mission for Manuscripts Govt. of India)	200000.00	0.00	0.00	-100.00	0.00
26	Recovery of outstanding advance	0.00	260000.00	284567.00	0.00	9.45
27	Cashew Plantation (FLTD Programme)	0.00	100000.00	100000.00	0.00	0.00

AUDIT REPORT
03-07-2017

28	Interest earned on TDRs	0.00	0.00	2618983.00	0.00	0.00
29	Rent of Multipurpose Building (SBI, SJSV branch)	0.00	0.00	217464.00	0.00	0.00
TOTAL BUDGETARY RECEIPTS		602456000.00	130038000.00	136179398.00	-77.40	4.72
OTHER RECEIPTS						
1	Adjustment Receipts for TDRs (encashed last year)			5491418.00		
2	Adjustment Receipts through deductions			11030436.00		
3	Receipt of different UNITS (Other than Grants)			8283651.00		
TOTAL OTHER RECEIPTS				24805505.00		
GRAND TOTAL				160984903.00		

EXPENDITURE

Sl. No.	EXPENDITURE HEAD	Provision made in the BE 2015-16	Provision made in the RE 2015-16	Actual Expenditure during 2015-16	Percentage of Variation of Actual Expenditure w.r.t. Initial Budget Estimate	Percentage of Variation of Actual Expenditure w.r.t. Revised Budget Estimate
1	Payment of salary, allowances and Pensionary benefits of the employees working against sanctioned posts out of Annual Block grant (out of State Govt. Grant)	81607000.00	78397000.00	78565078.00	3.73	-0.21
2	Payment of other expenses (Out of State Govt. Block grant)	2610000.00	2100000.00	2235213.00	14.36	-6.44
3	Stipend of P.G. Student (Out of State Govt. grant)	500000.00	0.00	0.00	100.00	0.00
4	Payment of salary for teaching and non-teaching vacant posts where processes has been made.	14026000.00	0.00	0.00	100.00	0.00
5	State Govt. Infrastructure Development grant (Construction, Repair & Renovation) (105 seated ladies	442062000.00	25000000.00	17000000.00	96.15	32.00

	hostel)					
6	State Govt. lump grant for running of the Centre of Advance Research in Sanskrit excepting salary of Research Personnel	1500000.00	0.00	0.00	100.00	0.00
7	Examination Expenditure	9930000.00	9112000.00	11082172.00	-11.60	-21.62
8	Expenditure for other services to be funded out of Examination Receipts.	6141000.00	3987000.00	3942930.00	35.79	1.11
9	Minor repair of staff quarter out of Licence fee	40000.00	0.00	0.00	100.00	0.00
10	Loan & Advances to be paid to the employees out of the recoveries made from previous loans and advances	850000.00	505000.00	430000.00	49.41	14.85
11	Expenditure relating to P.G. teaching dept. (Out of the collection made from P.G. Teaching dept.)	235000.00	120000.00	35143.00	85.05	70.71
12	Cashew Development out of the grant from Odisha Cashew Development Ltd.	0.00	100000.00	100000.00	0.00	0.00
13	Expenditure relating to Hostels (Out of Hostel collection)	100000.00	67000.00	60467.00	39.53	9.75
14	Expenditure relating to Library (Out of Library collection)	10000.00	10000.00	0.00	100.00	100.00
15	Expenditure out of Donations	200000.00	98000.00	0.00	100.00	100.00
16	Refund of E.M.D. and Security deposit	100000.00	150000.00	279697.00	-179.70	-86.46
17	Expenditure out of U.G.C. grant	32637000.00	6500000.00	6619704.00	79.72	-1.84
18	Post matric scholarship to SC/ST/RSS/Handicapped	1842000.00	0.00	0.00	100.00	0.00
19	Expenditure out of B.Ed (Sikshya Sastri) students collection	709000.00	244000.00	170525.00	75.95	30.11
20	Grant of scholarships of P.G. students besides State Govt. Scholarships (interest accrued on fixed deposit) of 50 lakh & 30 lakh)	650000.00	908000.00	1139750.00	-75.35	-25.52
21	National Seminar on Manuscripts (Out of grant from National Mission for Manuscripts of author, Govt. of India).	150000.00	176000.00	176016.00	-17.34	-0.01
22	Expenditure out of Collection from affiliation fee	2000000.00	2000000.00	0.00	100.00	100.00

AUDIT REPORT
03-07-2017

23	Expenditure out of Interest accrued from S.B. A/C	2000000.00	0.00	0.00	100.00	0.00
24	State Govt Grants (Installation of Wi-Fi System)	0.00	2000000.00	1999984.00	0.00	0.00
25	Miscellaneous Expenses	0.00	0.00	14044.00	0.00	0.00
TOTAL BUDGETARY EXPENDITURE		599899000.00	131474000.00	123850723.00	79.35	5.80
OTHER EXPENDITURES						
1	Adjustment expenditure through deposits			11030436.00		
2	Expenditure of different UNITs (Other than Grants)			4606800.00		
TOTAL OTHER EXPENDITURE				15637236.00		
GRAND TOTAL				139487959.00		

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 77.40 % 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 4.72 % excess than the RE-2015-16. Similarly, the actual expenditure for the year 2015-16 varied widely i.e. 79.35 % overall as compared to the initial estimation of expenditure and then managed to reduce the variation to 5.80 % 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 2015-16 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 31.03.2016 is furnished here under

LIQUID ASSETS & LIABILITIES POSITION OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI AS ON 31.03.2016.					
LIQUID LIABILITIES			LIQUID ASSETS		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1	Unspent balances of Grants	40322365.00	1	Cash in hand /in Treasury/in Bank Accounts/in Post Office/ In shape of TDRs etc. (Total Closing Balance as per Audit)	187361189.08
2	Loans refundable	0.00	2	Investments (Already included in CB)	0.00

3	Unremitted Govt. dues (VAT, Cess, Royalty, I.T. etc)	0.00	3	Advances recoverable	35868121.86
4	Refundable deposits (SD/EMD)	148200.00	4	Outstanding rents recoverable	389496.00
5	Unpaid Salary & Wages	0.00	5	Loans recoverable	0.00
6	Unpaid Bills	0.00	6	Others (Name of the liquid Assets to be specified)	0.00
7	Contributions payable	0.00			
8	Others (Name of the liquid liability to be specified)	0.00			
TOTAL		40470565.00	TOTAL		223618806.94
Liquid Assets over Liquid Liabilities		183148241.94	Liquid Liabilities over Liquid Assets		0.00
GRAND TOTAL		223618806.94	GRAND TOTAL		223618806.94

As seen from the above position, there is excess of liquid assets over the liquid liabilities to the tune of Rs. 18,31,48,241.94 as on 31.03.2016. As such, the financial condition of Shree Jagannath Sanskrit Viswavidyalaya, Puri as on the date may be rated as sound. It is a matter of fact that University being a premier institution shall always require funds to cater the ever growing needs of its students and for its academic & research activities in the days to come. As such, in order to meet the situation and to maintain the desired sound financial condition, the local authorities are suggested to take tangible steps for early adjustment of outstanding advances, recovery/realisation of outstanding rents & dues etc. and curtail the unproductive expenditure in the days to come.

PARA 4.6 Maintenance of Flexi Account:

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

But, in this University, even huge UGC funds are operated for a pretty long period of five years (Plan Period), no flexi account was maintained during the year 2015-16 rather funds were managed in SB accounts. However, the local authority is suggested to ensure maintenance of flexi account as envisaged in the above cited Government circular.

AUDIT REPORT
03-07-2017

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

Shree Jagannath Sanskrit Viswabidyalaya - 2015-2016

Sino	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	000	31-03-2016	142900407.24	31-03-2016	137618615.14	5281792.10	Reconciliation of difference has been furnished below.
	GRAND TOTAL			142900407.24		137618615.14	5281792.10	

Reconciliation

PARA-5.1: Details of Bank Position:

The detailed Closing Balance position of Bank Pass Books as on 31.03.2016 is furnished in the table below. The position is worked out basing on the Bank Pass Books produced before audit.

Details of Bank position of S.J.S.V., Puri as on 31.03.2016.

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2016	Bank CB as per Cash Book as on 31.03.2016	Difference	Remarks
1	SBI, Main Branch	SB-10913111803	1314067.11	942042.57	372024.54	Main cash Book
2	SBI, S.J.S.V, Puri	SB-33239002377	28532205.00	26543089.00	1989116.00	Main cash Book
3	OGB, S.J.S.V, Puri	SB-119	1153375.72	382936.97	770438.75	Main cash Book
4	SBI, S.J.S.V, Puri	SB-32797546158	27281212.00	26581911.00	699301.00	Main cash Book
5	SBI, S.J.S.V, Puri	SB-33299668744	2831286.00	2831286.00	0.00	Main cash Book
6	Canara Bank	SB-9413	548485.00	548485.00	0.00	Main cash Book
7	SBI, S.J.S.V, Puri	SB-32920210415	13706434.00	13706434.00	0.00	Main cash Book
8	OGB, S.J.S.V, Puri	CA-012302000000011	0.00	516236.00	-516236.00	Main cash Book
9	SBI, S.J.S.V, Puri	SB-33276513672	1509293.00	1507933.00	1360.00	Brahmi Ladies Hostel
10	OGB, S.J.S.V, Puri	SB-50	426850.20	426850.20	0.00	Brahmi Ladies Hostel
11	SBI, S.J.S.V, Puri	SB-33796519468	365959.00	365959.00	0.00	Gents Hostel
12	OGB, S.J.S.V, Puri	SB-037	88601.00	88601.00	0.00	Gents Hostel
13	SBI, S.J.S.V, Puri	SB-10202296936	16026283.00	14491991.00	1534292.00	Pension Cash Book

14	OGB, S.J.S.V, Puri	SB-169	57710.00	57710.00	0.00	CARS Cash Book
15	SBI, S.J.S.V, Puri	SB-10202297055	374172.37	300350.56	73821.81	NSS (Normal) Cash Book
16	SBI, S.J.S.V, Puri	SB-30433390255	399223.00	387973.00	11250.00	NSS (Special) Cash Book
17	SBI, S.J.S.V, Puri	SB-33121039583	37399.00	22999.00	14400.00	NET Coaching Cash Book
18	SBI, S.J.S.V, Puri	SB-10202302497	1390403.84	1186847.84	203556.00	P.G. Counselling Cash Book
19	N.G.B., Sri Vihar, Puri	SB-2106	107903.00	11893.00	96010.00	Career & Counselling Cell
20	SBI, S.J.S.V, Puri	SB-32999049849	46289875.00	46257417.00	32458.00	U G C. Cash Book
21	SBI, Main Branch, Puri	SB-32665989839	1138.00	1138.00	0.00	B.Ed. Cash Book
22	SBI, S.J.S.V, Puri	SB-34909484862	458532.00	458532.00	0.00	Manu Resource Centre
TOTAL			142900407.24	137618615.14	5281792.10	

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. 52,81,792.10 between the closing balance of all pass books & closing balance of all cash book balances as on 31.03.2016. 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. Till production of the same with up to date entries, the entire differential amount to the tune of Rs. 52,81,792.10 is kept under objection.

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 cash book balances as on 31.03.2016 as far as practicable basing on the records made available to audit. The bank account wise reconciliation is furnished below.

MAIN CASH BOOK	
SBI, Main Branch, Puri SB A/C No.10913111803	
Bank CB as per Cash book as on 31.03.2016	942042 57
Add: Opening difference as on 01.04.2015	372024.54
Pass Book C.B. as on 31.03.2016	1314067 11

AUDIT REPORT
03-07-2017

MAIN CASH BOOK		SBI, SJSVV Branch	SB A/C No.33239002377
Bank Closing Balance as per Cash book as on 31.03.2016			26543086.00
(1) Opening Balance difference as on 1.04.2015			478201.00
(2) Chequed issued during the year 2014-15 but encashed during the year 2015-16			
Ch. No.	Amount	Date of encashment	
561768	2772.00	04.04.2015	
561778	1530.00	10.04.2015	
561774	10376.00	10.04.2015	
561777	430210.00	20.04.2015	
561779	4998.00	30.04.2015	
Total	449886.00		-449886.00
(3) Chequed issued during the year 2015-16 but not encashed till 31.03.2016			
Ch. No.	Amount	Date of encashment	
561824	2500.00	30.05.2016	
706265	2500.00	19.05.2016	
706281	900.00	6.04.2016	
706283	21771.00	6.05.2016	
706284	17897.00	3.05.2016	
706286	1639390.00	2.04.2016	
706289	45747.00	8.04.2016	
706291	5806.00	4.04.2016	
706295	99450.00	4.04.2016	
706292	1400.00	5.04.2016	
706294	187718.00	27.04.2016	
Total	2025079.00		2025079.00
(4) Ch. No.561758-Amounting to Rs.28322.00 cancelled and taken as receipt in the cash book as on 31.07.2015			-28322.00
(5) Bank charge debited in Bank Pass Book as on 19.01.2016 but not debited in cash book			-229.00
(6) Half yearly Int. accrued in Pass book as on 25.06.15 taken twice in the cash book as on 25.06.15 and 26.12.15			-35734.00
Bank Pass Book Closing Balance as on 31.03.2016			28532205.00

MAIN CASH BOOK		OGB, Sri Vihar, Puri	SB A/C No.119
Bank C.B as per Cash book as on 31.03.2016			382936.97

(1.) Add opening difference as on 1.04.15 (Excess in Bank cash book)		726007.75
(ii) Add Int. credited in Pass Book during the year 2015-16 but not accounted for the cash book.		
Date	Amount	
01.08.15	22067.00	
3.08.15	910.00	
3.02.16	22649.00	
31.03.16	1365.00	
Total	46991.00	46991.00
(iii) Less amount of Rs.2560.00 credited in SB A/C No.119 as on 17.10.2011 which was not taken as receipt then, now taken as receipt in the cash book as on 13.11.2015.		-2560.00
(iv) C.B. as per Bank Pass book as on 31.03.2016		1153375.72

MAIN CASH BOOK SBI, SJSVV Branch, Puri SB A/C No.32797546158			
Bank C.B. as per cash book as on 31.03.2016			26581911.00
(i) Opening difference as on 01.04.2015(Excess in Pass book)			8175106.00
(2) Cheques issued during the year 2014-15 but encashed during the year 2015-16			-2326363.00
Ch. No./Date	Amount	Date of encashment	
890970/26.03.15	3500.00	2.4.15	
890975/30.03.15	6400.00	4.4.15	
890892	600.00	4.4.15	
890823	500.00	6.4.15	
890974	468903.00	6.4.15	
890976	7140.00	7.4.15	
890969	21582.00	7.4.15	
890964	41681.00	8.4.15	
890977	51246.00	9.4.15	
890973	1152318.00	11.4.15	
890980	28014.00	16.4.15	
890979	18000.00	16.4.15	
890978	14400.00	16.4.15	
890953	200.00	25.4.15	
890958	4073.00	1.5.15	
890879	896.00	2.5.15	
890955	6510.00	13.5.15	

AUDIT REPORT
03-07-2017

890982	500000.00	29.6.15		
890951	400.00	1.10.15		
Total	2326363.00			
(3) Cheques issued during the year 2015-16 but encashed till 31.03.2016				428016.00
Vr.No./Date	Ch. No./Date	Amount	Date of encashment	
1051/7 12.15	360257	1000.00	-	
1286/02.02.16	620960	176016.00	30.04.16	
1396/10.03.16	620991	1000.00	19.04.16	
1493/29.03.16	621012	3000.00	-	
1494/29.03.16	621013	247000.00	-	
Total		428016.00		
(4) Bank charges debited in Pass book but not booked in cash book.				-401.00
Date	Amount			
19.01.16	229.00			
19.02.16	172.00			
Total	401.00			
(5) Reconciliation receipts in cash book (01.10.15) Matured TDR amount credited in Pass book but not accounted for in cash book as on 10.04.2014 (Rs.5468089.00) Transfer credit in S/B A/C-158 but not accounted for in cash book as on 10.04.14(Rs.166779.00)				-5634368
(6) Amount credited in Pass book during the year 2015-16 but not taken in cash book				38225
Date	Amount			
13.05.15	35700.00			
23.02.16	2525.00			
Total	38225.00			
(7) Unreconciled amount (Excess in Bank Pass Book than cash book)				19586
G.B. as per Bank Pass Book as on 31.03.2016				27281212.00

MAIN CASH BOOK

OGB (SJSV, Puri)		CA A/C No.012302000000011
Bank CB as per Cash book as on 31.03.2016		516236.00
Less:-Opening difference as on 01.04.2015 (Excess in cash book than Bank Pass Book)	(-)	516236.00

Pass Book C.B. as on 31.03.2016	0.00
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BRAHMI LADIES HOSTEL		
SBI, Sri Vihar Branch	SB A/C No.33276513672	
Bank CB as per Cash Book as on 31.03.2016		1507933.00
Add: Unreconciled Opening difference Amount (Excess in Bank than Cash Book)	(+)	1360.00
CB as per Pass Book as on 31.03.2016		1509293.00

