

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : University,General	Audit Report No : 532185/AR/2019-2020-PURI
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PARA: 1 TITLE SHEET

1	Name of the Institution :	Shree Jagannath Sanskrit Viswabidyalaya
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	PROF. RADHA MADHAB DASH, VICE CHANCELLOR 12.8.16 to 10.8.2019 Dr R C Mishra OES-I ,Registrar 25.4.16 to 31.01.2018 DR. MADHUSUDAN MISHRA, IC REGISTRAR 01.2.18 to 18.5.18 SRI ALOK RANJAN BEHERA, OFS, COMPTROLLER OF FINANCE 01.4.17 to 10.4.17 DR. MADHUSUDAN MISHRA, CONTROLLER OF EXAMINATION incharge CF 11.4.17 TO 11.12.17 Sj SHYAM HEMBRAM OFS 11.12.17 TO UP TO DATE
	Name of the Local Authority at the time of Audit :	PROF. HARI HARA HOTA, VICE CHANCELLOR DR. KAMALESHA MISHRA, IC REGISTRAR SRI SHYAM HEMBRAM, OFS, COMPTROLLER OF FINANCE DR. KAMALESHA MISHRA, CONTROLLER OF EXAMINATION
4	Duration of Audit :	21-01-2020 To 15-05-2020 (Mandays Consumed :- 40)
5	Name of the Auditors :	SUKANTA KUMAR MURUDI - Lead Auditor(21-01-2020 to 30-04-2020) SWARNA PRIYA NAYAK - Auditor(25-02-2020 to 30-04-2020) SRI BHAGABAN SAHOO - Auditor(21-01-2020 to 30-04-2020)
6	Name of the Reviewing Officer :	BIJAY KUMAR PATTANAIAK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	29-06-2020
8	Entry Conference Date :	21-01-2020
9	Exit Conference Date :	28-06-2020
10	Name of the District Audit Officer :	ASHOK KUMAR MOHANTY
11	Date of approval of report by District Audit Officer :	10-07-2020

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	22.01.2020	1115.00	1115.00	GEN/MAIN CASH BOOK Rs 853PA CASH BOOK RS 262.00 TOTAL 1115.00	0
2	Measurement Books	22-01-2020	0	0	363	0
3	Miscellaneous Receipt Books	22-01-2020	34	34	101	0
4	ServicePostage Stamps	22-01-2020	13706	13706	143	0

Comments

The cash balance and the balance of unused service postage stamps, Cash Receipt books etc. were physically verified on 22.01.2020 i.e. on the day of commencement of audit except Measurement Books (MBs) as neither the physical stock nor the related stock register was produced before audit for the purpose. The result of physical verification is furnished here under and it was found that the physical balances agreed with the book balances of the day.

It is to be pointed out here that as per Rule 16(iii) of Orissa Universities Accounts Manual, 1987 "the Finance Officer shall verify at least once a month, the Physical cash balance and give a dated certificate to that effect". 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	5
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	Mahapuruna Vidya	711	19
5	Kosalananda Mahakavya	836	24
6	Nehru and Indian Culture	253	29
7	Baman Champu	410	33
8	Mukti Chintamani	414	37
9	Aspects of Purusottam Jagannath	430	41
10	Jagannath Jyoti - Vol-I	2	45
11	Jagannath Jyoti - Vol-II	0	48
12	Jagannath Jyoti - Vol-III	274	51
13	Jagannath Jyoti - Vol-IV	88	55
14	Jagannath Jyoti - Vol-V	785	58
15	Jagannath Jyoti - Vol-VI	839	63
16	Jagannath Jyoti - Vol-VII	902	68
17	Jagannath Jyoti - Vol-VIII	658	73
18	Jagannath Jyoti - Vol-IX	903	77
19	Jagannath Jyoti - Vol-X	868	81
20	Jagannath Jyoti - Vol-XI	429	86
21	Jagannath Jyoti - Vol-XII	413	91
22	Jagannath Jyoti - Vol-XIII	500	94

23	Jagannath Jyoti - Vol-XIV	500		95
24	Bharatiya Darshan Kaustuva	240		96
25	Yoga Lakshyan Virmasha	320		101
26	Akar Brahma Sanghita	391		105
27	Budhi Vimarsh	417		109
28	Odia Bhasa Vigyanana Parichiti	406		114
29	Jagannath Sthala Bruttantam		436	119
30	Tantrakosha		942	124
31	Laghu Sabdendu Sekhar		414	129
32	Sukta Yagurveda Kanya Sanghita		229	133
33	Paniniya Kruti Vigyana Adhikar		294	137
34	Vedantanuchintanam		223	141
35	Nabakalebar Sadariti		461	145
36	Nyaya Naya Sabdabodha karana Vimarsh		415	150
37	Mahakavi Ananta Rath		329	155
38	Nitya Gupta Chudamani		405	159
39	Jagannath Chatanara		425	164
40	Seva Sananda		210	169
41	Shrisheshta Math Aitihya		434	173
42	Bakya Padyam		73	178
43	Shree Gundicha Champu		426	182
44	Meghaduta Bhabanubadam		429	187
45	Documentation of Ph.D Thesis		464	192
46	Jagannath Temple at Odisha, India and Abroad		500	194
47	Jagannath, The Lord of University		500	195
48	Jagannath Chatanana Analochita Diga Vol-II		500	196
49	Prof. Satyabrata Shastri as Mutual in Media		200	197
50	Manasahansadutam		500	198
51	Jagannath Jyoti-Vol-XV		500	200
52	Jagannath Jyoti-Vol- XLV	490		7
53	Nitya Niladri Vilash	490		53

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

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

SIno	List Records/Register
1	Cash Books
2	Bank Books
3	Journal Register
4	Register of Cheques Issued
5	Payment vouchers/Receipt Vouchers
6	Journal/Contra Vouchers
7	Money Receipt Books
8	BALANCE SHEET at the end of the year
9	RECEIPT & PAYMENT ACCOUNT for the year end
10	INCOME & EXPENDITURE ACCOUNT for the year end
11	Advance Register
12	Festival Advance Register
13	Bank Loan Register
14	BD/CHEQUE Receipt Register
15	TDR Register/Investment Register
16	Security deposit Register
17	Retention Money Register
18	Earnest Money Deposit Register
19	Deposits with various Authorities
20	Works Register
21	Grand-in-Aid Register
22	CPF Register
23	GPF Register
24	Bank Pass Books
25	Non-Consumable Stock Register
26	Consumable Stock Register
27	Advance Ledger
28	Pay Bill Register
29	Demand-Collection-Balance Register of fees recoverable from students/colleges
30	Bill Register
31	Utilisation Certificate files
32	Log Book of Vehicles
33	Service Books
34	Stamp Account Register
35	Allotment Register
36	SD/EMD Register