PENSION CASH BOOK SBI, SJSVV Branch, Puri A/C No.10202296936		
Bank CB as per cash book as on 31.03.2016		14491991.00
Cheques issued during the year 2015-16 but encashed during 2016-17		
Add: Cheque No.751213 dt.31.03.2016 for Rs. 1534292.00 debited from Pass Book on 02.04.2016.		1534292.00
C.B. as per Pass book as on 31.03.2016		16026283.00

NSS NORMAL ACCOUNT			
SBI, SJSV, Srivihar, Puri		SB A/C No.10202297055	
Bank CB as per cash book as on 31.03.2016			300350.56
(i) Less opening difference as on 01.04.2015	(-)		6478.19
(ii) The following cheques issued during the year 2015-16 but encashed during the year 2016-17	(+)		71000.00
Date	Cheque No.	Amount	
31.03.2016	850257	2400.00	
	850258	2400.00	
	850259	2400.00	

278



AUDIT REPORT
03-07-2017

	850260	2400.00	
	850261	2400.00	
	850262	2400.00	
	850263	2400.00	
	850264	2400.00	
	850265	2400.00	
	850266	2400.00	
	850267	2400.00	
	850268	2400.00	
	850269	2400.00	
	850270	2400.00	
	850271	2400.00	
	850273	2400.00	
	850276	2400.00	
	850277	2400.00	
	850278	2400.00	
	850280	2400.00	
	850281	2400.00	
	850282	2400.00	
	850283	2400.00	
	850284	2400.00	
	850285	2400.00	
	850286	2400.00	
	516458	8600.00	
Total:		71000.00	
iii) The following cheques issued during the year 2015-16 but not encashed till 09.03.2017			(+) 9600.00

Date	Cheque No.	Amount		
31.03.2016	850272	2400.00		
	850274	2400.00		
	850275	2400.00		
	850279	2400.00		
Total:		9600.00		
(iv) Less:-on 31.03.2016=Bank C.B in cash book enhanced by Rs.300.00 through reconciliation in compliance to Para No.16.1 of AR No.26431/2013-14 for 2012-13(Already included in the opening difference)			(-)	300.00
C.B as per Bank Pass Book as on 31.03.2016				374172.37

NSS (SPECIAL) ACCOUNT				
SBI, SJSVV Branch, Puri		SB Account No. 30433390255		
(i) Bank CB as per Cash book as on 31.03.2016				387973.00
(ii) Add the amount shown as expenditure in cash book through issue of Cheque No 944628 dt.25.02.2016 for Rs.11250.00 which has not been encashed on that day i.e.31.03.2016 but encashed on 11.04.2016.			(+)	11250.00
C.B. as per Bank Pass Book as on 31.03.2016				399223.00

NET COACHING ACCOUNT					
State Bank of India, SJSVV Branch, Puri.					
SB Account No. 33121039583					
A	Bank CB as per Cash book as on 31.03.2016				22999.00
1	Cheques issued during 2015-16 but encashed during 2016-17				
	Chq. No.	Date	Amount	Date of Encashment	

276

AUDIT REPORT

03-07-2017

627437	15.03.2016	3600.00	28.04.16		
627438	15.03.2016	3600.00	30.04.16		
627439	15.03.2016	3600.00	28.04.16		
627440	15.03.2016	3600.00	30.04.16		
Total		14400.00		(+)	14400.00
B Closing Balance as per Bank Pass Book as on 31.03.2016					37399.00

PG CENTRAL OFFICE ACCOUNT		
SBI, SJSVV BRANCH, PURI		SB ACCOUNT NO. 10202302497
Bank C.B as per cash book as on 31.03.2016		1186847.84
(i) O B difference as per Bank Pass Book and cash book Bank position as on 01.04.2015.	(+)	2827.00
Add-(i) Int. credit in Bank Pass Book as on 25.06.15 Rs 24557.00 but not taken in the cash book.	(+)	24557.00
Add-(ii) Int credited in Bank Pass Book as on 25.12.15 but not taken in cash book	(+)	25181.00
(iii) Excess C.B shown in cash book as on 08.02.2016	(-)	1000.00
(ii) Cheques issued during the year 2015-16 Cheque No.332357 dt.31.03.2016 but incashment during the year 2016-17 dt.08.04.2016	(+)	123000.00
(iii) Amount credited in Bank on 18.11.15 Rs.1210.00 but not taken in cash book.	(+)	1210.00
(iv) Amount credited in Bank on 03.02.2016 Rs 2335.00 but not taken in cash book.	(+)	2335.00
Closing balance as per Bank Pass Book as on 31.03.2016		1390405.84

CAREER & COUNSELLING CELL ACCOUNT		
NGB, SHREEVIHAR BRANCH, PURI		SB ACCOUNT NO. 2106
Bank Balance as per Cash Book as on 31.03.2016		11893.00
Add. Cheque No. 765633, dt.31.03.2016 for Rs.96010.00 issued during 2015-16 but encashed as on 25.05.2016.	(+)	96010.00

C.B. of Bank Pass Book as on 31.03.2016	107903.00

BANK RECONCILIATION [UGC CASH BOOK]
(SBI, Shri Vihar Branch, SB Account No. 32999049849)

1. Bank C.B. (in SB Account) as per Audit / Cash Book as on 31.03.2016				:	46257417.00
2. Add: Cheques issued during 2015-16 but encashed during 2016-17.				(+)	32458.00
Vr. No. / Date	Cheque No.	Amount	Date of Encashment		
211/14.03.2016	603009	8000.00	04.04.2016		
223/28.03.2016	603017	5862.00	20.04.2016		
224/31.03.2016	603023	18596.00	07.05.2016		
	Total	32458.00			
3. Closing Balance as per Bank Pass Book as on 31.03.2016				:	46289875.00

The University Authorities are suggested to reconcile the huge difference between the closing balance of all pass books & closing balance of all cash book balances as on 31.03.2016 and compliance reported to audit.

Para 5.3 Production of d Bank Pass Book along with reasons of discrepancy (AOSP – 15-16)

The d Bank pass Book relating to Odisha Gramya Bank, Current Account No. 012302000000011 was asked for production before audit for necessary verification. Further, as seen from the Para-5 of the last Local Fund Audit Report bearing no. 120477/AR/2015-16 on the accounts of SJSV, Puri for the year 2014-15, even though the Bank C.B. as per Cash Book as on 31.03.2015 in respect of the aforesaid Bank Account was Rs. 5,16,236.00, but the closing balance of the discussed Current Account pass book was 'nil' as on 31.03.2015. Needless to mention that the bank pass book possessing less balance as compared to the balance position exhibited in the cash book is a matter of concern as there is every possibility of misappropriation of cash or loss of University fund. As such, it was requested to state the valid reasons for such huge discrepancy of Rs. 5,16,236.00 through issue of audit objection memo. In response, the local authority replied that the CA No. 11 opened at NGB, Shree Vihar is inoperative since April, 2013. No transaction has been made so far. Since it is an old account due to shortage of man power & time, the reconciliation of the account has not been made. Now steps has been taken to sort out the discrepancies and produced to next audit. The reply is not at all convincing because the issue may lead to either misappropriation of cash or loss of university fund. However, it is once again urged to locate the reasons of such huge discrepancy and fact may be reported through compliance to audit at the earliest.

In this para Rs. 52,81,792.10 is kept under objection.

AUDIT REPORT

03-07-2017

PARA 6 STOCK POSITION

Shree Jagannath Sanskrit Viswabidyalaya - 2015-2016

Srno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	ALL	0	0	0	0.00	0	Detail Stock position has been furnished below separately

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 2015-16 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, Copier machines etc. for the year 2015-16 as ascertained from the available records is furnished below.

STOCK POSITION OF SOME MAJOR ITEMS DURING 2015-16								
Sl. No.	Name of the item	Opening Balance as on 01.04.2015	Receipt during 2015-16	Total	Issued during the year		Balance at Central Store as on 31.03.2016	Balance as on 31.03.2016 with different branches/sections of the University
					up to 2014-15	2015-16		
1	2	3	4	5	6	7	8	
1	Main Answer Book	163115	250000	413115	0	242660	170455	0
2	Additional Answer Book	428548	600000	1028548	0	612410	416138	0
3	Aquaguard	2	3	5	2	3	0	5
4	Air Conditioner	9	3	12	9	3	0	12
5	Computers	13	33	46	13	14	19	27

6	Duplicating Machine	1	0	1	1	0	0	1
7	Laser Printer	4	0	4	4	0	0	4
8	Laptop	2	0	2	2	0	0	2
9	Godrej Almirah	41	8	49	41	8	0	49
10	Godrej Table	29	9	38	29	9	0	38
11	Steel Chair	62	12	74	62	10	2	72
12	Xerox Machine and multifunctional machine (copying, scanning, printing)	12	0	12	12	0	0	12
13	Fax	1	0	1	1	0	0	1
14	Colour Television Set	10	0	10	3	0	7	3

AUDIT REPORT
03-07-2017

PARA. 7 INVESTMENT

Shree Jagannath Sanskrit Viswabidyalaya - 2015-2016

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	01-04-2015	73157965.00	71779391.00	1378574.00	78168196.00	31-03-2016	79546770.00	31-03-2016	79546770.00	0.00	Detail position has been given below separately.
	GRAND TOTAL	73157965.00	71779391.00	1378574.00	78168196.00		79546770.00		79546770.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Para 7.1 Reconciliation of Opening Balance of Investment:

The opening balance of Investment as on 01.04.2015 is taken as Rs. 7,31,57,965.00 instead of the closing balance of Investment as on 31.03.2015 (as per last AR) of Rs. 7,30,42,169.00 due to following reasons.

Closing Balance of Investment as on 31.03.2015 (as per last AR)	Rs. 7,30,42,169.00
Add: Interest of Rs. 1,15,796.00 earned on maturity of TDR No. 511100260 [NGB, Shree Vihar] on 20.04.2014 & re-invested in the renewal of the said TDR on the same day but excluded from the Investment position for the year 2014-15.	(+) Rs. 1,15,796.00
Opening Balance of Investment as on 01.04.2015	Rs. 7,31,57,965.00

Para 7.2 DETAILS OF INVESTMENT & COMMENTS:

The detail position of Investment (TDRs) of Shree Jagannath Sanskrit Viswavidyalaya, Puri as on 31.03.2016 is furnished in the table below

DETAIL POSITION OF INVESTMENT (TDRs) OF SJSV, PURI AS ON 31.03.2016.								
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	967141	04.09.2012	190340	04.09.2017	297027	9.00%	Festival Advance & Conveyance Allowance
2	State Bank of India, ShriVihar Branch	35663397649	28.03.2016	823440	27.06.2017	903542	7.50%	Other than G.F.F
3	State Bank of India, ShriVihar Branch	34863444192	10.04.2015	5000000	11.07.2016	5555606	8.50%	Own Receipt
4	State Bank of India, ShriVihar Branch	34934747277	16.05.2015	143292	17.08.2016	158727	8.25%	Donation
5	State Bank of India,	34937327351	15.05.2015	100000	16.08.2016	100000	8.25%	Donation for Stipend

	ShriVihar Branch							
6	State Bank of India, ShriVihar Branch	34966427748	30.05.2015	273271	31.08.2016	302707	8.25%	Donation for Stipend
7	State Bank of India, ShriVihar Branch	34966424373	31.05.2015	1421008	01.09.2016	1574076	8.25%	Donation for Stipend
8	State Bank of India, ShriVihar Branch	34979666511	06.06.2015	9040288	07.09.2016	10014089	8.25%	Own Receipt
9	State Bank of India, ShriVihar Branch	35059534322	09.07.2015	3000000	10.10.2016	3000000	8.25%	Donation for Scholarship
10	State Bank of India, ShriVihar Branch	35102911271	26.07.2015	250000	27.10.2016	276081	8.00%	Donation
11	State Bank of India, ShriVihar Branch	35241993287	22.09.2015	6241523	23.12.2016	6871518	7.75%	Hundi Interest
12	State Bank of India, ShriVihar Branch	35304634911	21.10.2015	9813718	22.01.2017	10771121	7.50%	Donation for Scholarship
13	State Bank of India, ShriVihar Branch	35304684827	21.10.2015	3253144	22.01.2017	3570513	7.50%	Donation for Scholarship
14	OGB, ShriVihar branch, Puri	411400006	12.05.2014	20000	12.02.2017	20000	9.10%	Donation
15	State Bank of India, ShriVihar Branch	35347972462	17.11.2015	3740	18.02.2017	4105	7.50%	Donation
16	State Bank of India, ShriVihar Branch	34947552103	22.05.2015	145572	23.08.2016	161253	8.25%	Donation for Scholarship
17	State Bank of India, ShriVihar Branch	35226617177	15.09.2015	2000000	16.12.2016	2000000	7.75%	New Investment for scholarship
TOTAL [A]				41719336				
B	Investment out of UGC Funds							
1	Canara Bank, Puri	736111	22.01.2016	4886404	22.01.2017	5276248	7.75%	UGC Funds
TOTAL [B]				4886404				
C	Investment of CPF							
1	Canara Bank, Puri	736075	14.01.2016	1196000	14.01.2017	1291419	7.75%	CPF

270

AUDIT REPORT

03-07-2017

TOTAL [C]				1196000				
D	Investment of GPF							
1	State Bank of India, ShriVihar Branch	35187013585	23.08.2015	31740	24.11.2016	34944	7.75%	GPF
2	State Bank of India, ShriVihar Branch	35209236395	05.09.2015	50030	06.12.2016	55080	7.75%	GPF
3	Canara Bank, Puri	1439413000108/1	13.05.2015	9900000	30.07.2016	11012630	8.85%	GPF
4	Canara Bank, Puri	1439413000108/2	23.05.2015	9000000	09.08.2016	9993613	8.70%	GPF
5	Canara Bank, Puri	1439413000108/3	23.05.2015	9000000	09.08.2016	9993613	8.70%	GPF
6	Canara Bank, Puri	1439413000108/4	23.05.2015	2280000	09.08.2016	2531715	8.70%	GPF
TOTAL [D]				30261770				
E	Investment relating to Gents Hostel							
1	OGB, ShriVihar branch, Puri	511100103	29.03.2016	315026	29.03.2017	340159	7.75%	Gents Hostel
TOTAL [E]				315026				
F	Investment relating to Ladies Hostel							
1	NGB, ShriVihar branch, Puri	511300224	21.05.2012	190696	21.05.2017	297583	9.00%	Ladies Hostel
2	NGB, ShriVihar branch, Puri	511100260	20.04.2014	515796	20.01.2017	660606	9.10%	Ladies Hostel
3	NGB, ShriVihar branch, Puri	511300226	04.08.2012	83376	04.08.2017	130110	9.00%	Ladies Hostel
4	NGB, ShriVihar branch, Puri	511300223	08.05.2012	131018	08.05.2017	204455	9.00%	Ladies Hostel
5	NGB, ShriVihar branch, Puri	511300225	04.08.2012	83376	04.08.2017	130110	9.00%	Ladies Hostel
6	NGB, ShriVihar branch, Puri	511300228	04.08.2012	83376	04.08.2017	130110	9.00%	Ladies Hostel
7	NGB, ShriVihar branch, Puri	511300227	04.08.2012	80596	04.08.2017	125771	9.00%	Ladies Hostel
TOTAL [F]				1168234				

GRAND TOTAL [A to F]	79546770
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Verification of the Investment Ledger pertaining to the financial year 2015-16 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. 4,17,19,336.00 was not included in the closing balance of Main Cash book, thus kept outside which is highly irregular.

Audit Suggestions:

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

Para 7.3 Loss of Interest due to delay in Investment (AOSP- 16-17)

On scrutiny of the Investments made during the year 2015-16 along with study of the concerned file (p-69-71/N), it was revealed that the following 04 nos. of TDRs relating to General Provident Fund management were matured on 17.05.2015 with a total maturity value of Rs. 2,02,85,986.00, out of which a sum of Rs. 2,02,80,000.00 was reinvested in Canara Bank in 03 nos. of TDRs for 444 days with principal investment value of Rs. 90,00,000.00, Rs. 90,00,000.00 & Rs. 22,80,000.00 respectively on 23.05.2015 with an interest rate of 8.70%. For such re-investment, necessary orders of the Vice Chancellor were obtained in the file on 15.05.2015 (p-69/N). As these funds were previously invested in Dena bank, so on maturity, the matured value was received from Dena bank in shape of Banker's cheque on 19.05.2015 (p-70/N).

Details of 04 nos. of matured TDRs as mentioned above		
TDR No.	Date of Maturity	Maturity Value in Rs
422971	17.05.2015	9,07,747.00
422973	17.05.2015	29,10,616.00
422975	17.05.2015	92,27,091.00
422976	17.05.2015	72,40,632.00
TOTAL		2,02,85,986.00

Pertinent to mention that the rate of interest as quoted by Canara Bank for Canara Shikhar Deposit for 444 days was 8.85% w.e.f. 11.05.2015 (p-320/c) but the said interest rate was revised to 8.70 % w.e.f. 23.05.2015 (p-331/c) surprisingly which is the date of investment of the above mentioned huge sum of Rs. 2,02,80,000.00. As a result of delay in investment, the University sustained loss of interest to the tune of Rs. 38,602.00 as detailed below.

TDR No.	Principal Amount of Investment	Maturity value	Amount of Interest earned @ 8.70 %	Interest due with the rate of interest @ 8.85 %	Loss of Interest
(1)	(2)	(3)	(4) = (3) - (2)	(5) = (4) x 8.85/8.70	(5) - (4)
1439413000108/2	90,00,000.00	99,93,613.00	9,93,613.00	10,10,744.00	17,131.00
1439413000108/3	90,00,000.00	99,93,613.00	9,93,613.00	10,10,744.00	17,131.00
1439413000108/4	22,80,000.00	25,31,715.00	2,51,715.00	2,56,055.00	4,340.00
TOTAL					38,602.00

Needless to mention that had the above general provident fund sum been invested in due time i.e. prior to 23.05.2015 (ample opportunity was there), the loss of interest could have been avoided.

The aforesaid audit observations were requested to be confirmed & commented upon vide AOS page- 16-17. In response, the local authority replied that the compliance will be submitted during exit conference.

During exit conference, the university authorities replied that they had no role in the suggested loss as they have deposited the cheque for fixed deposit on 21.05.2015. But the reply is obviously not purposeful as it has nothing in it regarding recoupment of the discussed loss. As such, the university authorities are suggested to contact with the bank authorities to resolve the issue and find out the way to make good the loss of interest sustained by the university. Till then the above loss of interest amounting to Rs. 38,602.00 is suggested for recovery from the following officers.

1. Sri Dambarudhara Mohanty, S.O. (Accounts)
2. Sri Alok Ranjan Behera, Comptroller of Finance.

268

AUDIT REPORT

03-07-2017

Para 7.4 INJUDICIOUS INVESTMENTS (AOSP – 15)

Study of position of TDRs during the year 2015-16 reveals that sizeable amount have been invested / re-invested in TDRs in State Bank of India, SJSV branch at comparative lower rates even if higher rate of interest was available from other nationalized banks during the same period, thus seizing the opportunity to earn more interest for the respective purposes. Moreover, in most of the cases, on maturity, the TDRs were renewed in routine manner in the same bank even without ascertaining the rate of interest offered by the other nationalized banks to prove the decisions of re-investment as judicious.

As such, why the differential interest amount would not be treated as 'loss' was asked through issue of audit objection memo. In response, the viswavidyalaya authorities replied that the Syndicate has resolved that looking into the interest of the stake holders, all the TC Rs be kept in SBI, SJSVV branch as per their earlier resolution which is binding on all as per section 22(3) of OUFS, 1990. The reply is not fully convincing because resolving for re-investment in lower rate of interest, the syndicate is naturally ignoring the interest of the stake holders. However, audit would once again like to suggest the learned syndicate to re-consider their decision and insist upon making investments with higher rate of interest in order to ensure better management and safe guard of the university fund.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Alok Ranjan Behera, OFS	Comptroller of Finance	Shree Jagannath Sanskrit Viswavidyalaya, PURI	19301.00
2	Dambarudhar Mohanty	Section Officer, Accounts	Shree Jagannath Sanskrit Viswavidyalaya, PURI	19301.00

PARA: 8 ADVANCE

Shree Jagannath Sanskrit Viswabidyalaya - 2015-2016

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 ng Audit (In Rs.)	Advance Outstanding ng as per (DD MM YYYY) Cash Book	Advance Outstanding ng Cash Book(In Rs.)	Difference (In Rs.)	Remarks
1	01-04-2015	MAIN CASH BOOK	32888659.86	5095041.00	37983700.86	2115579.00	31-03-2016	35868121.86	31-03-2016	35868121.86	0.00	
	GRAND TOTAL		32888659.86	5095041.00	37983700.86	2115579.00		35868121.86		35868121.86	0.00	

Comments :

PARA 8.1: Alarming Position of outstanding Advance:

As observed from the abstract position of advance during the year 2015-16, huge advance to the tune of Rs. 3,58,68,121.86 is lying outstanding as on 31.03.2016. The gravity of the situation is self explanatory and the position is highly alarming. Advances remaining unadjusted for years together become unsecure and there is every possibility of misappropriation or loss of university fund in the colour of advance.

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

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

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

Yearwise breakup of outstanding of advance as on 31.03.2016.		
Sl. No.	Year	Amount
1	upto 2003-04	20586359.86
2	2004-05	1053633.00
3	2005-06	200845.00
4	2006-07	4505727.00
5	2007-08	226303.00
6	2008-09	116200.00
7	2009-10	1085646.00

2661



AUDIT REPORT

03-07-2017

8	2010-11	419310.00
9	2011-12	829807.00
10	2012-13	640537.00
11	2013-14	312405.00
12	2014-15	894703.00
13	2015-16	4996646.00
TOTAL		35868121.86

PARA 8.3: Advance adjusted during the year under audit i.e. 2015-16.

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

DETAILS OF ADVANCE ADJUSTED DURING THE YEAR 2015-16					
Sl. No.	Name of the Advance holder with designation	Adv. Adjusted Vr. No./ Date	Amount (in Rs.)	Purpose	Reference to Advance Payment Vr. No. / Date
1	Dr. Sarbananda Mishra, Reader	02/22.04.15	50000.00	Cultural activities, Deptt. of A. Vedanta	04/31.03.14
2	Dr. Rabinarayan Sahoo, Lect.	38/22.04.15	6000.00	Advance for TA/DA of students & Guide	1281/08.01.15
3	Purnendu Kumar Puri, DCD	45/23.04.15	4000.00	Postage Stamp	1984-85
4	M/s Banerjee Tour & Travel	82/14.05.15	200000.00	Providing of vehicle for Exam. Purpose 2014	1472/22.2.14
5	M/s Banerjee Tour & Travel	82/14.05.15	175000.00	Providing of vehicle for Exam. Purpose 2014	1568/03.03.14
6	M/s Banerjee Tour & Travel	82/14.05.15	200000.00	Providing of vehicle for Exam. Purpose 2014	451/10.07.14
7	Sarat Kumar Behera, Sr.Asst.	132/27.05.15	1000.00	Refreshment for field training of 40 nos. Auditor on 16.1.15	1310/16.01.15
8	Arakshit Malick, Sr Asst.	238/12.06.15	47100.00	Purpose of Gold Medals for convocation	702/16.08.14
9	Laxmidhar Mohanty, Peon	277/19.06.15	6729.00	Repair work	1997-98
10	Parasara Mohapatra, P.E.O	642/22.08.15	100000.00	Conduct of East Zone Inter University Kabaddi(W)	2011-12
11	Dr. Madhab Ch. Panda, Prof.	98/15.09.15	150000.00	Organisation National Seminar 2013-14 UGC XIIth plan	1472/22.02.14

12	Narayan Sahoo, Driver	717/14.09.15	10000.00	Fuel & Lubricant for OR-13-G-0023	665/3.8.13 ✓
13	Narayan Sahoo, Driver	717(A)/14.09.15	3000.00	Fuel & Lubricant for OR-13-G-0023	448/20.06.13 ✓
14	Prof. Gobinda Ch. Kar	745/22.09.15	15000.00	Printing & preparation of 7th convocation held on 27.8.14	702/16.08.14 ✓
15	Dr. Laxmidhar Panda, Lect	814/08.10.15	6700.00	Foundation Day on 7.7.15	349/07.07.15 ✓
16	Sarat Kumar Behera, Sr.Asst.	815/08.10.15	12500.00	Foundation Day on 7.7.15	349/07.07.15 ✓
17	Parasara Mohapatra, P.E.O	886/8.10.15	4000.00	Independence Day	612/13.08.15 ✓
18	Dambarudhar Mohanty, SO	962/19.10.15	200000.00	Organisation of V.C. Conf.	1459/13.02.15 ✓
19	Dambarudhar Mohanty, SO	962/19.10.15	50000.00	Organisation of V.C. Conf.	1465/16.02.15 ✓
20	Md. Abul Bashir, Peon	1011/19.11.15	5200.00	Cleaning of grass and bushes in campus	757/05.09.13 ✓
21	D.P. Mishra, DD Mohanty, S.S. Das, S.K Behera, Sukadev Sahoo, Bhagirathi Mishra	1050/04.12.15	75195.00	Conduct of B.Ed Entrance Test Exam. 2015	664/28.08.15 ✓
22	Dr. Madhab Ch. Panda, Prof.	168/22.12.15	50000.00	Org. of cultural activities	01/04.4.14 ✓
23	Dr. P.M. Pattanaik & Dr. G.C. Kar, Prof	187/02.02.16	50000.00	Org. of cultural activities	04/31.03.14 ✓
24	Dr. P.M. Pattanaik & Dr. G.C. Kar, Prof	187/02.02.16	50000.00	Org. of cultural activities	04/31.03.14 ✓
25	M/S Jayashree Offset, Puri	1147/30.12.15	500000.00	Printing of Main & Additional Answer Books	1368/27.01.15 1571/09.03.15 ✓
26	Jatadhari Palai, SO	Bill No. 1481/6.1.16	29205.00	Recovery for Adjustment	2002-03 ✓
27	Dr. Kamallesh Mishra, Prof	185/22.01.16	50000.00	Org. of cultural activities	04/31.03.14 ✓
28	Nilambar Bagh, Lect	186/22.01.16	50000.00	Org. of cultural activities	01/04.04.2014 ✓
29	Narayan Sahoo, Driver	1025/27.01.15	5000.00	For vehicle repair	2011-12 ✓
30	Narayan Sahoo, Driver	1026/27.1.15	950.00	For vehicle repair	2011-12 ✓
31	Narayan Sahoo, Driver	1027/27.1.15	5000.00	For vehicle repair	2012-13 ✓

264

AUDIT REPORT

03-07-2017

32	Parasara Mahapatra, PEO	383/13.07.15	4000.00	Republic Day refreshment	1355/22.01.15
TOTAL			2115579.00		

PARA 8.4: Advance paid during the year under audit i.e. 2015-16 but remained unadjusted till 31.03.2016.

The details of advances paid during the year under audit i.e. 2015-16 but remained unadjusted till 31.03.2016 is furnished in the following table.

DETAILS OF ADVANCE OUTSTANDING AS ON 31.03.16 OUT OF THE ADVANCE PAID DURING THE YEAR 2015-16					
Sl. No.	Name & designation of the Advance holder	Adv. Payment Vr. No./ Date	Amount (in Rs.)	Purpose	Ref. to Adv. Adjustment Vr. No./Dt.
1	Dr. Madhab Ch. Panda	01/02.04.15	150000.00	National Seminar(UGC)	
2	All Centre Supdt. +3 Shastri	13/10.04.15	41551.00	Postal Expenses	
3	Biswajit Panda M/s Panda Tour & Travel	11/10.04.15	175000.00	Provide of Vehicle for Shastri Part-III Exam.	
4	Biswajit Panda M/s Panda Tour & Travel	65/02.05.15	175000.00	Provide of Vehicle for Shastri Part-I Exam.	
5	Centre Supdt. +3 Shastri part-III Exam.	66/02.05.15	82805.00	Postal Expenses	
6	Principal, Rama Ch. Skt. College, Balasore	146/30.05.15	2000.00	Contigent Expenses for Central Valuation, Upa Sastri 2015	
7	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	133/27.05.15	738000.00	Advance towards payment of TA/DA/Remu to Examiners of Upa Sastri 2015	
8	Biswajit Panda M/s Panda Tour & Travel	333/27.06.15	175000.00	For provide of hired vehicle for exam 2015 Shastri-Part-I	
9	Centre Supdt. +3 Shastri Part-I Exam. 2015	336/28.06.15	65498.00	Postal Expenses	
10	Prof. Pramod Ch. Mishra	349/07.07.15	9004.00	35th Foundation Day	18/9/16
11	Dr. Laxmidhar Panda	349/07.07.15	6700.00	Flower bouquet, Uttariya & Bannar etc.	814/08.10.15 ✓
12	Sarat Kumar Behera	349/07.07.15	12500.00	Refreshment	815/08.10.15 ✓
13	Prasanna Ku. Mohanty	363/08.07.15	14000.00	Purchase of Electrical goods	24/10/16
14	Parasara Mohapatra, P.E.O	612/13.08.15	4000.00	Refreshment & contingency for Independence Day Aug. 15 2015	816/08.10.15 ✓

15	Sarat Kumar Behera	643/24.08.15	2000.00	Refreshment & Lunch to member of triangular Committee on 25/8/15 & 26/8/2015	
16	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	648/25.08.15	470000.00	Towards payment of TA/DA/CA/Remu to Exam. of Shastri P-I 2015	
17	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	649/25.08.15	6000.00	Central valuation contingent	
18	Dr. Biswanath Swain, Principal, J.V.K.M., Puri	657/26.08.15	6000.00	Central valuation contingent	
19	Dr. Biswanath Swain, Principal, J.V.K.M., Puri	667/28.08.15	450000.00	Towards payment of TA/DA/CA/Remu to Exam. of Shastri 2015	22/4/17 ✓
20	Sri Deviprasad Mishra	664/28.08.15	16280.00	Remu. To Centre Supdt. Clerks menials/ watchman & Misc contingent at Exam. Centres conduct of B.Ed. Entrance test 2015	1050/04.12.15 ✓
21	Sri Dambarudhar Mohanty	664/28.08.15	9915.00	Remu. To Centre Supdt. Clerks menials/ watchman & Misc contingent at Exam. Centres conduct of B.Ed. Entrance test 2015	1050/04.12.15 ✓
22	Sri Bhagirathi Mishra	664/28.08.15	9900.00	Remu. To Centre Supdt. Clerks menials/ watchman & Misc contingent at Exam. Centres conduct of B.Ed. Entrance test 2015	1050/04.12.15 ✓
23	Sri Sudhansu Sekhar Das	664/28.08.15	17300.00	Remu. To Centre Supdt. Clerks menials/ watchman & Misc contingent at Exam. Centres conduct of B.Ed. Entrance test 2015	1050/04.12.15 ✓
24	Sarat Kumar Behera	664/28.08.15	11900.00	Remu. To Centre Supdt. Clerks menials/ watchman & Misc contingent at Exam. Centres conduct of B.Ed. Entrance test 2015	1050/04.12.15 ✓
25	Sri Sukadev Sahoo	664/28.08.15	9900.00	Remu. To Centre Supdt. Clerks menials/ watchman & Misc contingent at Exam. Centres conduct of B.Ed. Entrance test 2015	1050/04.12.15 ✓
26	Biswajit Panda M/s Panda Tour & Travel	666/28.08.15	50000.00	Hired vehicle	
27	Dr. Biswanath Swain,	700/10.09.15	534000.00	Central valuation for Shastri	8/9/16 ✓

262)



AUDIT REPORT

03-07-2017

	Principal, J.V.K.M, Puri			Part-II	
28	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	701/10.09.15	530000.00	Central valuation for Shastri Part-II	22/4/17
29	Biswajit Panda M/s Panda Tour & Travel	742/21.09.15	70000.00	Providing of Vehicles to S.J.S.V., Puri	
30	Niranjan Mishra, Driver	1213/16.01.16	1980.00	Towards Toll fare	23/4/16
31	Parasara Mohapatra, P.E.O	1256/22.01.16	4000.00	Celebration of 26th Jan.16 Republic day	22/8/15
32	All Centre Supdt. +3 Shastri 2016	1332(A)/ 19.02.16	93460.00	Postal Expenses	
33	M/s Banerjee Tours & Travel, Puri	1330/19.02.16	150000.00	Supply of Vehicle for Exam, 2016	
34	M/s Banerjee Tours & Travel, Puri	1385/26.02.16	150000.00	Supply of Vehicle for Exam, 2016	
35	All Centre Supdt. Upa Sastri Exam. 2016	1386/27.02.16	167500.00	Postal Expenses	
36	Rama Chandra Kandi	1454/21.03.16	848.00	Lunch & Tea for Syndicate on 21/08/2016	7/4/16
37	Principal, J.V.K.M., Puri	1496/29.03.16	160000.00	Central Valuation +3 Shastri III year	
38	Principal, J.V.K.M., Puri	1495/29.03.16	3000.00	Contigent Expenses	
39	Principal, Abhaya Skt. College, Kendrapara	1494/29.03.16	247000.00	Adv. For TA/DA/Remu to Examiners	
40	Principal, Abhaya Skt. College, Kendrapara	1493/29.03.16	3000.00	Contigent Expenses	
41	Principal, Rama Chandra Skt. College, Balasore	1492/29.03.16	267000.00	Central Valuation	
42	Principal, Rama Chandra Skt. College, Balasore	1491/29.03.16	3000.00	Contigent Expenses	
TOTAL			5095041.00		
ADVANCE ADJUSTED DURING THE YEAR 2015-16			98395.00		
ADVANCE OUTSTANDING RELATING TO THE YEAR 2015-16			4996646.00		

PARA 8.5: Advance outstanding for more than one year.