B : List of Records/Registers not Maintained

SIno	List Records/Register

C : List of Records/Registers not Produced to Audit

SIno	List Records/Register
1	Fixed Assets Register
2	Vehicle Advance Register
3	House Building Loan Register
4	Pay Advance Register
5	T.A. Advance Register
6	T.A. Control Register

7	College dues Register
8	Counterfoils of issued Cheques
9	General Ledger
10	Sundry Creditors Register
11	Salary and Allowances Payable Register
12	Salary Control Register
13	Advances from Parties/Contractors/suppliers/employees
14	Sundry Debtors
15	Materials with Contractors
16	Trial Balance
17	Register of Nomination for GPF/CPF
18	Treasury Book of Drawal
19	Loan Ledger
20	Alphabetical Sheet
21	Endowment Register
22	Foundation Fund Register

D : List of Records/Registers not Required

Slno	List Records/Register
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Comments

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

PARA: 4 FINANCIAL POSITION

Shree Jagannath Sanskrit Viswabidyalaya - 2017-2018

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	01-04-2017	12569447.39	16276818.30	28846265.73	13221897.51	31-03-2018	15624368.18	31-03-2018	10686758.04	49376101.84	
2	P.G Council	01-04-2017	1914291.84	959578.00	2873869.84	769882.00	31-03-2018	2103987.84	31-03-2018	2006409.84	97578.00	
3	Brahmi Ladies Hostel	01-04-2017	3325340.20	1463344.00	4788684.20	621644.50	31-03-2018	4167039.70	31-03-2018	3659775.70	507264.00	
4	Gents Hostel	01-04-2017	735932.50	259867.00	995799.50	307102.50	31-03-2018	688697.00	31-03-2018	688697.00	0.00	
5	B.ED(Siksha Sastri Account)	01-04-2017	185636.00	6036.00	191672.00	57990.00	31-03-2018	133682.00	31-03-2018	133682.00	0.00	
6	Pension Account	01-04-2017	15143853.80	21168278.00	36312131.80	20708221.50	31-03-2018	15603910.30	31-03-2018	15603910.30	0.00	
7	GPF Account	01-04-2017	29884643.15	5340874.00	35225517.15	5884402.00	31-03-2018	29341115.15	31-03-2018	29341115.15	0.00	
8	CPF account	01-04-2017	4369716.90	477186.00	4846902.90	0.00	31-03-2018	4846902.90	31-03-2018	4846902.90	0.00	
9	UGC Account	01-04-2017	39677072.00	1796394.00	41473466.00	491204.50	31-03-2018	40982261.50	31-03-2018	35331397.50	5650864.00	
10	RUSA Account	01-04-2017	10371551.49	3914615.00	10763012.99	24491184.00	31-03-2018	83138945.95	31-03-2018	83138945.95	0.00	
11	CARS Account	01-04-2017	16854.00	601.00	17455.00	0.00	31-03-2018	17455.00	31-03-2018	17455.00	0.00	
12	Career & council Account	01-04-2017	62046.00	2418.00	64464.00	45.00	31-03-2018	64419.00	31-03-2018	64419.00	0.00	
13	NET Coaching Account	01-04-2017	148719.00	3664.00	152383.00	149133.25	31-03-2018	3249.75	31-03-2018	3249.75	0.00	
14	Manuscript & Resource Centre(MRC)	01-04-2017	238725.00	7512.00	246237.00	136516.50	31-03-2018	109720.50	31-03-2018	109720.50	0.00	
15	NSS Normal Account	01-04-2017	774948.56	126019.00	900967.56	573869.50	31-03-2018	327098.06	31-03-2018	327097.50	0.56	
16	NSS Special Account	01-04-2017	331672.00	110087.00	441759.00	270000.00	31-03-2018	171759.00	31-03-2018	171759.00	0.00	
17	NSS College collection Account	01-04-2017	620777.00	173777.00	794554.00	25200.00	31-03-2018	769354.00	31-03-2018	769354.00	0.00	
	GRAND TOTAL		32684021.72	19857843.30	52541865.02	18670537.07		33871327.93		28308147.13	55631808.40	

Comments

para 4.1 RECONCILIATION

Details of Reconciliation of O.B difference as on 01.4.17

C.B. as on 31.3.17 as per audit report	326174416.5
Add less O.B of PG council for 17-18	45023
NSS COLLEGE COLLECTION ACCOUNT NOT TAKEN INTO A/C DURING 16-17	620777.00
Add less O.B. in PENSION ACCOUNT	0.8
Total O.B as on 01.4.17	326840217.29

Reconciliation of difference between Closing Balance as per Audit and Closing Balance as per Cash Book as on 31.03.2018

A) Main cash book

C.B AS PER cash book as on 31.3.18	106867580
Add As per previous report C.B difference due to bank position difference	1593776.84
Add TDR not taken to cash book Kept outside the cash book	47782325
C.B. as per Audit as on 31.3.18	156243681.88

B)PG Council cash book

C.B AS PER PG council cash book as on 31.3.18	2006409.84
Add As per previous C.B difference due to bank position difference as on 31.3.17	97413
Add-DEPOSITED IN BANK BUT NOT TAKEN TO CASH BOOK during 17-18	165
C.B. as per Audit as on 31.3.18	2103987.84

C. Brahmi Hostel

C.B AS PER Brahmi Hostel I cash book as on 31.3.18	3659775.7
Difference(Excess amount in Bank need to be reconciled](as per last AR for 15-16)	1360
TDR interest during renewal not taken to cash book during 17-18	505904
C.B. as per Audit as on 31.3.18	4167039.7

D) UGC Cash book

C.B AS PER UGC cash book as on 31.3.18	35331397.5
Add TDR not taken to cash book during 17-18	5650864
C.B. as per Audit as on 31.3.18	40982261.5

E. NSS normal cash book

C.B AS PER NSS Normal cash book as on 31.3.18	327097.5
Add less O.B shown	0.56
C.B. as per Audit as on 31.3.18	327098.06

PARA 4.2 Head wise Receipts & Expenditure:

The detailed head wise receipts and expenditure in respect of Shree Jagannath Sanskrit Viswavidyalaya, Puri for the year 2017-18 are furnished here under.