The details of advances paid during the year 2014-15 which was remained outstanding as on 31.3.15 along with their subsequent adjustments made during the year 2015-16 & 2016-17 are furnished in the following table.

Details of advance paid during the year 2014-15 which has not been adjusted as on 31.03.2015
along with their status up to 31.03.2017

Sl. No.	Name of the officer to whom advance paid	Voucher No. & Date	Amount	Purpose	Reference to Adjustment voucher no. / date
1	2	3	4	5	6
A Advance paid during the year 2014-15 which has not been adjusted as on 31.03.2015 but adjusted during 2015-16.					
✓ 1	Dr. Nilambara Bagh	1/04.04.14(UGC)	50000.00	Organisation of cultural activities in P.G. Dept.	186/22.01.16 ✓
✓ 2	Prof. Madhab Ch. Panda	1/04.04.14(UGC)	50000.00	Organisation of cultural activities in P.G. Dept.	168/22.12.15 ✓
3	M/S Banerjee Tours & Travels	451/10.07.14	200000.00	Advance for Exam. Vehicles	82/14.05.15 ✓
4	Prof. Govinda Ch. Kar	702/16.08.14	15000.00	For preparation and printing of cards for convocation.	745/22.09.15 ✓
5	Sri Arakshi Mallick	702/16.08.14	47100.00	For Gold Medals	238/12.06.15 ✓
6	Dr. Rabi Narayan Sahoo	1281/08.01.15	6000.00	TA/DA Advance	38/22.04.15 ✓
7	Sri Sarat Ku. Behera, S.A	1310/16.01.15	1000.00	Refreshment Expenses of field training of 40 nos of Auditors	132/27.05.15 ✓
8	M/S Jayashree Offset, Puri	1368/27.01.15	200000.00	For supply of answer sheet	1147/30.12.15 ✓
9	Sri Dambarudhar Mohanty, S.O	1459/13.02.15	200000.00	Organising V.Cs Conference	962/19.10.15 ✓
10	Sri Dambarudhar Mohanty, S.O	1465/16.02.15	50000.00	Organising V.Cs Conference	962/19.10.15 ✓
11	M/S Jayashree Offset, Puri	1571/09.03.15	300000.00	For supply of answer sheet.	1147/30.12.15 ✓
12	Sri Parasar Mohapatra, PEO	1355/22.01.15	4000.00	Refereshment for Republic Day	383/13.07.15 ✓
TOTAL [A]			1123100.00		
B Advance paid during the year 2014-15 which has not been adjusted as on 31.03.2015 but adjusted during 2016-17.					
✓ 1	Smt. Anupama Satpathy	1/04.04.14(UGC)	50000.00	Organisation of cultural activities in P.G. Dept.	UGC 09/23.04.16 ✓
2	Prof. Pramod Ch. Mishra	437/02.07.14	8003.00	For 34th foundation & felicitation	262/16.05.16 ✓

3	Dr. Duttahari Behera, Lect.	702/16.08.14	4000.00	For photographs & video shooting	702/25.08.16
4	Prof. Govinda Ch. Kar	86/2.02.15(UGC)	150000.00	Organising National Seminar	UGC/10/26.04.16
5	Prof. Kamalesh Mishra	86/2.02.15(UGC)	150000.00	Organising National Seminar	UGC/25/12.05.16
TOTAL [B]			362003.00		
C	Advance paid during the year <u>2014-15</u> which has not been adjusted as on 31.03.2015 and also remained unadjusted till close of audit. (Recommended for surcharge)				
1	Sri Siba Sundar Mishra, Wireman	401/23.06.14	7500.00	For innaguration of Examination hall & auditorium	
2	Sri Sukadev Sahoo, SA	437/02.07.14	500.00	For packing of books	
3	All Centre Suptds	456/11.7.14	51996.00	Postal Expenses	
4	All Centre Suptds	486/17.07.14	65436.00	Postal Expenses	
5	Sri Siba Prasad Narendra, JE	546/19.07.14	11000.00	TA/DA, Advance for attending interface meeting at New Delhi.	
6	Sri Devi Prasad Mishra	702/16.08.14	4000.00	For Banner flower & stage decoration	
7	Sri Jagannath Temple Office	1374/29.01.15	21582.00	For booking of tarif to Bhakta Nivas	
8	Sri Biswajit Panda (M/S Panda Tours & Travels)	1542/27.02.15	200000.00	Advance for Exam. vehicles	
9	Principals & all centre Suptds Upasastri 2015	1543/28.02.13	91462.00	Postal Expenses	
10	Prof. Harihar Hota	UGC 104/25.03.15	79224.00	Major Research Project	
TOTAL [C]			532700.00		
GRAND TOTAL			2017803.00		

From the above table it is ascertained that, advances to the tune of Rs. 20,17,803.00 which was paid during the year 2014-15 was remained unadjusted as on 31.03.2015. Out of which, advance of Rs. 11,23,100.00 was adjusted during the year under audit i.e 2015-16 and another sum of advance amounting to Rs. 3,62,003.00 was adjusted during the financial year 2016-17, thus leaving a balance of Rs. 5,32,700.00 which remained outstanding for more than one year. As per Finance Department Circular No. 2221/F dtd. 8.3.2002 read with letter no. 15179/DLFA, dtd. 28.9.2013, advances which remained outstanding for more than one year without any valid reasons is to be treated as loss to the concerned institution and liable to be surcharged against the officials responsible. As such, unadjusted advance to the tune of Rs. 5,32,700.00 which is outstanding for more than one year without any valid reasons are suggested for recovery from the officers as detailed in the table below

Share of Responsibility for advance outstanding for more than one year

Sl. No.	Name & Designation of the Officer	Amount	Remarks
1	Prof. Gangadhar Panda, Vice Chancellor	266350.00	50% share as sanctioning authority
2	Dr. Madhusudan Mishra, Controller of Examination	204447.00	50% share as recommending authority for advance to outside agencies for Exam. Purpose
3	Prof. Pyari Mohan Pattanaik, Registrar IC	10791.00	50% share as recommending authority for advance to outside agencies for booking of Bhaktaniwas Purpose
4	Sri Siba Sundar Mishra, Wireman	3750.00	50% share as Advance holder
5	Sri Sukadev Sahoo, SA	250.00	50% share as Advance holder
6	Sri Siba Prasad Narendra, JE	5500.00	50% share as Advance holder
7	Sri Devi Prasad Mishra	2000.00	50% share as Advance holder
8	Prof. Harihar Hota	39612.00	50% share as Advance holder
TOTAL		532700.00	

However, the viswavidyalaya authorities are once again suggested to initiate a special drive to adjust the outstanding advances at the earliest which is the need of the hour to avoid any further deterioration of the position.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Prof. Gangadhar Panda	Ex-Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalay, PURI	266350.00
2	Dr. Madhusudan Mishra	Controller of Examination and Registrar IC and Registrar IC	Shree Jagannath Sanskrit Viswavidyalay, PURI	204447.00
3	Prof. Pyari Mohan Pattanaik	Professor	Shree Jagannath Sanskrit Viswavidyalay, PURI	10791.00
4	Siba Sundar Mishra	Wireman	Shree Jagannath Sanskrit Viswavidyalay, PURI	3750.00
5	Sukadev Sahoo	Senior Assistant	Now Section Officer Shree Jagannath Sanskrit Viswavidyalay, PURI	250.00
6	Siba Prasad Narendra	University Engineer	Shree Jagannath Sanskrit Viswavidyalay, PURI	5500.00
7	Devi Prasad Mishra	Section Officer, Establishment	Shree Jagannath Sanskrit Viswavidyalay, PURI	2000.00
8	Prof. Harihar Hota	Professor	Shree Jagannath Sanskrit	39612.00

258



AUDIT REPORT
03-07-2017

			Viswavidyalay, PURI	
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PARA: 9 GRANTS

Shree Jagannath Sanskrit Viswabidyalaya - 2015-2016

SNo	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	38942053.00	107497000.00	146439053.00	106116688.00	31-03-2016	40322365.00	
	GRAND TOTAL	38942053.00	107497000.00	146439053.00	106116688.00		40322365.00	

Comments :

PARA 9.1: DETAILED GRANTS POSITION FOR THE YEAR 2015-16

The detailed position of Grants in respect of Shree Jagannath Sanskrit Viswabidyalaya, Puri for the year 2015-16 is furnished in the table below.

STATEMENT SHOWING THE DETAIL POSITION OF GRANTS IN RESPECT OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2015-16						
Sl. No.	Particulars	Un-Utilised Grants as on 01.04.2015	Grants Received during the year 2015-16	T O T A L	Grants utilised / Refunded during the year 2015-16	Unspent Balance of Grants as on 31.03.2016
1	2	3	4	5	6	7
A	STATE GOVERNMENT GRANTS					
1	Grants for Salary & Pensionary benefits	0.00	78397000.00	78397000.00	78397000.00 ✓	0.00
2	Grants for Other Expenses	0.00	2100000.00	2100000.00	2100000.00 ✓	0.00
3	Grants for Infrastructure Development	0.00	25000000.00	25000000.00	17000000.00 ✓	8000000.00
4	Grants for Installation of Wi-Fi	0.00	2000000.00	2000000.00	1999984.00 ✓	16.00
	TOTAL [A]	0.00	107497000.00	107497000.00	99496984.00	8000016.00
B	UGC GRANTS					
1	UGC Grants pertaining to XII Plan	29572365.00	0.00	29572365.00	5347846.00	24224519.00
2	UGC Grants up to XI Plan (Unclassified)	9369688.00	0.00	9369688.00	1271858.00	8097830.00

TOTAL [B]	38942053.00	0.00	38942053.00	6619704.00	32322349.00
GRAND TOTAL [A + B]	38942053.00	107497000.00	146439053.00	106116688.00	40322365.00

PARA 9.2: DETAILS OF GRANTS RECEIVED DURING THE YEAR 2015-16.

The details of grants received during the year 2015-16 are furnished in the following table.

Sl. No.	Sanction Order No./Date	Amount of Grants	Purpose
1	2	3	4
State Govt. Grants			
1	HE-FE-IA-PLAN-0007/2015/20002/HE, dt.08.09.2015	37198500.00	Salary & Pensionary benefits(Non-Plan)
2	HE-FE-IA-PLAN-0001/2016/4112/HE, dt.22.02.2016	41198500.00	Salary & Pensionary benefits(Non-Plan)
TOTAL		78397000.00	Salary & Pensionary benefits(Non-Plan)
3	HE-FE-IA-PLAN-0007/2015/20002/HE, dt.08.09.2015	1050000.00	Other Grants
4	HE-FE-IA-PLAN-0001/2016/4112/HE, dt.22.02.2016	1050000.00	Other Grants
TOTAL		2100000.00	Other Grants
5	HE-FE-I(A)-PLAN-0007/2015/12234/HE, dt.09.06.2015	25000000.00	Infrastructure Development Grant for Constn. Of 105 sead Ladies Hostel of S.J.S.V., Puri during the year 2015-16. (Balance cost out of approved Rs.4.00 Cr.)
6	HE-FE-VII-PLAN-0006/2015/17430/HE, dt.06.08.2015	2000000.00	Installation of Wi-Fi system in S.J.S.V., Puri (Mademasation of Qlty. Edn)
TOTAL STATE GOVT. GRANTS		107497000.00	
7	U.G.C. Grants	0.00	
GRAND TOTAL		107497000.00	

PARA 9.3: YEAR WISE BREAK-UP OF UNSPENT GRANTS

The year wise break-up of unspent Grants as on 31.03.2016 is furnished below.

YEAR WISE BREAK-UP OF UNSPENT GRANTS AS ON 31.03.2016	
YEAR	AMOUNT
2015-16	8000016.00
2014-15	0.00
Prior to 2014-15	32322349.00
TOTAL	40322365.00

PARA 9.4: Comments on Grants

- 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 2015-16 is 72.46 % 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.
- 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.
- 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.
- 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. 80,00,016.00 which remained un-utilised as on 31.03.2016.

Further, the condition no. 10 of the UGC funds release order dated 30.08.2012 relating to General Development Assistance Scheme during XIIth Plan Period (2012-13 to 2016-17) reads as follows, "the grantee institution shall ensure the utilization of grants-in-aid for which it is being sanctioned. In case of non-utilisation / part-utilisation, the simple interest @ 10 % per annum as amended from time to time on un-utilised amount from the date of drawl to the date of refund as per provisions contained in General Financial Rules of Government of India will be charged." As evident from the position vide para no. 9.1, UGC Grants pertaining to XIIth Plan Period to the tune of Rs. 2,42,24,519.00 was remained un-utilised as on 31.03.2016. Needless to suggest that the balance funds must be utilized during the year 2016-17 which is the ultimate year of the discussed Plan Period in order to achieve the desired target for which the grants fund was meant for in one hand and also to avoid payment of any penal interest on the other.

AUDIT REPORT
03-07-2017

PARA 10 UTILISATION CERTIFICATE

Shree Jagannath Sanskrit Viswabidyalaya - 2015-2016

Sino	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	01-04-2015	64138367.00	106116688.00	170255055.00	103655885.00	31-03-2016	66599170.00	
	GRAND TOTAL	64138367.00	0.00	170255055.00	103655885.00		66599170.00	

Comments :

PARA 10.1: POSITION OF UTILISATION CERTIFICATE:

As evident from the above table, Utilisation Certificate for a huge volume of utilised grants i.e. to the tune of Rs. 6,65,99,170.00 is pending for submission as on 31.03.2016. 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. 6,65,99,170.00 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 10.2: Year Wise Break Up of pending UC:

The year wise break up of grants utilised but for which UC is still pending for submission as on 31.03.2016 is furnished below. The figures are worked out basing on the data furnished in the last Audit Report and records made available to present audit.

YEAR WISE BREAK UP OF PENDING UC as on 31.03.2016			
Sl. No.	Reference to Year of Expenditure	Amount for which UC is pending for submission as on 31.03.2016	Remarks
i	Up to 2013-14	2,26,58,849.00	
ii	2014-15	2,40,000.00	
iii	2015-16	4,37,00,321.00	
	TOTAL	6,65,99,170.00	

PARA 10.3: Details of UC submitted during the year 2015-16:

The details of Utilisation Certificates submitted during the year 2015-16 as ascertained from the available records is furnished here under

Details of U.C. submitted during the year 2015-16					
Sl. No.	University Lr.No./Date	Amount for which U.C. has been sent	Particulars of Grants	Ref. to year of grants	Ref. to year of expenditure
1	2	3	4	5	6

[A] State Govt. Grants					
1	1301/31.03.16	17000000.00	Infrastructure Dev. Grants (105 seated Ladies Hostel)	2015-16	2015-16
2	1301/31.03.16	1999984.00	Installation of Wi-Fi system	2015-16	2015-16
3	87/07.01.16	37198500.00	Salary & Pensionary benefits	2015-16	2015-16
4	87/07.01.16	870037.00	Other Grants	2015-16	2015-16
5	3089/31.07.15	35700000.00	Salary & Pensionary benefits	2014-15	2014-15
6	3089/31.07.15	1191883.00	Other Grants	2014-15	2014-15
Total [A]		93960404.00			
[B] U.G.C. Grants [XII Plan(2012-13 to 2016-17)]					
7	1304/31.03.2016	504719.00	Gen. Dev. Assistance scheme XIIth Plan	2012-13	2013-14
8	1304/31.03.2016	3842916.00	Gen. Dev. Assistance scheme XIIth Plan	2012-13	2014-15
9	1304/31.03.2016	5347846.00	Gen. Dev. Assistance scheme XIIth Plan	2012-13	2015-16
Total [B]		9695481.00			
GRAND TOTAL		103655885.00			

The total amount of expenditure for which UC is due for submission during the year under audit i.e. 2015-16 is Rs. 17,02,55,055.00 but as detailed in the above table, UC for an amount of Rs. 10,36,55,885.00 only was submitted during the year. The total percentage of submission of UCs was only 60.88 % of total UCs due which is obviously not encouraging. Hence, the attention of higher authorities is invited in the matter to impress upon the University officials to initiate special drive for early submission of pending UCs and compliance reported to audit.

PARA 11 MISAPPROPRIATION & DEFALCATION

11.1 -

No cases of misappropriation of cash was detected during the year under audit, hence no comments.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No cases of loss of stock & stores was detected during the year under audit, hence no comments.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Non-realisation of rent of the building used as ATM counter by SBI AOSP – 19-20

Study of the file no. Dev.-62/98 revealed the following points.

1. In response to the proposal for opening of an ATM counter inside the University premises, the Chief Manager, SBI, Puri vide their letter no. 60, dated 01.01.2011 has requested the University authorities to provide suitable accommodation for the purpose preferably at the main gate of the viswavidyalaya. It was also categorically expressed there-in that 'rent will be paid as per negotiation' (p-167/c).
2. The Development officer of the University vide his letter no. 2441, dated 01.05.2012 requested the Chief Manager, SBI, Puri to fix up the rent as per rules of the bank and to make necessary arrangements for up to date payment (p-226/c).
3. From the letter no. 2434, dated 02.05.2013 of the Development officer, SJSV addressed to the Chief Manager, SBI, Bhubaneswar (at p-272/c), it is learnt that
 - (i) ATM counter is functioning since May, 2011.
 - (ii) During course of discussion by the then V.C. with G.M. & D.G.M. of SBI, it was agreed upon to fix the rent of ATM counter building @ Rs. 5000.00 per month.
 - (iii) The above facts also endorsed by the University Engineer in his official note at p-109/N of the file.
4. In the Officers' level meeting held on 26.12.2013, the fair rent offered by SBI authorities for the ATM counter @ Rs. 5000.00 p.m. was adjudged as justified and it was also decided to execute a bi-parties agreement for the purpose (p-333/c).
5. The Development officer of the University vide his letter no. 2716, dated 03.06.2014 intimated the Chief Manager, SBI, Puri regarding acceptance of the mutually agreed fair rent @ Rs. 5000.00 p.m. and also requested to execute the necessary bi-parties agreement (p-344/c).

Looking at the facts, circumstances & development of events narrated above, the audit is of view that even though a series of correspondences, discussions & meetings were held but no outcome oriented effective steps were taken by the learned authorities to save the university from recurring financial loss arising due to non-realization of rent of its own property.

Moreover, it is pertinent to mention that the issue was also raised by last audit and the university authorities assured then for execution of the required bi-parties agreement on priority basis.

As such, through issue of audit objection memo, it was asked to intimate audit as regards execution of any Agreement for the purpose along with Amount of rent collected, if any. Further, in the Audit Objection memo, it was also categorically indicated that in absence of any valid reply, the amount of income due during the year 2015-16 i.e. Rs. 60,000.00 (@ Rs. 5000.00 p.m. for 12 months) will be treated as 'loss'. In response, it was replied "the copy of the officers level meeting held on 26.12.2013 has already been communicated to the Registrar and University Engineer vide office letter no. 205, dated 16.01.2014. as per the said proceedings, the University Engineer has been requested to take necessary follow up action vide this office letter no. 2669, dated 30.05.2014. Action taken by the U.E. is awaited so far." The reply is up to the point of objection raised by audit. Shifting of responsibility can never save the viswavidyalaya from sustaining recurring financial loss. As such, non-realization of rent of ATM counter during the year 2015-16 amounting to Rs. 60,000.00 is treated as loss and for this loss, the following officers are held responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs.)
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AUDIT REPORT

03-07-2017

1	Dr. Madhusudan Mishra	Controller of Examination and Registrar IC	Shree Jagannath Sanskrit Viswavidyalaya, PURI	20000.00
2	Prof. Gangadhar Panda	Ex-Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalaya, PURI	20000.00
3	Prof. Govinda chandra Kar	Development Officer IC	Shree Jagannath Sanskrit Viswavidyalaya, PURI	20000.00

13.2 - Less deposit of building rent by SBI, Shree Vihar branch AOSP – 21-22

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.**

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, 2015 to February, 2016 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 2015-16 as calculated below.

Rent due for collection during the year 2015-16.	Rent deposited by the bank during the year 2015-16	Loss due to Short-deposit
Rs. 2,41,632.00	Rs. 2,17,464.00	Rs. 24,168.00
(Rs. 20,136.00 x 12)	(Rs. 18,122.00 x 12)	

In view of the above, either the reason of such short deposit by the bank or recoupment of the short deposit by University from the bank, if any may be intimated to audit.

The aforesaid audit observations were asked to be confirmed & commented upon through issue of audit objection memo. In response, the local authority replied that the SBI, SJSV Branch will be apprised of the fact for necessary compliance. The reply is not convincing and the short-deposit of rent amounting to Rs. 24,168.00 need be realised from SBI failing which the following officers are considered responsible for the loss

Responsible Person for this paragraph

Sno	Name	Designation	Address	Amount(In Rs.)
1	Dr. Madhusudan Mishra	Controller of Examination and Registrar IC	Shree Jagannath Sanskrit Viswavidyalaya, PURI	8056.00
2	Prof. Gangadhar Panda	Ex-Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalaya, PURI	8056.00
3	Prof. Govinda chandra Kar	Development Officer IC	Shree Jagannath Sanskrit Viswavidyalaya, PURI	8056.00

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

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

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

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

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

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

Responsible Person for this paragraph

Sino	Name	Designation	Address	Amount(In Rs.)
1	Dr. Madhusudan Mishra	Controller of Examination and Registrar IC	Shree Jagannath Sanskrit Viswavidyalaya, PURI	101776.00
2	Prof. Gangadhar Panda	Ex-Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalaya, PURI	101776.00
3	Prof. Govinda chandra Kar	Development Officer IC	Shree Jagannath Sanskrit Viswavidyalaya, PURI	101776.00

PARA: 14 AUDIT OF EXPENDITURE

14.1 - ENCASHMENT IN LIEU OF UNUTILISED LEAVE PAID IN EXCESS AOSP- 02-06

On checking of Acquittance Roll relating to payment of retirement benefits to University employees, it is found that while calculating encashment in lieu of unutilized leave (Unutilised leave salary), the components such as House Rent Allowance (HRA), Other Allowances (OA) etc were taken into consideration which are not admissible for the purpose. It is to be mentioned here that only the last Basic Pay, Grade Pay & Dearness Allowance should have been taken into account while computing the unutilized leave salary claim of a retired employee. As a result of such inadmissible inclusion of above mentioned compensatory allowances, a total amount of Rs. 4,43,609.00 was paid in excess. The details are furnished in the following table.

Sl. No.	Name and designation of the employee / Sanction order no. & date	Drawn / payment particulars	Due / Admissible details	Amount of Excess Payment	Ref. to Acqtn Roll page no	Remarks
1	Sri Keshab Chandra Dash, Retd. Professor O/o no. 1611/31.03.2015	Last Basic Pay : 61410 Grade pay : 10000 DA @ 113% : 80693 HRA@10% : 7141	Last Basic Pay : 61410 Grade pay : 10000 DA @ 113% : 80693 Total :152103	71,410.00	107	

248

AUDIT REPORT

03-07-2017

		Total :159244 Payment made: $159244 \times 300/30 =$ 15,92,440	Payment admissible: $152103 \times 300/30 =$ 15,21,030			
2	Sri Kishore Chandra Padhy, Retd. Professor O/o no. 1048/18.03.2016	Last Basic Pay : 63560 Grade pay : 10000 DA @ 113% : 83123 HRA@10% : 7356 Total :164039 Payment made: $164039 \times 300/30 =$ 16,40,390	Last Basic Pay : 63560 Grade pay : 10000 DA @ 113% : 83123 Total :156683 Payment admissible: $156683 \times 300/30 =$ 15,66,830	73,560.00	115	
3	Sri Braja Kishore Swain, Retd. Professor O/o no.	Last Basic Pay : 59330 Grade pay : 10000 DA @ 100% : 69330 HRA@10% : 6933 Total :145593 Payment made: $145593 \times 259/30 =$ 12,56,953	Last Basic Pay : 59330 Grade pay : 10000 DA @ 100% : 69330 Total :138660 Payment admissible: $138660 \times 259/30 =$ 11,97,098	59,855.00	71	
4	Sri Sarbananda Mishra, Retd. Professor O/o no. 1543/10.03.2015	Last Basic Pay : 44820 Grade pay : 9000 DA @ 107% : 57587 HRA@10% : 5382 Total :116789 Payment made: $116789 \times 296/30 =$	Last Basic Pay : 44820 Grade pay : 9000 DA @ 107% : 57587 Total :111407 Payment admissible: $111407 \times 296/30 =$ 10,99,216	53,102.00	85	

5	Sri Dibakar Mahapatra, Retd. Professor O/o no. 1217/30.03.2016	11,52,318 Last Basic Pay : 48170 Grade pay : 10000 DA @ 125% : 72713 HRA@10% : 5817 Total : 136700 Payment made: 136700 x 211/30= 9,61,457	Last Basic Pay : 48170 Grade pay : 10000 DA @ 125% : 72713 Total : 130883 Payment admissible: 130883 x 211/30= 9,20,544	40,913.00	132
6	Sri Laxmidhar Mohanty, Retd. Peon O/o no. 4554/31.10.2015	Last Basic Pay : 9050 Grade pay : 1800 DA @ 113% : 12261 HRA@10% : 1085 O.A. : 100 Total : 24296 Payment made: 24296 x 300/30= 2,42,960	Last Basic Pay : 9050 Grade pay : 1800 DA @ 113% : 12261 Total : 23111 Payment admissible: 23111 x 300/30= 2,31,110	11,850.00	27
7	Sri Purnendu Kumar Puri, Retd. O/o no. 2035/28.04.2015	Last Basic Pay : 12500 Grade pay : 4200 DA @ 113% : 18871 HRA@10% : 1670 Total : 37241 Payment made: 37241 x 293/30= 3,63,720	Last Basic Pay : 12500 Grade pay : 4200 DA @ 113% : 18871 Total : 35571 Payment admissible: 35571 x 293/30= 3,47,410	16,310.00	36

24/8

ALFA

AUDIT REPORT

03-07-2017

8	Sri Markanda Sethy, Retd. Sr. Asst. O/o no. 1067/19.03.2016	Last Basic Pay : 16500 Grade pay : 4600 DA @ 119% : 25109 HRA@10% : 2110 O.A. : 32 Total : 48351 Payment made: 48351 x 300/30= 4,83,510	Last Basic Pay : 16500 Grade pay : 4600 DA @ 119% : 25109 Total : 46209 Payment admissible: 46209 x 300/30= 4,62,090	21,420.00	42	
9	Sri Kulamani Sethy, Retd. Library Attendant O/o no. 1339/18.03.2016	Last Basic Pay : 10190 Grade pay : 2200 DA @ 119% : 14744 HRA@10% : 1239 Total : 28373 Payment made: 28373 x 300/30= 2,83,730	Last Basic Pay : 10190 Grade pay : 2200 DA @ 119% : 14744 Total : 27134 Payment admissible: 27134 x 300/30= 2,71,340	12,390.00	42	
10	Sri Kshetramohan Mahapatra, Retd. Library Attendant O/o no. 1083/19.03.2016	Last Basic Pay : 10190 Grade pay : 2200 DA @ 119% : 14744 HRA@10% : 1239 Total : 28373 Payment made: 28373 x 300/30= 2,83,730	Last Basic Pay : 10190 Grade pay : 2200 DA @ 119% : 14744 Total : 27134 Payment admissible: 27134 x 300/30= 2,71,340	12,390.00	42	

11	Sri Chandra Sekhar Das Mahapatra, Retd. S.O. O/o no. 1135/22.03.2016	Last Basic Pay : 17410 Grade pay : 4800 DA @ 119% : 26430 HRA@10% : 2221 Total : 50861 Payment made: 50861 x 27/30= 45,775	Last Basic Pay : 17410 Grade pay : 4800 DA @ 119% : 26430 Total : 48640 Payment admissible: 48640 x 27/30= 43,776	1,999.00		
12	Sri Biranchi Narayan Hota, Retd. S.A. O/o no. 1126/22.03.2016	Last Basic Pay : 17140 Grade pay : 4800 DA @ 119% : 26109 HRA@10% : 2194 Total : 50243 Payment made: 50243 x 300/30= 5,02,430	Last Basic Pay : 17140 Grade pay : 4800 DA @ 119% : 26109 Total : 48049 Payment admissible: 48049 x 300/30= 4,80,490	21,940.00		
13	Sri D.K.Tad, Retd. . O/o no. 1456/16.04.2016	Last Basic Pay : 17410 Grade pay : 4800 DA @ 113% : 25097 HRA@10% : 2221 Total : 49528 Payment made: 49528 x 300/30= 4,95,280	Last Basic Pay : 17410 Grade pay : 4800 DA @ 113% : 25097 Total : 47307 Payment admissible: 47307 x 300/30= 4,73,070	22,210.00	46	
14	Sri Madhab Nayak,	Last Basic Pay : 8580	Last Basic Pay : 8580	1,000.00	143	

244)

AUDIT REPORT

03-07-2017

	Retd. S. W. O/o no. 2118/30.04.2014	Grade pay : 1600 DA @ 100% : 10180 O.A. : 100 Total : 20460 Payment made: 20460 x 300/30= 2,04,600	Grade pay : 1600 DA @ 100% : 10180 Total : 20360 Payment admissible: 20360 x 300/30= 2,03,600			
15	Sri Braja Sundar Nayak, Retd. S.O. O/o no. 2224/27.05.2010	Last Basic Pay : 18420 Grade pay : 4600 DA @ 35% : 8057 O.A. : 80 Total : 31157 Payment made: 31157 x 300/30= 3,11,570	Last Basic Pay : 18420 Grade pay : 4600 DA @ 35% : 8057 Total : 31077 Payment admissible: 31077 x 300/30= 3,10,770	800.00	261	
16	Sri Mohan Jena, Retd. D.C.D. O/o no. 3773/28.09.2016	Last Basic Pay : 9380 Grade pay : 1900 DA @ 125% : 14100 HRA@10% : 1128 Total : 26508 Payment made: 26508 x 300/30= 2,65,080	Last Basic Pay : 9380 Grade pay : 1900 DA @ 125% : 14100 Total : 25380 Payment admissible: 25380 x 300/30= 2,53,800	11,280.00	61	
17	Sri Kailash Chandra Dalai, Retd. daftary. O/o no. 3782/28.09.2016	Last Basic Pay : 9380 Grade pay : 1800 DA @ 125% : 13975 HRA@10% : 1118	Last Basic Pay : 9380 Grade pay : 1800 DA @ 125% : 13975 Total : 25155	11,180.00	61	

Total : 26273	Payment made: 26273 x 300/30= 2,62,730	Payment admissible: 25155 x 300/30= 2,51,550		
TOTAL		4,43,609.00		

The above mentioned audit observations were asked to be confirmed and commented upon through issue of audit objection memo. In response, the local authority replied that the excess inadmissible amount paid to the pension holders are being deducted from their pension on instalment basis from the month of March 2017 payable in April 2017. After total recovery, the result will be reported to audit.