A. Receipt

STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPTS OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2017-18

SL NO	Head of Account	Amount	Remarks
1	2	3	4
A	STATE GOVERNMENT GRANTS:		
1	State Government Block Grants for Salary, Allowances & Pension benefits.	78524000.00	

2	Grants for Other Expenses (Non salary)	2250000.00	
	Induction Training programme of Lect. (State Govt.)	520000.00	
	Establishment of Career counselling cell (State Govt.)	1250000.00	
3	RUSA	0.00	
4	Infrastructure Development Grants	0.00	
	Construction of 4th Academic Block	20000000.00	
	Construction of Internal Road	12500000.00	
	Repair of Guest house	2000000.00	
	Repair & Renovation of Academic Block-II	1824700.00	
	TOTAL (A)	118868700.00	
B	UGC Grants	0.00	
	TOTAL GRANTS (A+B)		
C	Receipt from Other Sources		
1	Affiliation Fees	995800.00	
2	Interest earned on SB Accounts main cash book	2993512.00	
3	Interest earned on Fixed Deposits for payment of Scholarship to PG students & Interest earned on TDRs	845654.00	
4	Interest on TDR which was not taken to cash book at the time of renewal	3006436.00	
5	Receipt on account of Sikshya Sastri/Bed	1903350.00	
6	Donations	150000.00	
7	Recovery of outstanding Advances	2124404.00	
8	EMD / SD received	27600.00	
9	EXAMINATION Receipts	18761378.00	
10	Realisation of license fee for residential Quarters	57920.00	
11	Collection from PG Deptts. & M.Phil.	299830.00	
12	Collection on account of HOSTELS	61110.00	
13	Sale proceeds of application & University Publication	544.00	
14	Recovery of HRA from Pensioners	465014.00	
15	Recovery of loans and Advances	513943.00	
16	Collection from Library	28900.00	
17	NAAC	201207.00	
18	Sale Proceeds of Courses of Studies	1686.00	
19	Sale proceeds of old news paper/ old Exam answer books	100000.00	
20	Sale proceeds of dead wood polanga	3000.00	
21	Rent collected from guest house	17470.00	
22	RTI fee deposited	744.00	
23	Sale of Application form for teaching posts/non teaching post	56400.00	
24	Other miscellaneous receipt	18980.00	
25	Refund of postal expenses	425.00	
26	Building Rent deposited SBI SJSV	217464.00	
27	Refund of TDS on Fixed deposit	1063.00	
28	Refund of Scholarship	3000.00	

29	Interest of Electricity SD money	1014.00
30	Audit Recovery	41551.00
	TOTAL [C]	32899399.00
D	DEPOSITS (Adjustment Expenditure)	
1	GPF contribution of Vice Chancellor	
2	GPF of University Employees	2789641.00
3	CPF of University Employees	276490.00
4	GPF of Deputationists	954400.00
5	Income Tax	5346735.00
6	Professional Tax	168250.00
7	LIC Premium of Employees	958793.00
8	Bank Loan (Employees)	505775.00
	TOTAL [K]	11000084.00
E	Receipt of different UNITS	
1	UGC Account (Other than Grants)	1796394
2	PENSION Account (Other than Grants)	21168278
3	NSS (Normal) Account	126019
4	NSS (Special) Account	110087
5	NSS (College collection) Account	173777
6	SIKSHYA SASTRI (B.Ed.) Account	6036
7	Manuscript Resource Centre (MRC)	7512
8	CAREER & COUNSELLING CELL	2418.00
9	Brahmi Ladies Hostel Account	1463344
10	Viswanath Kabiraj Gents Hostel Account	259867
11	CARS Account	601
12	NET Coaching Account	3664
13	PG Central Office Account	959578
14	GPF Subscription etc	3654548
15	Interest on GPF deposit	1686326
16	CPF Subscription	352490
17	Interest on CPF deposit	124696
18	Interest on RUSA Bank a/c	3914615
	TOTAL [D]	35810250.00
	TOTAL RECEIPT [A+B+C+D]	198578433.00
	Add OB as on 01.04.17	326840217.29
	Grand Total	525418650.29

B. Expenditure

STATEMENT SHOWING THE DETAILS OF HEAD WISE EXPENDITURES OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2017-18			
SL NO	Head of Account	Amount	Remarks
1	2	3	4
A	SALARY (PAY & ALLOWANCES) [Out of Salary Grants]		
1	Pay	52455693.00	
2	R.C.M.	64897.00	
3	Salary of CARS staff	521280.00	
	TOTAL [A]	53041870.00	
B	PENSIONARY BENEFITS [Out of Salary Grants]		

1	Pension & Family Pension	14587810.00	
2	Commutation of Pension	3212965.00	
3	Death-cum-Retirement Gratuity	2907181.00	
4	Un-utilised Leave Salary of retired Employees	3888360.00	
5	Leave salary & Pension contribution of Deputationists	709623.00	
6	CPF Contribution (Employer's contribution)	177000.00	
	TOTAL [B]	25482939.00	
C	Expenditure out of Other than Salary Grants		
1	Travelling Expenses	169686.00	
2	Telephone Charges	186759.00	
3	Water Charges	134820.00	
4	Electricity Charges	345400.00	
5	Refreshment	21750.00	
6	Vehicle Maintenance	318365.00	
8	Maintenance of Road & Building	374331.00	
9	Advertisement Expenses	44283.00	
10	Legal Expenses	7000.00	
11	Stationeries & Printings	151349.00	
12	Expenses on Foundation Day	315614.00	
13	AIU subscription	49000.00	
14	Service Postage Stamps	60000.00	
15	Other Contingencies	71769.00	
	TOTAL [C]	2250126.00	
D	[out of State Govt. grants]		
I	Induction training programme of lecturer	394055	
II	Construction of 4th Academic Block	20000000.00	
III	Expenditure out of UGC grants (XII Plan)	490762.00	Teaching Exp.
IV	Refund of Unspent UGC grants (XI Plan)		
V	RUSA State Govt. Grants		
1	Toilet Complex Boys & Girls in Academic Block	3991600.00	
2	Construction of Ladies Common room	2400000.00	
3	Construction of Gents Common room	1800000.00	
4	Construction of Syndicate Hall -Cum- Chairman PG Council Hall	16299584.00	
	Total	45376001.00	
E	EXAMINATION EXPENDITURE		
1	Printing other than confidential	197743.00	
2	Cost of Main & Additional Answer Books	384770.00	
3	Confidential Printing	2066021.00	
4	T.E. & Remuneration to Paper Setters & Staff etc.	7537383.00	
5	Hire Charges of Vehicle	444976.00	
6	Advertisement Expenses	252081.00	
7	Postal Expenses	455114.00	
8	Legal Expenses	748750.00	
9	Centre Expenses	1691354.00	