Details of audit recovery made through Acq Roll of Pension & Family Pension

SL NO	From whom recovered	Bill No & date	Month of Pension	Amount recovered	Ref. To Acq Roll Page No.
1	2	3	4	5	6
1	Sri Keshab Chandra Dash, Retd. Professor	21/03.04.17	Mar-17	8950	P-37
		199/01.05.17	Apr-17	8950	P-40
		402/31.05.17	May-17	8950	P-43
2	Sri Kishore Chandra Padhi, Retd. Professor	21/03.04.17	Mar-17	9195	P-37
		199/01.05.17	Apr-17	9195	P-40
		402/31.05.17	May-17	9195	P-43
3	Sri Braja Kishore Swain, Retd. Professor	21/03.04.17	Mar-17	7500	P-37
		199/01.05.17	Apr-17	7500	P-40
		402/31.05.17	May-17	7500	P-43
4	Sri Sarbananda Mishra, Retd. Professor	21/03.04.17	Mar-17	6650	P-37
		199/01.05.17	Apr-17	6650	P-40
		402/31.05.17	May-17	6650	P-43
5	Sri Dibakar Mohapatra, Retd. Professor	21/03.04.17	Mar-17	5120	P-37
		199/01.05.17	Apr-17	5120	P-40
		402/31.05.17	May-17	5120	P-43
6	Sri Laxmidhar Mohanty, Retd. Peon	21/03.04.17	Mar-17	1480	P-38
		199/01.05.17	Apr-17	1480	P-41
		402/31.05.17	May-17	1480	P-44
7	Sri Purnendu Kumar Puri, Retd. Dairy-cum-Despatcher	21/03.04.17	Mar-17	2050	P-38
		199/01.05.17	Apr-17	2050	P-41
		402/31.05.17	May-17	2050	P-44
8	Sri Markanda Sethy, Retd. Sr Asst.	21/03.04.17	Mar-17	2680	P-38
		199/01.05.17	Apr-17	2680	P-41
		402/31.05.17	May-17	2680	P-44
9	Sri Kulamani Sethy, Retd. Library Attendant	21/03.04.17	Mar-17	1550	P-38

	199/01.05.17	Apr-17	1550P-41
	402/31.05.17	May-17	1550P-44
10 Sri Kshetramohan Mohapatra, Retd. Library Attendant	21/03.04.17	Mar-17	1550P-38
	199/01.05.17	Apr-17	1550P-41
	402/31.05.17	May-17	1550P-44
11 Sri Chandra Sekher Das Mohapatra, Retd. SO	21/03.04.17	Mar-17	1999P-38
12 Sri Biranchi Narayan Hota, Retd. Sr Asst.	21/03.04.17	Mar-17	2750P-38
	199/01.05.17	Apr-17	2750P-41
	402/31.05.17	May-17	2750P-44
13 Sri Dillip Kumar Tad, Retd. SO	21/03.04.17	Mar-17	2780P-38
	199/01.05.17	Apr-17	2780P-41
	402/31.05.17	May-17	2780P-44
14 Sri Madhab Nayak, Retd. Sweeper-cum-watchman	1660/28.02.17	Mar-17	1000P-38
15 Sri Braja Sundar Nayak, Retd. SO	21/03.04.17	Mar-17	800P-37
16 Sri Mohan Jena, Retd. DCD	21/03.04.17	Mar-17	1410P-38
	199/01.05.17	Apr-17	1410P-41
	402/31.05.17	May-17	1410P-44
17 Sri Kailash Chandra Dalai, Retd. Daftary	21/03.04.17	Mar-17	1400P-38
	199/01.05.17	Apr-17	1400P-41
	402/31.05.17	May-17	1400P-44
Total			168994

As detailed above, a sum of Rs. 1,68,994.00 has already been recovered from the payees out of the total excess payment of Rs. 4,43,609.00 till the date of the exit conference leaving a balance of Rs. 2,74,615.00 which needs recovery from the payees. For such excess payment, the following officers are held responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Address	Amount(In Rs.)
1	Dambarudhar Mohanty	Section Officer, Accounts	Shree Jagannath Sanskrit Viswavidyalaya, PURI.	137308.00
2	Alok Ranjan Behera, OFS	Comptroller of Finance	Shree Jagannath Sanskrit Viswavidyalaya, PURI	137307.00

14.2 - Excess Payment made towards Final GPF withdrawal of Sri Kulamani Sethi, Lab Attendant Retd. GPF A/C No.15 AOSP- 35

On scrutiny of the GPF Cash Book, Payment vouchers, GPF Files, GPF Ledger, GPF Account slip etc for the year 2015-16, it was noticed that vide GPF Acquittance Page-133, a total sum of Rs.37599.00 was paid against the total due of Rs.26357.00 to Sri Kulamani Sethi, Lab. Attendant (Retd.) bearing GPF A/C No.15 towards final payment of GPF. Sri Kulamani Sethi, Lab. Attendant was retired from University Service w.e.f. 31.08.2015 and his final GPF Payment was sanctioned vide O/O No.4114, dt.29.09.2015. Thus, an amount of Rs.11242.00 (37599.00-26357.00) was paid in excess to Sri Kulamani Sethi on this score. The details regarding the amount of final GPF amount due are given hereunder.

Amount of Final GPF amount due:-

(i)	Opening balance at credit as on 01.04.2015.	Rs.23178.00
(ii)	Add. Deposit during the year 2015-16.	Rs. 2812.00
(iii)	Total	Rs.25990.00
(iv)	Less withdrawals made during the year 2015-16.	Nil
(v)	Balance	Rs.25990.00
(vi)	Add. Interest @ 8.7%	Rs. 367.00
(vii)	Total amount due on retirement	Rs.26357.00

In view of the above, the excess payment of Rs.11242.00 (37599.00-26357.00) was suggested for recovery. In response to audit objection memo issued on this score, the local authority replied that the amount of Rs. 11,242.00 will be recovered from the month of May in three instalments. The reply does not serve the purpose of audit and Rs. 11,242.00 is suggested for recovery. For such excess payment, the following officers are considered responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Alok Ranjan Behera, OFS	Comptroller of Finance	Shree Jagannath Sanskrit Viswavidyalaya, PURI	2810.00
2	Dr. Madhusudan Mishra	Controller of Examination and Registrar IC	Shree Jagannath Sanskrit Viswavidyalay, PURI	2810.00
3	Dambarudhar Mohanty	Section Officer, Accounts	Shree Jagannath Sanskrit Viswavidyalaya, PURI.	2811.00
4	Rajendra Kumar Mahapatra	Sr. Asst. FUNDS	Shree Jagannath Sanskrit Viswavidyalaya, PURI	2811.00

14.3 - Inadmissible payment of Grade Pay & Enhanced Pay to the persons engaged on consolidated basis.

On scrutiny of the Pay Acquittance Roll along with related files in respect of the employees engaged on consolidated remuneration basis, it is found that in violation to the G.A. Department Resolution No.32010/Gen dt.12.11.13, G.O No.1147/GAD-SC-Rules-0061-2013/17.01.14 read with G.O. No. 33679/F, dated 06.12.2014 and No.5293/F dt.04.03.2015 the following Consolidated employees have been allowed to draw Grade Pay w.e.f. 01.12.2013 and enhanced remuneration @10% of existing remuneration (Pay + Grade Pay) w.e.f. 01.04.2015 which is not admissible in audit because the appointment of the employees was not against any regular Govt. sanctioned post as stipulated in the above mentioned Govt. Orders although the same has been approved by the Syndicate vide Resolution No.22 dated 07.12.13 & Resolution No. 34 dt.27.03.15 respectively. This has resulted in an inadmissible payment of Rs 7,12,740.00 [a sum of Rs.5,08,800.00 towards inadmissible Grade Pay and Rs.2,03,940.00 towards inadmissible 10% enhanced remuneration] to the mentioned staff during the year under audit. The details are furnished in the table below.

Sl. No.	Name of the Employees	Pay	Grade Pay	Existing remuneration per month	Enhanced amount of remuneration @ 10%	Total Grade Pay paid in 12 months till 31.03.2016.	Total enhanced remuneration paid in 12 months till 31.03.16	Total excess paid
1	2	3		4	5	6	7	8
1	Surendra Kumar Bisoi, Jr Asst.	5200	1900	7100.00	710.00	22800.00	8520.00	31320.00
2	Pratap Kumar Barik, C.O.	5200	1900	7100.00	710.00	22800.00	8520.00	31320.00
3	Prativa Behera	5200	1900	7100.00	710.00	22800.00	8520.00	31320.00

240)



AUDIT REPORT

03-07-2017

4	Prasanna Kumar Mohanty, Electrician	5200	1900	7100.00	710.00	22800.00	8520.00	31320.00
5	Siba Sundar Mishra, Wireman	5200	1800	7000.00	700.00	21600.00	8400.00	30000.00
6	Pramod Kumar Pattnaik	5200	1900	7100.00	710.00	22800.00	8520.00	31320.00
7	Niranjana Mishra, Driver	5200	1900	7100.00	710.00	22800.00	8520.00	31320.00
8	Krushna Ch. Jena, Fax Operator	5200	1800	7000.00	700.00	21600.00	8400.00	30000.00
9	Ajaya Kumar Biswal, Sweeper	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
10	Lalitadevi Gochhyat	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
11	Prasanta Kumar Puri, Peon	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
12	Laxhmipriya Prusty, Peon	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
13	Pratap Kumar Behera	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
14	Surya Kumar Mishra	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
15	Bhajan Behera, Sweeper	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
16	Sankarsana Behera, Sweeper	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
17	Sridhar Panda, Peon	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
18	Rabindra Kumar Mohapatra, Peon	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
19	Jaga bahadur Thappa, Watchman	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
20	Pabitra Mohan Patra, Peon	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
21	Duryadhan Naik	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00

22	Rama Chandra Kandi, Attendant	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
23	Laxmidhar Mohanty, Peon	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
24	Harihar Pradhan	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
25	Priyatama Swain, Sweeper	4750	1500	6250.00	625.00	18000.00	7500.00	25500.00
26	Priyadarsini Sahoo, Jr.Asst.	5200	1900	7100.00	710.00	22800.00	8520.00	31320.00
TOTAL						508800.00	203940.00	712740.00

In response to audit objection memo issued seeking clarification on the matter, the local authority replied that all the payments have been made with approval of Syndicate, Comptroller of Finance & Registrar since these employees were engaged in different times to cope up with the day to day works of the University. The reply is not up to the point of objection and is not acceptable as the same does not clarify anything regarding violation of Govt. Orders. As such, the entire payment made on this score during the year under audit amounting to Rs. 7,12,740.00 on such illegal appointment is treated as loss of university fund and suggested for recovery. For such loss, the following officers are considered responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Address	Amount(In Rs.)
1	Alok Ranjan Behera, OFS	Comptroller of Finance	Shree Jagannath Sanskrit Viswavidyalaya, PURI	237580.00
2	Prof. Gangadhar Panda	Ex-Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalaya, PURI	237580.00
3	Dr. Madhusudan Mishra	Controller of Examination and Registrar IC	Shree Jagannath Sanskrit Viswavidyalaya, PURI	237580.00

14.4 - Excess Payment made towards Final GPF withdrawal of Sri Chandra Sekhar Dasmohapatra, S.O.Retd.GPF A/C No.044 AOSP - 34

On scrutiny of the GPF Cash Book, Payment vouchers, GPF Files, GPF Ledger, GPF Account slip etc for the year 2015-16, it was noticed that vide GPF Acquaintance Page-133, a total sum of Rs.227165.00 was paid against the total due of Rs.117994.00 to Sri C.S. Dasmohapatra, S.O.(Retd.) bearing GPF A/C No.044 towards final payment of GPF. Sri Dasmohapatra, Ex-S.O was retired from University Service w.e.f. 30.11.2015 and his final GPF Payment was sanctioned vide O/O No.4954, dt.28.11.2015. Thus, an amount of Rs.109171.00 (227165.00-117994.00) was paid in excess to Sri Dasmohapatra on this score. The details regarding the amount of final GPF amount due are given hereunder.

Amount of Final GPF amount due:-

(i)	Opening balance at credit as on 01.04.2015.	Rs.106517.00
(ii)	Add. Deposit during the year 2015-16.	Rs. 2033.00
(iii)	Total	Rs.108550.00
(iv)	Less withdrawals made during the year 2015-16.	Nil
(v)	Balance	Rs.108550.00
(vi)	Add. Interest @ 8.7%	Rs. 9444.00

(vii) Total amount due on retirement Rs.117994.00

In view of the above, the excess payment of Rs.109171.00 (227165.00 – 117994.00) was suggested for recovery. In response to audit objection memo issued on this score, the local authority replied that the amount of Rs. 1,09,171.00 has already been recovered from pension of Sri C.S. Dasmohapatra, S.O. (retd.) which was verified by audit. As such, the para is dropped.

14.5 - Staff Position of SJSV, Puri

Rule 32 of Odisha Universities Accounts manual, 1987 stipulates that in order to facilitate the checking and scrutiny of pay bills of all the employees of the University and to ensure that no one is paid more than his dues; the establishment section shall maintain a permanent Audit Register in the prescribed form. Detailed particulars of all the employees viz. date of joining, scale of pay, present pay & DA etc. shall be entered therein. Every fresh appointment, removal from service, revision of the strength of the establishment etc. shall be entered therein as soon as it is made and the authority ordering the changes clearly indicated. Each entry shall be attested by the Finance Officer. But the said register has not been maintained in this university; as such, the local authority is requested to ensure the maintenance of the same henceforth.

However, basing on the records available to audit, the staff position of Shree Jagannath Sanskrit Vishwavidyalaya, Puri during the year 2015-16 is furnished below.

SHRI JAGANNATH SANSKRIT VISHVAVIDYALAYA, SHRI VIHAR, PURI

STAFF POSITION AS ON 01.04.2015

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

18	Diarist-cum-Dispatcher	5200-20200+GP-2000	1	1	0
19	Driver	5200-20200+GP-2000	2	1	1
20	Library Attendant	5200-20200+GP-1800	2	2	0
21	Duftary	4440-14680+GP-1750	1	1	0
22	Matron	4440-14680+GP-1750	1	1	0
23	Peon	4440-14680+GP-1600	16	16	0
24	Sweeper-cum-Watchman	4440-14680+GP-1500	7	6	1
25	Watchman	4440-14680+GP-1500	1	1	0
26	Professor	37400-67000+GP-10000	7	4	3
27	Reader	37400-67000+GP-9000	12	10	2
28	Lecturer	15600-39100+GP-6000	19	2	17
29	Principal, B.Ed	15600-39100+GP-6000	1	0	1
30	Lecturer, B.Ed	15600-39100+GP-6000	6	5	1
CARS					
1	Research Officer	15600 (Consolidated)	3	3	0
2	Clerk-cum-Typist	5200 (Consolidated)	1	0	1
3	Peon	4440 (Consolidated)	1	1	0
TOTAL			119	84	35

PARA: 15 AUDIT ON WORKS

15.1 - Construction / Development of Lawn in the premises at SJSV, Puri AOSP – 07 & 27-31

During course of audit, it was noticed that vide UGC Cash Book voucher no. 224, dated 31.03.2016, a sum of Rs. 38,252.00 towards Royalty & Rs. 18,596.00 towards Labour Cess was paid to the Tahasildar, Puri & District Labour Officer, Puri respectively. In this context, the file relating to Development of Lawn along with Watch Register for deduction & remittance of Govt. dues was asked for production vide AOSP no. 07. On scrutiny of the related file bearing no. Dev.-78/2014, the audit observes as follows:

1. In Tender Call notice no. 6682, dated 29.12.2014 published in the Odia daily 'the Samaj' on 30.12.2014, the cost of the project was notified to be within or less than an amount of Rs. 16,70,800.00 (p-13/c).
2. The Tender Committee in their meeting held on 16.01.2015 recommends the name of Sri Ratikanta Nayak, contractor as the lowest bidder and award the work in his favour (p-28/c).
3. Work order in favour of Sri Ratikanta Nayak, contractor issued vide letter no. 770, dated 10.02.2015 where-in the condition no. 07 reads as 'The bill submitted by the contractor shall be inclusive of all types of taxes etc.' (p-60/c).
4. As per the conditions laid down in the agreement dated 13.02.2015 between Sri Ratikanta Nayak, contractor and University represented by the Registrar, the allotted/sanctioned work value is Rs. 16,70,800.00 and there shall be no escalation in the estimated cost of the work in

236)



AUDIT REPORT

03-07-2017

any case (p-73-64/c).

5 Of late, on 16.02.2015, a detailed estimate for Rs. 19,76,141.00 was prepared by the University Engineer against the estimated cost of Rs. 16,70,800.00 without any supporting lead statement or Analysis of rates. Further, the draft estimate was neither technically sanctioned nor administratively approved by the competent authorities (15/N & 85-82/c).

6 In supersession of the work order no. 770, dated 10.02.2015, fresh work order was issued in favour of Sri Ratikanta Nayak, contractor vide no. 941, dated 16.02.2015 to execute the work as per estimate prepared by the University Engineer (p-90/c). Noteworthy to mention that if the university authorities felt that the initial tender call was inadequate to meet their needs, then they could have opt for a fresh call of tender by cancelling the initial one. But in this case, the contractor was allowed to avail the privilege of an escalated estimate value over the estimated cost determined in TCN as well as Agreement.

7 Surprisingly, the contractor himself and not the University Engineer has submitted a bill of claim for Rs. 22,15,521.00 w.r.t. work order no. 770, dated 10.02.2015 which was superseded by work order no. 941, dated 16.02.2015 (p-94-91/c).

8 Final bill dated 27.03.2015 amounting to Rs. 18,59,590.00 was prepared by the University Engineer but surprisingly, no reference to any MB is found there regarding record of any detailed measurement & check measurement by the competent authorities. Measurements shown in the final bill as regards items like Cleaning of unwanted shrubs..., Clearing of debris..., Filling of sand for leveling of low lying land..., Supply & stacking of good quality garden soil..., Supply & stacking of well decomposed cow dung...etc. require pre-measurement as the actual quantity of these items could not be measured once the materials executed / utilized in the project. But reference to no such pre-measurement was found recorded in the bill (p-103-100/c). As such, so far as execution of these items are concerned, the actual quantity executed as mentioned in the bill is not free from doubt.

9 The royalty & labour cess as calculated below should have been deducted from the gross amount of the bill before making net payment to the contractor which has not been done in this case.

Royalty Due:

Sand 32304 .00 cft.+ Garden soil/ earth 16933.34 cft= 49237.34 cft or 1394.34 cum.

1394.34 cum @ 27.44 / cum = Rs. 38,252.00

Labour cess Due:

L Cess @ 1% of the cost of the work i.e 1% of Rs. 18,59,590.00 = Rs. 18,596.00

10 Astonishing to note that orders have been passed for payment of Rs. 16,70,800.00 from UGC grants meant for 2014-15 and recommended payment of rest amount from UGC grants of next FY 2015-16. Mention may be made that claim of a single bill which exceeds the estimated cost paid by splitting which is irregular (p-24-27/N).

11. No photographs of the site condition before execution, during execution and of the project after completion is kept in the case record / file.