10	Cost of Stationary	57300.00	
	TOTAL [H]	13835492.00	
F	Other Expenses met out of Examination Receipt		
1	Wages to consolidated employees/ computer Instructor	1991031.00	
2	Hon of Guest faculty of Veda/ Dharmashastra	219054.00	
3	Security Agency for providing Security Services	941400.00	
4	Holding of Convocation/ Foundation day	585350.00	
5	EPF Contribution of the persons engaged on consolidated basis	604013.00	
6	Other Misc Expenditure	55160.00	
7	Festival Advance to Consolidated staff	76000.00	
8	Remuneration to Doctor	14000.00	
9	Area Illumination/Equipment/ Furniture's	581719.00	
	Total	5067727.00	
G	Other Expenses		
1	Festival Advance to Employees	330000.00	
2	Moped / Computer Advance to Employees		
3	Scholarship to PG & M.Phil students	393600.00	
4	Refund of EMD / SD	5042.00	
5	NCERT orientation Programme for Teachers		
6	Cashew Plantation in campus (FLTD programme)		
7	Expenditure for B.Ed Deptt out of collection	245447.00	
8	Exp. Relating PG teaching Deptt out of collection	56856.00	
9	Exp. Out of Guest house collection	17435.00	
10	bank commission	2302.51	
11	Remuneration to part time Doctor (for Hostel)		
12	Exp. Out of Donations	96000.00	
	TOTAL [J]	1146682.51	
H	DEPOSITS (Adjustment Expenditure)		
2	GPF of University Employees	2789641.00	
3	CPF of University Employees	276490.00	
4	GPF of Deputationists	954400.00	
5	Income Tax	5346735.00	
6	Professional Tax	168250.00	
7	LIC Premium of Employees	958793.00	
8	Bank Loan (Employees)	505775.00	
9	Royalty collected		
10	Labour Cess collected		
	TOTAL [K]	11000084.00	
I	Expenditure of different UNITS		
1	UGC Account (Other than Grants)	442.50	
2	NSS (Normal) Account	573869.50	

3	NSS (Special) Account	270000.00	
4	NSS (college collection) Account	25200.00	
5	SIKSHYA SASTRI (B.Ed.) Account	57990.00	
6	Manuscript Resource Centre (MRC)	136516.50	
7	CAREER & COUNSELLING CELL	45.00	
8	Brahmi Ladies Hostel Account	621644.50	
9	Viswanath Kabiraj Gents Hostel Account	307102.50	
10	CARS Account	0.00	
11	NET Coaching Account	149133.25	
12	Pension accounts	20708221.50	
13	PG Central Office Account	769882.00	
14	Payment of R & NR of GPF amount	5884402	
15	Payment of CPF amount	0.00	
	TOTAL [L]	29504449.25	
	TOTAL Expr [A to L]	186705370.76	
	Add CB as on 31.03.17	338713279.53	
	Grand Total	525418650.29	

PARA 4.3 The Cash Book wise closing balances as on 31.03.2018 are furnished below.

DETAILS OF CLOSING BALANCE AS PER CASH BOOKS AS ON 31.03.2018

SI. No.	Name of the Cash Book	In shape of Cash	In Bank	In shape of TDR	Total
1	2	3	4	5	6
1	MAIN CASH BOOK & PA CASH BOOK	157.00	106867423.04		106867580.04
2	UGC CASH BOOK		35331397.50		35331397.50
3	PENSION CASH BOOK		15603910.30		15603910.30
4	NSS (Normal) CASH BOOK	151.00	326946.50		327097.50
5	NSS (Special)CASH BOOK		171759.00		171759.00
6	NSS (college collection)CASH BOOK		769354.00		769354.00
7	SIKSHYA SASTRI (B.Ed.) CASH BOOK		133682.00		133682.00
8	Manuscript Resource Centre (MRC) CASH BOOK		109720.50		109720.50
9	CAREER & COUNSELLING CELL CASH BOOK		64419.00		64419.00
10	Brahmi Ladies Hostel CASH BOOK		2491541.70	1168234	3659775.70
11	Viswanath Kabiraj Gents Hostel CASH BOOK		324453.00	364244.00	688697.00
12	CARS CASH BOOK		17455.00		17455.00
13	NET Coaching CASH BOOK		3249.75		3249.75
14	PG Central Office CASH BOOK		2006409.84		2006409.84
15	RUSA		83138945.95		83138945.95
16	GPF Cash Bokk		1150950.15	28190165.00	29341115.15
17	CPF Cash Book		959279.90	3887623.00	4846902.90

TOTAL	308	249470897.1	33610266	283081471.13
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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 2017-18 has been approved by the Finance Committee in its meeting held on 07.03.2017 and subsequently got its final approval by the Syndicate in their meeting held on 24.03.2017 vide item no. 03.

The provision of funds made in the Budget Estimate & Revised Budget Estimate for the year 2017-18 vis-a-vis the actual receipt and expenditure during the year is compared and the following variations are noticed.

RECEIPTS

1	2	3	4	5	6	7
Sl. No.	INCOME HEAD	Provision made in the BE 2017-18	Provision made in the RE 2017-18	Actual Receipt during 2017-18	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	88494000	78524000	78524000	11.26630054	0
2	State Government Grants for Other Expenses	2250000	2250000	2250000	0	0
3	State Government Grants for Stipend to PG Students	500000	0	0	100	0
4	INDUCTION TRAINING PROGRAMME OF LECTURER IN PSY, SANS,ECO AND HINDI (STATE GOVT.)		520000	520000	100	0
5	State Government Grants for Infrastructure Development	305900000	36324700	36324700	88.12530239	0
6	ESTABLISHMENT OF CAREER COUNCELLING CELL (STATE GOVT.)	0	1250000	1250000	100	0
7	State Government Grants for CARS	1500000	0	0	100	0
8	Post Matric Scholarship for SC, ST & Handicapped students	1500000	0	0	100	0
9	UGC Development grants & other grants (XII Plan)	20000000	0	0	100	0
10	RUSA GRANT	100000000		0	100	0
11	Examination Receipts	16705000	18454300	18761378	-12.3099551	-1.66399159
12	Realisation of License Fees for Residential Quarters	100000	58000	57920	42.08	0.137931034
13	Bank Interest on SB Accounts	1500000	2500000	2993512	-99.56746667	-19.74048
14	Interest on fixed	800000	800000	845654	-5.70675	-5.70675

	deposits for payment of Scholarship to PG students						
15	Recovery of loans and advances	700000	520000	513943	26.57957143	1.164807692	
16	Collection made from Library	10000	0	28900	-189	0	
17	Donations	200000	150000	150000	25	0	
18	E.M.D. / Security Deposit	100000	10000	27600	72.4	-176	
19	Collection from P.G. Teaching Department.	300000	300000	299830	0.056666667	0.056666667	
20	Collection from Hostels	100000	70000	61110	38.89	12.7	
21	Sale proceeds of University Publication	5000	600	544	89.12	9.333333333	
22	Affiliation fees	1000000	1000000	995800	0.42	0.42	
23	Miscellaneous Receipts	388000	391600		100	100	
24	Receipt from B.Ed (Sikshya Sastri)	2000000	1904000	1903350	4.8325	0.034138655	
25	NAAC	0	201000	201207	0	-0.102985075	
26	National Seminar Mission on Indian culture as reflected in the Manuscripts of Odisha. (National Mission for Manuscripts Govt. of India) NCERT Orientation Programme	150000	0	0	100	0	
27	Recovery of outstanding advance	200000	1375000	2124404	-962.202	-54.50210909	
28	Cashew Plantation (FLTD Programme)	300000	0	0	100	0	
	SALE PROCEEDS OF OLD MATERIALS AND ETC			104686	100	100	
	RECOVERY OF HRA FROM PENSIONERS			465014	100	100	
	SALE OF FORMS FOR RECRUITMENT			56400	100	100	
29	Interest earned on TDRs			3006436	100	100	
30	Rent of Multipurpose Building (SBI, SJSV branch)			217464	100	100	
TOTAL BUDGETARY RECEIPTS		544702000	146603200	151683852	72.15287405	-3.46558056	
OTHER RECEIPTS							
1	Miscellaneous Receipts			84247			
2	Receipt of different UNITS (Other than Grants)			29992190			
3	GPF Subscription etc			3654548			
4	Int on GPF deposit			1686326			
5	CPF Subscription			352490			

6	Int on CPF deposit			124696		
	DEPOSITS FOR ADJUSTMENT EXP IN SALRY			11000084		
TOTAL OTHER RECEIPTS				46894581		
GRAND TOTAL				198578433		

EXPENDITURE (Budget)

SI. No.	EXPENDITURE HEAD	Provision made in the BE 2017-18	Provision made in the RE 2017-18	Actual Expenditure during 2017-18	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)	88494000	78524000	78524809	11.26538635	-0.001030258
2	Arrear salary under RACP	0	0	0	0	0
3	Payment of other expenses (Out of State Govt. Block grant)	2250000	2250000	2250126	-0.0056	-0.0056
4	Stipend of P.G. Student (Out of State Govt. grant)	500000	0	0	100	0
5	INDUCTION TRAINING PROGRAMME OF LECTURER IN PSY, SANS,ECO AND HINDI (STATE GOVT.)		520000	394055	100	24.22019231
6	State Govt. Infrastructure Development grant (Construction, Repair & Renovation) (105 seated ladies hostel)	305900000	20000000	20000000	93.46191566	0
7	State Govt. lump grant for running of the Centre of Advance Research in Sanskrit excepting salary of Research Personnel	1500000	0	0	100	0
8	Examination Expenditure	10260000	12721000	13277570	-29.41101365	-4.375206352
9	Expenditure for other services to be funded out of Examination Receipts.	4837000	5167000	5067727	-4.770043415	1.921288949
10	Minor repair of staff quarter out of Licence fee	100000	0	0	100	0
11	Loan & Advances to	700000	330000	330000	52.85714286	0

	be paid to the employees out of the recoveries made from previous loans and advances						
12	Expenditure relating to P.G. teaching dept. (Out of the collection made from P.G. Teaching dept.)	300000	80000	56856	81.048	28.93	
13	Cashew Development out of the grant from Odisha Cashew Development Ltd.	300000	0		100	0	
14	Expenditure relating to Hostels (Out of Hostel collection)	100000	70000		100	100	
15	Expenditure relating to Library (Out of Library collection)	10000	0		100	0	
16	Expenditure out of Donations	0	500000	96000	100	80.8	
17	Refund of E.M.D. and Security deposit	100000	10000	5042	94.958	49.58	
18	Expenditure out of U.G.C. grant	20200000	491000	490762	97.57048515	0.048472505	
19	Expenditure out of U.G.C. grant(NET coaching)		0		0	0	
20	Post matric scholarship to SC/ST/RSS/Handicapped	1500000	0		100	0	
21	Expenditure out of B.Ed (Sikshya Sastri) students collection	560000	405000	245447	56.17017857	39.39580247	
22	Grant of scholarships of P.G. students besides State Govt. Scholarships (interest accrued on fixed deposit) of 50 lakh & 30 lakh)	1000000	800000	393600	60.64	50.8	
23	National Seminar on Manuscripts (Out of grant from National Mission for Manuscripts of author, Govt. of India).	150000	0		100	0	
24	Expenditure out of Collection from affiliation fee	2000000	1000000		100	100	
25	Expenditure out of Interest accrued from S.B. A/C	1000000	0		100	0	
26	UGC NAAC	0	0		0	0	
27	RUSA GRANT	100000000	24491000	24491184	75.508816	-0.000751296	
TOTAL BUDGETARY EXPENDITURE		541761000	147359000	145623178	73.12040217	1.177954519	
OTHER EXPENDITURES							
1	Adjustment expenditure through deposits	0		11000084			

2	Expenditure of different UNITS (Other than Grants)			23620047.25		
3	Miscellaneous Expenses			577659.51		
4	Payment of R & NR of GPF amount			5884402		
5	Payment of CPF amount			0		
	TOTAL OTHERS	0	0	41082192.76	0	
GRAND TOTAL		541761000	147359000	186705370.76	73.12040217	

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 2017-18 has not been prepared in a realistic manner. The annual Budget is the mirror of the financial strength as well as financial management of an institution. An unrealistic budget will hinder in achieving the financial, infrastructural, academic & social objectives set for self by an esteemed Educational Body. As such, the university authorities are suggested for timely preparation of a realistic budget forthwith to make this valuable document more purposeful.