Neither before going for Tender call nor before issue of work order, any detail estimate / quantum of items of work to be executed was determined. Similarly, neither any rate quoting documents nor any document in support of the firms' expertise in the field of land scalping & garden maintenance as demanded during tender call was found in the file. In view of the above, the audit shall not hesitate to opine that the whole series of events were allowed to develop in an arbitrary manner.

However, during the year under audit, a revised bill was prepared for Rs. 19,16,438.00 (18,59,590.00 + 38,252.00 + 18,596.00) including the royalty & L.Cess separately and sanction was accorded vide order no. 1285, dated 31.03.2016 for deposit of the above royalty & labour cess with proper quarters.

In this context, it is to be mentioned here that the item of work ' Filling of sand locally procured to fill up the low lying portion to bring its level up to the level of road and parking area including leveling by mechanical means' was never in the 'Deion of works' attached with the Tender Call Notice dated 29.12.2014, but on 16.02.2015 i.e. after the tender was finalized, work order has been issued & agreement has been executed with the contractor, a detail estimate was prepared where-in the above item of work was provided for a total volume of 37688 cft. @ Rs. 17.10 / cft. For Rs. 6,44,665.00.

Further, addition of Labour Cess @ 1% in the revised bill and its subsequent deduction & deposit with proper quarter is admitted in audit as the same was not included in the initial estimate / bill. But generally, royalty is included while the rate of a particular item of work is arrived (Cost + Conveyance + Royalty). So, arbitrary inclusion of the same to the total bill cannot be admitted by audit in absence of analysis of rate. Hence, detail analysis of rates paid for the items 'Filling of sand' & 'Supplying & spreading of good quality garden soil' may be shown to audit or else the royalty amount of Rs. 38,252.00 which was added to the total bill without evidencing any justification shall be treated as excess payment and subject to recovery.

In response to the audit objection memo issued on the aforesaid issue, it was replied that the said matter is now under vigilance enquiry and the concerned file is under custody of the development officer as per the advice of the vigilance authorities. The local authority was also expressed their inability to comply & comment in this regard until the final report from the vigilance cell is obtained.

In view of the above, the entire amount spent on the project to the tune of Rs.17,27,648.00 (Rs. 16,70,800.00 + Rs. 38,252.00 + Rs. 18,596.00) is kept under objection till the audit queries were met and out of which Rs. 38,252.00 paid towards royalty is suggested for recovery in absence of any analysis of rate. For this loss, the following officers are considered responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Address	Amount(In Rs.)
1	Prof. Gangadhar Panda	Ex-Vice Chancellor	Shree Jagannath Sanskrit Viswavidyalaya, PURI	7650.00
2	Alok Ranjan Behera, OFS	Comptroller of Finance	Shree Jagannath Sanskrit Viswavidyalaya, PURI	7650.00
3	Dambarudhar Mohanty	Section Officer, Accounts	Shree Jagannath Sanskrit Viswavidyalaya, PURI	7651.00
4	Siba Prasad Narendra	University Engineer	Shree Jagannath Sanskrit Viswavidyalaya, PURI	7651.00
5	Prof. Govinda chandra Kar	Development Officer IC	Shree Jagannath Sanskrit Viswavidyalaya, PURI	7650.00

15.2 - Installation & Commissioning of Wi-Fi connectivity in SJSV campus AOSP – 07 & 31- 33

On checking of General (Main) Cash Book w.r.t. Paid Vouchers for the year 2015-16, it was noticed that a sum of Rs. 19,99,984.00 was paid to M/s Zend Technology, Bhubaneswar vide voucher no. 1497, dated 30.03.2016 towards installation and connectivity of Wi-Fi in the University premises. In this context, the related file & other connected records were asked for production before audit vide AOS page no. 07. On going through the file, the development of events as observed is enunciated below.

- State Government grants of Rs. 20,00,000.00 was sanctioned in favour of SJSV, Puri vide order no. 17430/HE, dated 06.08.2015 towards installation of Wi-Fi system in the university campus during the FY 2015-16.
- A high level meeting was held on 10.09.2015 to discuss on installation of Wi-Fi at SJSV campus where-in it was unanimously decided to entrust the said work to BSNL or its sponsored agency.
- The decision taken in the meeting on 10.09.2015 was revised and it was decided to adopt the procedure followed by other sister universities in this matter i.e. assignment of work by inviting Tender Call Notice (p-16/N).
- Sealed quotations were invited vide QCN no. 429, dated 02.02.2016 which was published in the odia daily 'the Samaj' on 03.02.2016.
- The Tender Committee of the Viswavidyalaya in its meeting held on 16.02.2016 recommended to award the work in favour of M/s Zend Technology, Bhubaneswar expressively considering the fact that the firm has already executed successfully the said work under the same scheme in four Government Colleges. Accordingly, the work order was issued vide letter no. 676, dated 16.02.2016. Further, an agreement was also executed between M/s Zend Technology, Bhubaneswar & SJSV represented by the Registrar on 19.02.2016 for the purpose.
- The action taken by the Vice Chancellor on issuance of work order in favor of M/s Zend Technology, Bhubaneswar was ratified by the Syndicate in their meeting held on 25.02.2016 vide Resolution no. 03.
- After completion of the work, the sanction for expenditure & payment of Rs. 19,99,984.00 to M/s Zend Technology, Bhubaneswar was accorded vide Order no. 1252, dated 30.03.2016.

In this context, the following audit queries may please be met.

- The reason of taking a decision in favour of BSNL in the meeting held on 10.09.2015 and subsequently changing the decision for awarding the work to BSNL.
- Although, the comparative statement placed at p-48/c, the detailed tender documents submitted by the firms are not available in the file.
- Out of 06 nos. of quotations received, 02 nos. of bidders had not deposited the EMD amount and thus rejected but the rest 04 nos. of firms who had participated in the tender deposited the required EMD amount of Rs. 40,000.00 each.
- As seen from the comparative statement placed at p-48/c, only the financial bid was taken into consideration while finalizing the tender but no evidence was found in the file regarding consideration & finalization of the Technical bid which was essential as the project involves technological installation as well as sizable grants fund.

AUDIT REPORT
03-07-2017

In response to the audit objection memo issued on the aforesaid issue, it was replied that the said matter is now under vigilance enquiry and the concerned file is under custody of the development officer as per the advice of the vigilance authorities. The local authority was also expressed their inability to comply & comment in this regard until the final report from the vigilance cell is obtained.

In view of the above, the entire amount spent on the project to the tune of Rs.19,99,984.00 is kept under objection till the audit queries were met. For such irregularity, the following officers are considered responsible.

- 1 Prof. Govinda Chandra Kar, Development officer I/C
- 2 Sri Debendra Kumar Sethi, S.O. (Dev.)

15.3 - Construction of 105 seated Ladies Hostel at SJSV, Puri

On going through the file no. Dev.-60/2013, the audit observed as follows:

The Syndicate of the Viswavidyalaya in their meeting held on 11.03.2014 vide item no. 05 resolved for construction of 105 seated Ladies Hostel at SJSV, Puri on deposit work basis by the executing agency CPWD within the estimated cost of Rs. 4.00 crores out of the State Government grants. For the purpose, Government of Odisha in Higher Education Department sanctioned Infrastructure Development grants of Rs. 1.50 crores vide Order no. 24786/HE, dated 05.10.2013 and subsequently the balance cost of the project of Rs. 2.50 crores vide Order no. 12234/HE, dated 09.06.2015. Out of the total sanctioned amount, the University authorities during the year 2013-14 released a sum of Rs. 1.50 crores as 1st instalment in favour of the executing agency CPWD vide order no. 1630/SJSV, dated 29.03.2014. Further, during the year under audit i.e. 2015-16, Rs. 80 lakhs as 2nd instalment & Rs. 90 lakhs as 3rd instalment was released in favour of the executing agency vide order no. 4431/SJSV, dated 19.10.2015 & no. 157/SJSV, dated 13.01.2016 respectively aggregating the total cumulative release of funds to the tune of Rs. 3.20 crores for further progress of the project. Though the project was initially targeted to be completed by December, 2015 but till 31.03.2016, it was far away from completion. In this context, the audit suggestions given here under should be adhered to.

- (a) The Viswavidyalaya Authorities should ensure proper execution by the executive agency as per the pre-decided terms & conditions by adequate proper supervision.
- (b) They should also expedite timely completion of the project so as to avoid any possibility of undesired cost escalation.
- (c) Timely submission of UCs to proper quarters should be ensured too.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - B.Ed. 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 2015-16 is furnished below.

Financial Position of B.ED (Shikshya Sastri) Account for the year 2015-16

Opening Balance as on 01.04.2015	41,246.00
Receipt during the year 2015-16 (Bank Interest only)	1,793.00
Total	43,039.00
Expenditure during the year 2015-16	41,801.00

Closing Balance as on 31.03.2016	1138.00
Details of Closing Balance	
SBI, Main Branch, Puri / SB A/C No. 32665989839	Rs.1138.00

16.2 - BRAHMI LADIES HOSTEL

Previously, since inception of the Vishwavidyalaya, the Ladies Hostel was functioning in a rented building. Subsequently one Ladies Hostel was constructed during the year 1999 in the campus of the Vishwavidyalaya 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 only. But the Vishwavidyalaya is compelled to accommodate all the applicants within the limited rooms. During the year 2015-16, 161 1st year students, 167 2nd year students and 25 M.Phil. students were accommodated in the hostel. 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 2015-16 is furnished below.

Financial Position of BRAHMI LADIES HOSTEL for the year 2015-16.	
Opening Balance as per Audit as on 01.04.2015	2735496.20
Receipt during the year 2015-16	1105275.00
Total	3840771.20
Expenditure during the year 2015-16	737754.00
Closing Balance as per cash book/Audit as on 31.03.2016	3103017.20
Details of Closing Balance:	
(i) SBI, Sri Vihar SB A/C No.33276513672	1507933.00
(ii) OGB, Sri Vihar SB A/C No.50	426850.20
(iii) In shape of TDR	1168234.00
TOTAL	3103017.20
Closing Balance as per Bank	
(i) SBI, Sri Vihar SB A/C No.33276513672	1509293.00
(ii) OGB, Sri Vihar SB A/C No.50	426850.20
(iii) T.D.R	1168234.00
Total	3104377.20

232



AUDIT REPORT

03-07-2017

Difference(Excess amount in Bank need to be reconciled)(as per last AR)	1060.00
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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. Though the Chhatrabas has officially 96 seats, keeping in view the demands and the location of the University, the Chhatrabas had admitted 101 Acharya Students and 10 Vishistacharya (M. Phil.) students during the year 2015-16. The financial position of the hostel during the period under audit i.e. 2015-16 is given below.

Financial Position of GENTS HOSTEL for the year 2015-16.

Opening Balance as per Audit as on 01.04.2015	800311.00
Receipt during the year 2015-16	404708.00
Total	1205019.00
Expenditure during the year 2015-16	435433.00
Closing Balance as per cash book/Audit as on 31.03.2016	769586.00
Details of Closing Balance:	
(i) SBI, Sri Vihar SB A/C No.33796519468 S.J.S.V., Sri Vihar, Puri	365959.00
(ii) OGB, SB A/C No.037 Sri Vihar, Puri	88001.00
(iii) TDR No.-RDP-511100103 in NGB	315026.00
TOTAL	769586.00
Difference	Nil

16.4 - G.P.F. Accounts

The GPF Fund is maintained separately to keep the funds accounts of staff along with interest accrued from the fixed deposits.

Financial Position of GPF ACCOUNT for the year 2015-16.

Opening Balance as per Audit as on 01.04.2015	32238218.15
Deposits during the year 2015-16	8173434.00
Total	40411652.15
Withdrawal during the year 2015-16	8108683.00



AUDIT REPORT
03-07-2017

Closing Balance as per Audit as on 31.03.2016	32302969 15
Closing Balance as per Cash book/Bank on 31.03.2016	2041199 15
Difference	30261770 00
Reconciliation:	
Closing Balance on 31.03.2016 as per Cash Book	2041199 15
Add T.D.R Amount not included in the Closing Balance of the Cash Book	30261770 00
Closing Balance on as per audit as on 31.03.2016	32302969 15
Details of Closing Balance	
(i) SBI, SJSV, Sri Vihar, Puri A/C No.10202296947	2041199 15
(ii) T.D.R	30261770 00
Total	32302969 15

16.5 - C.P.F. Accounts

The CPF Fund is maintained separately to keep the funds accounts of staff along with interest accrued from the fixed deposits

Financial Position of CPF ACCOUNT for the year 2015-16.

Opening Balance of as per Audit as on 01.04.2015	1388461 90
Deposit during the year 2015-16	261454 00
Total	1649935 90
Withdrawal during the year 2015-16	0 00
Closing Balance as per audit as on 31.03.2016	1649935 90
Closing Balance as per Cash book on 31.03.2016	453935 90
Difference	1196000 00
Reconciliation:	
Closing Balance as per Cash Book as on 31.03.2016	453935 90
Add: T.D.R Amount which has not been included in the CB of the Cash Book	1196000 00
Closing Balance as per pass book as on 31.03.2016	1649935 90
Details of Closing Balance	
(i) SBI, SJSV, Sri Vihar, Puri A/C No.10202296958	453935 90

(ii) T D R

Total	1196100.00
	1649935.90

16.6 - Pension Accounts

Financial Position of PENSION ACCOUNT for the year 2015-16.

Opening Balance as per Audit as on 01.04.2015	13584696.00
Receipt during the year 2015-16	21402402.00
Total	34987198.00
Expenditure during the year 2015-16	20495207.00
Closing Balance as per cash book/Audit as on 31.03.2016	14491991.00
Closing Balance as per Pass book SBI A/C No.10202296936 S J S V., Sri Vihar, Puri	16026283.00
Difference (Cheque No.751213 dt.31.03.2016 issued during 2015-16 but debited for Pass Book on 02.04.2016)	1534792.00
Details of Closing Balance:	
Cash in hand	Nil
Cash at Bank	14491991.00
Total	14491991.00

16.7 - P.G. Central Office

Financial Position of PG Central office ACCOUNT for the year 2015-16.

Opening Balance as per Audit/Cash book as on 01.04.2015	1068891.84
Receipt during the year 2015-16	1597648.00
Total	2666439.84
Expenditure during the year 2015-16	1430854.00
Closing Balance as per Audit as on 31.03.2016	1235585.84

Closing Balance as per cash book as on 31.03.2016		1186847.84
Difference		48738.00
Reconciliation of CB:		
Closing Balance as per cash book as on 31.03.2016		1186847.84
Add-(i) Int. credit in Bank Pass Book as on 25.06.15 Rs.24557.00 but not taken in the cash book.	(+)	24557.00
Add-(ii) Int credited in Bank Pass Book as on 25.12.15 but not taken in cash book	(+)	25181.00
(iii) Excess Closing Balance shown in cash book as on 08.02.2016	(-)	1000.00
Closing Balance as per Audit as on 31.03.2016		1235585.84
Details of Closing Balance		
(I) SBI, SJSV, Srivihar, Puri A/C No.10202302497		1235585.84

PG CENTRAL OFFICE ACCOUNT / Bank Reconciliation

SBI, SJSVV BRANCH, PURI

SB ACCOUNT NO. 10202302497

Bank C.B as per cash book as on 31.03.2016		1186847.84
(i) O.B difference as per Bank Pass Book and cash book Bank position as on 01.04.2015.	(+)	28273.00
Add-(i) Int. credit in Bank Pass Book as on 25.06.15 Rs.24557.00 but not taken in the cash book.	(+)	24557.00
Add-(ii) Int credited in Bank Pass Book as on 25.12.15 but not taken in cash book	(+)	25181.00
(iii) Excess C.B shown in cash book as on 08.02.2016	(-)	1000.00
(ii) Cheques issued during the year 2015-16 Cheque No.332357 dt.31.03.2016 but incashment during the year 2016-17 dt.08.04.2016	(+)	123000.00
(iii) Amount credited in Bank on 18.11.15 Rs.1210.00 but not taken in cash book.	(+)	1210.00
(iv) Amount credited in Bank on 03.02.2016 Rs.2335.00 but not taken in cash book.	(+)	2335.00
Closing balance as per Bank Pass Book as on 31.03.2016		1390403.84



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 2015-16 is furnished here under.