PARA 4.5- ASSETS AND LIABILITIES

LIQUID ASSETS & LIABILITIES POSITION OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI AS ON 31.03.2018					
LIQUID LIABILITIES			LIQUID ASSETS		
Sl. No.	Particulars	Amount	Sl. No.	Particulars	Amount
1	Unspent balances of Grants(Para-9)	112938769	1	Cash in hand /in Treasury/in Bank Accounts/in Post Office/ In shape of TDRs etc.(Total Closing Balance as per Audit)(Para-4)	338713279.53
2	Loans refundable	0	2	Investments (Already included in CB)	0
3	Unremitted Govt. dues (VAT, Cess, Royalty, I.T. etc)	0	3	Advances recoverable (para-8)	46512502.86
4	Refundable deposits (SD/EMD)	0	4	Outstanding rents recoverable	71,358.00
5	Unpaid Salary & Wages for 03/18	42,94,338	5	Loans recoverable	0
6	Unpaid Bills	30,000	6	Others (Name of the liquid Assets to be specified)	0
7	Contributions payable	0			
8	Others (Name of the liquid liability to be specified)	0			
TOTAL		11,72,63,107	TOTAL		385297140.39
Liquid Assets over Liquid Liabilities		26,80,34,033	Liquid Liabilities over Liquid Assets		0
GRAND TOTAL		385297140.4	GRAND TOTAL		385297140.4

As seen from the above position, there is excess of liquid assets over the liquid liabilities to the tune of Rs. 26,80,34,033.00 as on 31.03.2018. As such, the financial condition of Shree Jagannath Sanskrit Viswavidyalaya, Puri as on the date may be rated as sound. It is a matter of fact that University being a premier institution shall always require funds to cater the ever growing needs of its students and for its academic & research activities in the days to come. As such, in order to meet the situation and to maintain the desired sound financial condition, the local authorities are suggested to take tangible steps for early adjustment of outstanding advances, recovery/realisation of outstanding rents & dues etc. and curtail the unproductive expenditure in the days to come.

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

Shree Jagannath Sanskrit Viswabidyalaya - 2017-2018

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	26	31-03-2018	258216140.40	31-03-2018	249470897.13	8745243.27	DETAILS ARE GIVEN BELOW
	GRAND TOTAL			258216140.40		249470897.13	8745243.27	

Reconciliation

PARA 5.1. Details of Bank position of S.J.S.V., Puri as on 31.03.2018 IS FURNISHED BELOW

Details of Bank position of S.J.S.V., Puri as on 31.03.2018

Sl. No.	Name of the Bank	Account no.	Closing Balance as per Pass Book as on 31.03.2018	Bank CB as per Cash Book as on 31.03.2018	Difference	Remarks
1	SBI, Main Branch	SB-10913111803	34982626.11	29479601.57	5503024.54	Main cash Book
2	SBI, S.J.S.V,	SB-33239002377	21824704.25	18825240.25	2999464.00	Main cash Book
3	OGB, S.J.S.V,	SB-119	19763268.72	19039820.72	723448.00	Main cash Book
4	SBI, S.J.S.V,	SB-32797546158	32688540.36	32612409.00	76131.36	Main cash Book
5	SBI, S.J.S.V,	SB-33299668744	3585008.50	3585008.50	0.00	Main cash Book
6	Canara Bank	SB-9413	262109.00	1762109.00	-1500000.00	Main cash Book
7	SBI, S.J.S.V,	SB-32920210415	1563234.00	1563234.00	0.00	Main cash Book
8	OGB, S.J.S.V,	CA-012302000000128	0.00	0.00	0.00	Main cash Book
	Total main cash book		114669490.94	106867423.04	7802067.90	
9	SBI, S.J.S.V,	SB-33276513672	2043391.50	2042031.50	1360.00	Brahmi Ladies Hostel
10	OGB, S.J.S.V,	SB-50	449510.20	449510.20	0.00	Brahmi Ladies Hostel
11	SBI, S.J.S.V,	SB-4907/9468	266661.00	266661.00	0.00	Gents Hostel
12	OGB, S.J.S.V,	SB-037	57792.00	57792.00	0.00	Gents Hostel
13	SBI, S.J.S.V,	SB-10202296936	16321381.30	15603910.30	717471.00	Pension Cash Book
14	OGB, S.J.S.V,	SB-169	17455.00	17455.00	0.00	CARS Cash Book
15	SBI, S.J.S.V,	SB-10202297055	400968.87	326946.50	74022.37	NSS (Normal) Cash Book
16	SBI, S.J.S.V,	SB-30433390255	171759.00	171759.00	0.00	NSS (Special) Cash Book
17	SBI, S.J.S.V,	SB 33329705981	769354.00	769354.00	0.00	NSS COLLEGE COLLECTION
18	SBI, S.J.S.V,	SB-33121039583	3249.75	3249.75	0.00	NET Coaching Cash Book
19	SBI, S.J.S.V,	SB-10202302497	2103987.84	2006409.84	97578.00	P.G. Council Cash Book
20	N.G.B., Sri Vihar, Puri	SB-2106	64419.00	64419.00	0.00	Career & Counselling Cell
21	SBI, S.J.S.V,	SB-32999049849	35331397.50	35331397.50	0.00	U.G.C. Cash Book
22	SBI, Main Branch, Puri	SB-32665989839	133682.00	133682.00	0.00	B.Ed. Cash Book
23	SBI, S.J.S.V,	SB-34909484862	162464.50	109720.50	52744.00	Manu Resource

						Centre
24	SBI, S.J.S.V,	SB-6789	83138945.95	83138945.95	0.00	RUSA
25	SBI, S.J.S.V,	SB 10202296947	1150950.15	1150950.15	0.00	GPF
26	SBI, S.J.S.V,	SB 10202296958	959279.90	959279.90	0.00	CPF
	Total others		143546649.46	142603474.09	943175.37	
	G.TOTAL		258216140.40	249470897.13	8745243.27	

PARA 5.2 DETAILS OF BANK RECONCILIATION IS GIVEN BELOW

1.

1) MAIN CASH BOOK				
SBI, Main Branch, Puri SB A/C No.10913111803				
Bank CB as per Cash book as on 31.03.2018		29479601.57		
Add: Opening difference as on 01.04.2015		372024.54		
(2) Add. Cheque issued but not encashed during the year 2017-18 .				
	Ch. No.	Amount		
	731185	1500000		
	731186	3454000		
	731187	177000		
	TOTAL	5131000		
Pass Book C.B. as on 31.03.2018		34982626.11		

2.

MAIN CASH BOOK , SBI, SJSV Branch SB-33239002377				
Bank C.B as per Cash book as on 31.03.2018		18825240.25		
i) Add the following cheques issued but not encashed/debited from pass book as on 31.3.18				
	Ch. No.	Amount		
	21989/27.2.18	11148		
	21993/31.3.18	139539		
	21994/31.3.18	2289140		
	21995/31.3.18	661310		
	total	3101137		
(2) Deduct . Cheque transfered but not credited in pension account in pass book during the year 2017-18 .				
	Ch. No.	Amount		
	414539/31.3.18	32612		
	414541/31.3.18	69061		
	TOTAL	101673		
Pass Book C.B. as on 31.03.2018		21824704.25		

3

MAIN CASH BOOK , OGB SB-119				
Bank C.B as per Cash book as on 31.03.2018		19039820.72		
Add amount difference for 16-17 as per cash book and pass book as on 01.4.17		723448		
Pass Book C.B. as on 31.03.2018		19763268.72		

4.

MAIN CASH BOOK , SBI, SJSV Branch SB-32797546158			
Bank C.B as per Cash book as on 31.03.2018			32612409
reconciliation for 16-17			
C.B AS ON 31.3.17 AS PER CASH BOOK	36245165.91		
C.B AS ON 31.3.17 AS PER PASS BOOK	36530919.19		
Diff. as on 31.3.17 or as on 01.4.17	285753.28		
prev ch 706161/05.3.16 Rs 2145.00 en-cashed on 03.4.17	-2145		
ch 706143/7.3.17 Rs 976.00 cancelled and taken to cash book on 03.6.17 reconciled	-976		
TOTAL DIFFERENCE FOR 16-17 FOR 17-18	282632.28		282632.28
DEDUCT DEPOSIT TAKEN in cash book with in 31.3.18 but deposit shown in pass book after 31.3.18			-331578
Receipt Amount	cash book date	date of deposit in pass book	
331578	31.3.18	02.5.18	
Add amount deposited in pass book on 19.12.17 but not taken to cash book			1000
Add Cheque d issued during the year 17-18 but not encashed till 31.03.2018			123976
Ch. No./Date	Amount	date of encashment	Remarks
243077/19.3.18	16713	03.4.18	
21770/29.3.18	11540	03.4.18	
243078/19.3.18	13929	04.4.18	
21773/29.3.18	523	04.4.18	
21772/29.3.18	25597	04.4.18	
21767/29.3.18	3496	25.4.18	
24307/19.3.18	25200	01.6.18	
831848/5.7.17	6000	not drawn	
831854/17.8.17	19500	not drawn , Cash book page-295	
831878/14.7.18	578	not drawn , Cash book page-270	
831868/13.7.17	900	not drawn , Cash book page-268	
total	123976		
Add less C.B. shown in cash book			1.08
Cash book page/date	amount less shown		
208/28.4.17	0.41		
(Vol-2)5/01.9.17	0.57		
153/31.3.18	0.1		
total	1.08		
Add non reconciled amount for 17-18			100
Pass Book C.B. as on 31.03.2018			32688540.36

5

MAIN CASH BOOK , Canara Bank SB-9413	
Bank C.B as per Cash book as on 31.03.2018	1762109
Deduct amount taken to cash book 26.3.18 but deposited in pass book on 7.4.18	1500000

Pass Book C.B. as on 31.03.2018 | 262109

6.

Brahmi Ladies Hostel SBI, SJSV Branch, Puri , SB-33276513672		
Bank C.B. as per cash book as on 31.03.2018		2042031.5
Add amount in pass book during 15-16 but not taken to cash book		1360
Pass Book C.B. as on 31.03.2018		2043391.5

7

PENSION CASH BOOK SBI, SJSVV Branch, Puri , SB-10202296936		
Bank C.B. as per cash book as on 31.03.2018		15603910.3
Add Chequed issued during the year 17-18 but not encashed till 31.03.2018		(+)4171471
Ch. No./Date	Amount	
414537/31.3.18	9746	
414538/31.3.18	2990569	
414539/31.3.18	32612	
414540/31.3.18	737905	
414541/31.3.18	69061	
414542/31.3.18	331578	
TOTAL	4171471	
Deduct amount transferred but not credited in concered passbook	CH NO 731186/31.3.18 DEPOSITED IN PASS BOOK ON 2.5.18	(-) 3454000
Pass Book C.B. as on 31.03.2018		16321381.3

8.

NSS NORMAL ACCOUNT		
SBI, SJSV, Srivihar, Puri SB A/C No.10202297055		
Bank CB as per cash book as on 31.03.2018		326946.5
(i) Less openng difference as on 01.04.2017 as per prev. AR 16-17		-5778.19
(1) Add. Cheque issued but not encashed during the year 2017-18		
CH NO	AMOUNT	
850352/16.1.18	8600	
671475/16.1.18	8600	
671486/16.1.18	8600	
671491/16.1.18	8600	
671492/16.1.18	8600	
671503/16.1.18	8600	
671488/16.1.18	8600	
850339/16.1.18	8600	
671485/16.1.18	8600	
671504/16.3.18	2400	
TOTAL	79800	
ADD LESS C.B SHOWN IN CASH BOOK ON 03.11.17	0.56	
Pass Book C.B. as on 31.03.2018		400968.87

9.

PG CENTRAL OFFICE ACCOUNT		
SBI, SJSVV BRANCH, PURI SB ACCOUNT NO. 10202302497		
Bank C.B as per cash book as on 31.03.2018		2006409.84

(i)ADD PREV DIFFERENCE AS ON 31.3.18 AS PER LAST AR	(+)		97413
Add-DEPOSITED IN BANK BUT NOT TAKEN TO CASH BOOK	(+)		165
DATE	AMOUNT		
31.8.17		55	
30.8.17		55	
24.8.17		55	
TOTAL		165	
Pass Book C.B. as on 31.03.2018			2103987.84

10

Manu resources SBI, S.J.S.V, Puri, SB-34909484862			
Bank CB as per Cash book as on 31.03.2018			109720.5
(1) Add. Cheque issued but not encashed during the year 2017-18			
	Ch. No.	Amount	
	97024/8.3.18 encashed on 11.4.18		52744
Pass Book C.B. as on 31.03.2018			162464.5

Reconciliation may be made with reference to cash book, pass book and audit report and fact complied to next audit.

PARA 5.3 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 2017-18 rather funds were managed in SB accounts. However, the local authority is suggested to ensure maintenance of flexi account as envisaged in the above cited Government circular.