FINANCIAL POSITION OF UGC ACCOUNT FOR THE YEAR 2015-16

Opening Balance as per Audit as on 01.04.2015	54675281.00
Receipt during the year 2015-16	3088773.00
TOTAL	57763754.00
Expenditure during the Year 2015-16	6619033.00
Closing balance as per Audit as on 31.03.2016	51143821.00
Closing Balance as per Cash Book as on 31.03.2016	46257417.00
DIFFERENCE	4886404.00
(Due to non-inclusion of TDR amount in Closing Balance of the Cash Book)	

RECONCILIATION OF CLOSING BALANCE AS PER AUDIT & AS PER CASH BOOK

1. Closing balance as per Audit as on 31.03.2016	51143821.00
2. Less: Amount in shape of TDR kept outside the Cash book	(-) 4886404.00
3. Closing Balance as per Cash Book as on 31.03.2016	46257417.00

DETAILS OF CLOSING BALANCE AS ON 31.03.2016

Cash in Hand	0.00
Cash at Bank (SBI, Shri Vihar Branch, SB A/c No. 32999049649)	46257417.00
CANARA Bank, Shri Vihar branch, TDR No. 736111 / 22.01.2016	4886404.00
TOTAL	51143821.00

BANK RECONCILIATION [UGC CASH BOOK]
(SBI, Shri Vihar Branch, SB Account No. 32999049849)

1. Bank C.B. (in SB Account) as per Audit / Cash Book as on 31.03.2016				:	46257417.00
2. Add: Cheques issued during 2015-16 but encashed during 2016-17.				(+)	32458.00
Vr. No. / Date	Cheque No.	Amount	Date of Encashment		
211/14.03.2016	603009	8000.00	04.04.2016		
223/28.03.2016	603017	5862.00	20.04.2016		
224/31.03.2016	603023	18596.00	07.05.2016		
	Total	32458.00			
3. Closing Balance as per Bank Pass Book as on 31.03.2016				:	46289875.00

17.2 - CARS Account

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

1. Shri Jagannath Jyothi, 64th Vol.
2. Gangalahari
3. Shri Vihar Bharati – News Bulletin

The financial position of the centre for the year 2015-16 is furnished below.

Financial Position of CARS ACCOUNT for the year 2015-16	
Opening Balance as per Audit as on 01.04.2015	64905.00
Receipt during the year 2015-16	4275.00
Total	69180.00
Expenditure during the year 2015-16	6900.00
Closing Balance as per audit as on 31.03.2016	62280.00
Closing Balance as per Cash book on 31.03.2016	57710.00
Difference(As pointed out in last audit which has not yet been reconciled)	4570.00
Closing Balance as per Bank Pass Book, OGB, Sri vihar, Puri A/C No.169 as on 31.03.2016	57710.00

AUDIT REPORT

03-07-2017

17.3 - Career & Counselling Cell

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

The financial position of the cell for the year 2015-16 is furnished below.

Financial Position of CAREER & COUNSELLING CELL, S.J.S.V., Puri for the year 2015-16

Opening Balance as on 01.04.2015	104,37.00
Receipt during the year 2015-16	3,66.00
Total	107,03.00
Expenditure during the year 2015-16	96,10.00
Closing Balance as per cash book/Audit as on 31.03.2016	11,93.00

Details of Closing Balance :

Neelachal Gramya Bank, Shree Vihar, Puri A/C No.2106	Rs.11893.00
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Reconciliation :

Bank Balance as per Cash Book as on 31.03.2016	11893.00
Add: Cheque No. 765633, dt.31.03.2016 for Rs.96010.00 issued during 2015-16 but encashed as on 25.05.2016.	(+) 96010.00
Closing Balance of Bank Pass Book as on 31.03.2016	107,03.00

17.4 - NET Coaching Scheme

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

Financial Position of NET Coaching ACCOUNT for the year 2015-16

Opening Balance as per Audit/cash book as on 01.04.2015	214,15.00
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Receipt during the year 2015-16	6350.00
Total	220665.00
Expenditure during the year 2015-16	197666.00
Closing Balance as per audit/Cash book as on 31.03.2016	22999.00
Details of Closing Balance	
SBI, SJSV, Srivihar, Puri A/C No.33121039583	22999.00

NET COACHING ACCOUNT / Bank Reconciliation

State Bank of India, SJSVV Branch, Puri.

SB Account No. 33121039583

A	Bank CB as per Cash book as on 31.03.2016					22999 00
1	Cheques issued during 2015-16 but encashed during 2016-17					
	Chq. No.	Date	Amount	Date of Encashment		
	627437	15.03.2016	3600.00	28.04.16		
	627438	15.03.2016	3600.00	30.04.16		
	627439	15.03.2016	3600.00	28.04.16		
	627440	15.03.2016	3600.00	30.04.16		
	Total		14400.00	(+)	14400 00	
B	Closing Balance as per Bank Pass Book as on 31.03.2016					37399 00

17.5 - Manu Resource Centre MRC

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

The financial position of the MRC, SJSV, Puri for the 2015-16 is given below.

Financial Position of MANUSCRIPT RESOURCE CENTRE (MRC), S.J.S.V., Shree Vihar, Puri

for the year 2015-16

224



AUDIT REPORT

03-07-2017

OB as on 01.04.2015 (Commenced w.e.f. 06.07.2015)	0.00
Receipt during the year 2015-16	
Fund : 450000.00	458532.00
Bank Interest : 8532.00	
Total	458532.00
Expenditure during the year 2015-16	0.00
CB as on 31.03.2016 (as per audit/cash book)	458532.00
Details of Closing Balance:	
SBI, Shri Vihar Branch, Puri SB A/C No. 34909484862	458532.00

17.6 - N.S.S. Normal Account

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

Financial Position of NSS Normal ACCOUNT for the year 2015-16.

Opening Balance as per Audit as on 01.04.2015	1422637.56
Receipt during the year 2015-16	4255.00
Total	1465192.56
Expenditure during the year 2015-16	1165018.00
Closing Balance as per audit/Cash book as on 31.03.2016	300174.56
Details of Closing Balance as per Audit/Cash book.	
(i) SBI, SJSV, Srivihar, Puri A/C No.10202297055	300350.56
(ii) Cash in hand	24.00
Total	300374.56

NSS NORMAL ACCOUNT

SBI, SJSV, Srivihar, Puri

SB A/C No.10202297055

Bank CB as per cash book as on 31.03.2016

300350.56

(i) Less opening difference as on 01.04.2015			(-)	6478.19
(ii) The following cheques issued during the year 2015-16 but encashed during the year 2016-17			(+)	71000.00
Date	Cheque No.	Amount		
31.03.2016	850257	2400.00		
	850258	2400.00		
	850259	2400.00		
	850260	2400.00		
	850261	2400.00		
	850262	2400.00		
	850263	2400.00		
	850264	2400.00		
	850265	2400.00		
	850266	2400.00		
	850267	2400.00		
	850268	2400.00		
	850269	2400.00		
	850270	2400.00		
	850271	2400.00		
	850273	2400.00		
	850276	2400.00		
	850277	2400.00		
	850278	2400.00		
	850280	2400.00		
	850281	2400.00		
	850282	2400.00		
	850283	2400.00		
	850284	2400.00		
	850285	2400.00		
	850286	2400.00		
	516458	8600.00		

Total:		71000.00		
(iii) The following cheques issued during the year 2015-16 but not encashed till 09.03.2017			(+)	9600.00
Date	Cheque No.	Amount		
31.03.2016	850272	2400.00		
	850274	2400.00		
	850275	2400.00		
	850279	2400.00		
Total:		9600.00		
(iv) Less:-on 31.03.2016=Bank C.B in cash book enhanced by Rs.300.00 through reconciliation in compliance to Para No.16.1 of AR No.26431/2013-14 for 2012-13(Already included in the opening difference)			(-)	300.00
C.B as per Bank Pass Book as on 31.03.2016				374172.37

17.7 - N.S.S. Special Accounts

Financial Position of NSS SPECIAL ACCOUNT for the year 2015-16.

Opening Balance as per Audit/cash book as on 01.04.2015	220327.00
Receipt during the year 2015-16	662681.00
Total	883008.00
Expenditure during the year 2015-16	495035.00
Closing Balance as per audit/Cash book as on 31.03.2016	387973.00
Details of Closing Balance:	
SBI, SJSVV branch, Puri SB Account No. 30433390255	387973.00

NSS (SPECIAL) ACCOUNT

SBI, SJSVV Branch, Puri

SB Account No. 30433390255

(i) Bank CB as per Cash book as on 31.03.2016	387973.00
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(ii) Add the amount shown as expenditure in cash book through issue of Cheque No 944628 dt.25.02.2016 for Rs.11250.00 which has not been encashed on that day i.e.31.03.2016 but encashed on 11.04.2016.	(+)	11250.00
C.B. as per Bank Pass Book as on 31.03.2016		399223.00

PARA: 18 MISCELLANEOUS
18.1 - Audit paragraphs pending for settlement from the previous Audit Reports

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.

Sl. No.	Audit Report No. & Year of Account	Paragraphs pending for settlement		Paragraphs pending for settlement relating to other than Missappropriation of Cash & Loss of stock & stores		TOTAL	
		relating to Missappropriation of Cash & Loss of stock & stores		relating to other than Missappropriation of Cash & Loss of stock & stores			
		No. of Paragraphs	Amount	No. of Paragraphs	Amount	No. of Paragraphs	Amount
1	120477/AR/2015-16 for the year 2014-15	0	0.00	18	22207769.24	18	22207769.24
2	57159/AR/2014-15 for the year 2013-14	0	0.00	20	39880811.78	20	39880811.78
2	26431/AR/2013-14 for the year 2012-13	0	0.00	13	890209.00	13	890209.00

From the above table, it is evident that there is huge pendency in settlement of audit paragraphs as on 31.03.2016. 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.

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - Non-Remittance of Government Dues

Rule-6 of Odisha Treasury code Volume-I read with Rule-4 of Odisha General Financial Rules stipulates that all money received realised on behalf of Government should be deposited in full by the competent authority within three days of receipt of the same. Retention of Government money/revenue outside the Govt. account is highly irregular and not permissible. Accordingly, in this University, Govt. dues & other deductions have been duly deposited during the year under audit leaving no outstanding balance as on 31.03.2016 which is commendable.

The position of remittance of Govt. dues & other deductions during the year 2015-16 as worked out from the records of the local authority made available to audit is furnished below.

POSITION OF REMITTANCE OF GOVT. DUES AND OTHER DEDUCTIONS & DEPOSITS

OF SJSV, PURI DURING THE YEAR 2015-16

Sl. No.	Particulars	Balance as on 01.04.2015	Amount received through deductions during 2015-16	TOTAL	Amount deposited during 2015-16	Balance as on 31.03.2016
1	GPF subion of Vice chancellor	0.00	90000.00	90000.00	90000.00	0.00
2	GPF subscription of University Employees	0.00	3259701.00	3259701.00	3259701.00	0.00
3	GPF subion of Deputationists	0.00	488400.00	488400.00	488400.00	0.00
4	CPF of Employee (Employee's contribution)	0.00	73416.00	73416.00	73416.00	0.00
5	Professional Tax	0.00	167475.00	167475.00	167475.00	0.00
6	Income Tax	0.00	4868896.00	4868896.00	4868896.00	0.00
7	LIC Premium of Employees	0.00	1021864.00	1021864.00	1021864.00	0.00
8	Royalty	0.00	38252.00	38252.00	38252.00	0.00
9	Labour Cess	0.00	18596.00	18596.00	18596.00	0.00
	TOTAL	0.00	10026600.00	10026600.00	10026600.00	0.00

19.2 - Position of Refundable Deposits

The position of refundable deposits such as SD, EMD, ISD etc for the year 2015-16 is furnished below.

Sl. No.	Particulars	Outstanding as on 01.04.2015 (As per para-4 of last AR)	Amount deducted from bills/ Receipt during the year 2015-16	TOTAL	Amount refunded during the year 2015-16	Outstanding balance as on 31.03.2016
1	Security Deposit / EMD	158360.00	269537.00	427897.00	279697.00	148300.00
	TOTAL	158360.00	269537.00	427897.00	279697.00	148300.00

As per Odisha Universities Accounts Manual-1987, a Deposit Ledger / Register of Security Deposits should be maintained in Form No-5 to

monitor realisation & refund of such deposits. But, in this University, no such ledger was maintained during the year under audit. However, the local authority is suggested to maintain the discussed ledger to have a proper watch on release of these refundable deposits to avoid any excess/double payment in future.

PARA: 20 RESULT OF AUDIT

20.1 - GENERAL REMARKS

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 2015-16 is found to be satisfactory. However, the University Authorities are offered with the following audit suggestions to act upon for better financial management of the Viswavidyalaya.

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 unsecure.
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.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	5281792.10	0.00	0.00	0.00	
2	7.1	38602.00	38602.00	38602.00	0.00	0.00	
3	8.1	532700.00	532700.00	532700.00	0.00	0.00	
4	13.1	60000.00	60000.00	60000.00	0.00	0.00	
5	13.2	24168.00	24168.00	24168.00	0.00	0.00	
6	13.3	305328.00	305328.00	305328.00	0.00	0.00	
7	14.1	274615.00	274615.00	274615.00	0.00	0.00	
8	14.2	11242.00	11242.00	11242.00	0.00	0.00	
9	14.3	712740.00	712740.00	712740.00	0.00	0.00	
10	15.1	38252.00	1727648.00	38252.00	0.00	0.00	
11	15.2	0.00	1999984.00	0.00	0.00	0.00	
	Total	1997647.00	10968819.10	1997647.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Shree Jagannath Sanskrit Viswabidyalaya for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	1400	Sri Kailash Chandra Dalai, Retd. Daftary
2	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	1400	Sri Kailash Chandra Dalai, Retd. Daftary
3	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	1400	Sri Kailash Chandra Dalai, Retd. Daftary
4	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	1410	Sri Mohan Jena, Retd.DCD
5	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	1410	Sri Mohan Jena, Retd.DCD
6	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	1410	Sri Mohan Jena, Retd.DCD
7	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	800	Sri Braja Sundar Nayak, Retd. SO
8	Para No.14.1	Bill No-1660(Class-IV Acq Roll)	2017-02-28	1000	Sri Madhab Nayak, Retd. Sweeper-cum-watchman
9	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	2780	Sri Dillip Kumar Tad, Retd. SO
10	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	2780	Sri Dillip Kumar Tad, Retd. SO
11	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	2780	Sri Dillip Kumar Tad, Retd. SO
12	Para No.14.1	Bill No 402(Pension for 05/17)	2017-05-31	2750	Sri Biranchi Narayan Hota, Retd. Sr Asst
13	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	2750	Sri Biranchi Narayan Hota, Retd. Sr Asst
14	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	2750	Sri Biranchi Narayan Hota, Retd. Sr Asst
15	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	2680	Sri Markanda Sethy, Retd. Sr Asst
16	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	2680	Sri Markanda Sethy, Retd. Sr Asst
17	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	2680	Sri Markanda Sethy, Retd. Sr Asst
18	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	1550	Sri Kulamani Sethy, Retd. Library Attendant
19	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	1550	Sri Kulamani Sethy, Retd. Library Attendant
20	Para No.14.1	Bill No 402(Pension for 05/17)	2017-05-31	1550	Sri Kulamani Sethy, Retd. Library Attendant
21	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	1550	Sri Kshetramohan Mohapatra, Retd. Library Attendant
22	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	1550	Sri Kshetramohan Mohapatra, Retd. Library Attendant
23	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	1550	Sri Kshetramohan Mohapatra, Retd. Library Attendant
24	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	1999	Sri Chandra Sekher Das Mohapatra, Retd. SO
25	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	2050	Sri Purnendu Kumar Puri, Retd. Dairy-cum-Despatcher
26	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	2050	Sri Purnendu Kumar Puri, Retd. Dairy-cum-Despatcher
27	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	2050	Sri Purnendu Kumar Puri, Retd. Dairy-cum-Despatcher

28	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	1480	Sri Laxmidhar Mohanty, Retd. Peon
29	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	7500	Sri Braja Kishore Swain, Retd. Professor
30	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	6650	Sri Sarbananda Mishra, Retd. Professor
31	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	6650	Sri Sarbananda Mishra, Retd. Professor
32	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	6650	Sri Sarbananda Mishra, Retd. Professor
33	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	5120	Sri Dibakar Mohapatra, Retd. Professor
34	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	5120	Sri Dibakar Mohapatra, Retd. Professor
35	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	5120	Sri Dibakar Mohapatra, Retd. Professor
36	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	1480	Sri Laxmidhar Mohanty, Retd. Peon
37	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	1480	Sri Laxmidhar Mohanty, Retd. Peon
38	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	9195	Sri Kishore Chandra Padhi, Retd. Professor
39	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	9195	Sri Kishore Chandra Padhi, Retd. Professor
40	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	7500	Sri Braja Kishore Swain, Retd. Professor
41	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	7500	Sri Braja Kishore Swain, Retd. Professor
42	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	9195	Sri Kishore Chandra Padhi, Retd. Professor
43	Para No.14.1	Bill No.402(Pension for 05/17)	2017-05-31	8950	Sri Keshab Chandra Dash, Retd. Professor
44	Para No.14.1	Bill No-199 (Pension for 04/17)	2017-05-01	8950	Sri Keshab Chandra Dash, Retd. Professor
45	Para No.14.1	Bill No-21 (Pension for 03/17)	2017-04-03	8950	Sri Keshab Chandra Dash, Retd. Professor
Total				168994	