PARA: 6 STOCK POSITION

Shree Jagannath Sanskrit Viswabidyalaya - 2017-2018

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

Comments

STOCK POSITION IS GIVEN BELOW

STOCK POSITION OF SOME MAJOR ITEMS DURING 2017-18

Sl. No.	Name of the item	Opening Balance as on 01.04.2017	Receipt during 2017-18	Total	Issued during the year	Balance at on 31.03.2018	Stock Register page ref
1	2	3	4	5		7	
1	Main Answer Book	41747	0	41747	0	41747	
	Main Answer Book(NEW)	90695	160000	250695	56525	194170	p-152
2	Additional Answer Book	416138		416138		416138	
3	Aqua guard	5		5		5	
4	Air Conditioner	12	1	13		13	p-8
5	Computers	28		28		28	
6	Duplicating Machine	1		1		1	
7	Laser Printer	31		31		31	P-255
8	Laptop	2		2		2	
9	Godrej Almirah	66	1	67		67	P-11
10	Godrej Table	71		71		71	P-101
11	Steel Chair	105		105		105	P-111
12	Xerox Machine and multifunctional machine (coping, scanning, printing)	18		18		18	P-256
13	Fax	1		1		1	
14	Colour Television Set	10		10		10	
15	REFREEGERATO R (GODREJ)	1		1		1	P-241
16	BOOKS STACK	6		6		6	P-51
17	wooden cot	105	50	155		155	p-82
18	wooden cot for Matron	1		1		1	p-71
19	Executive Chair for Matron	1		1		1	p-261
20	Executive Table for Matron	1		1		1	p-261
21	Study table(wooden)	105		105		105	p-261
22	wooden chair	105		105		105	p-81
23	dining chair	54		54		54	p-81
24	Dining table	9	2	11		11	p-82
25	Dining Wooden Bench	0	4	4		4	61

26	Wooden Chair	0	32	32		32	82
27	Wooden Table	0	32	32		32	P-262
28	stabiliser	0	2	2		2	p-251
29	exide battery	0	8	8		8	p-91
30	inverter	0	8	8		8	p-91
31	Academic Robes	0	52	52		52	p-23
32	tin box	0	5	5		5	p-23

The stock has not been verified by the competent authority as per the provision under OGFR. Hence the local authority is suggested to verify the stock biannually and record certificate on the body of the stock register.

PARA: 7 INVESTMENT

Shree Jagannath Sanskrit Viswabidyalaya - 2017-2018

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	01-04-2017	44625889.00	0.00	44625889.00	3156436.00	31-03-2018	47782325.00	31-03-2018	47782325.00	0.00	
2	01-04-2017	3791419.00	0.00	3791419.00	96204.00	31-03-2018	3887623.00	31-03-2018	3887623.00	0.00	
3	01-04-2017	5276248.00	0.00	5276248.00	374616.00	31-03-2018	5650864.00	31-03-2018	5650864.00	0.00	
4	01-04-2017	26608965.00	0.00	26608965.00	1581200.00	31-03-2018	28190165.00	31-03-2018	28190165.00	0.00	
5	01-04-2017	340159.00	0.00	340159.00	24085.00	31-03-2018	364244.00	31-03-2018	364244.00	0.00	
6	01-04-2017	1168234.00	0.00	1168234.00	505904.00	31-03-2018	1674138.00	31-03-2018	1674138.00	0.00	
	GRAND TOTAL	81810914.00	0.00	81810914.00	5738445.00		87549359.00		87549359.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

The detail position of Investment (TDRs) of Shree Jagannath Sanskrit Viswabidyalaya, Puri as on 31.03.2018 is furnished in the table below.

Sl. No.	Name of the Bank	TDR No.	Date of Investment	Amount of Investment	Date of Maturity	Maturity Value	Rate of Interest	Remarks
1	2	3	4	5	6	7	8	9
A	Investment out of Own Source							
1	Andhra Bank, Puri	887316	04.09.2017	285857	04.9.2022	389777	6.25%	Festival Advance & Conveyance Allowance
2	State Bank of India, ShriViharBranch	36970348468	27.06.2017	903542	27.6.2018	967518	6.90%	Other than GPF
3	State Bank of India, ShriVihar, BRANCH	35907909381	10.10.2017	5000000	10.10.2018	5333008	6.50%	Own Receipt (Rs 555606.00 , deposited in A/C No-158)
4	State Bank of India, ShriVihar Branch	36013667702	17.05.17	170551	16.8.18	182358	6.75%	Donation
5	State Bank of India, ShriVihar, Branch	36013917266	16.08.17	100000	15.8.18	100000	6.25%	Donation for Stipend (Qtrly Int is being deposited in A/c No.158)
6	State Bank of India, ShriViharBranch	36051979577	01.12.2017	332238	01.12.18	353495	6.25%	Donation for Stipend
7	State Bank of India, ShriViharBranch	36059301027	01.09.2017	1490016	01.9.18	1593167	6.25%	Donation for Stipend
8	State Bank of India, ShriViharBranch	37354735484	08.12.2017	5000000	08.12.18	5319901	6.25%	Own Receipt

9	State Bank of India, ShriViharBranch	37354736704	08.12.2017	5890043	08.12.18	6266889	6.25%	Own Receipt
10	State Bank of India, ShriViharBranch	35059534322	11.01.2018	3000000	11.01.19	3000000	6.25%	Donation for Scholarship (Qtrly Int is being deposited in A/c No.158)
11	State Bank of India, ShriViharBranch	37494872544	28.01.2018	273042	27.01.19	290511	6.25%	Donation (Rs 26081.00, deposited in A/C No.158)
12	State Bank of India, ShriViharBranch	37371480514	18.12.17	7358010	18.12.18	7828777	6.25%	Hundi Interest
13	State Bank of India, ShriViharBranch	37479343847	17.1.18	5355002	17.1.19	5607616	6.25%	Donation for Scholarship
14	State Bank of India, ShriViharBranch	37479343933	17.1.18	6180873	17.1.19	6576326	6.25%	Donation for Scholarship
15	State Bank of India, ShriViharBranch	37479343756	17.1.18	3824021	17.1.19	4068622	6.25%	Donation for Scholarship
16	OGB, ShriVihar branch, Puri	411400006	12.02.2017	20000	12.11.2019	20000	6.50%	Donation (Qtrly Int is being deposited in A/c No.158)
17	State Bank of India, ShriViharBranch	37538724407	13.02.2018	4396	13.2.19	4677	6.25%	Donation
18	State Bank of India, ShriVihar	34947552103	24.11.2017	176984	24.11.18	188307	6.25%	Donation for Scholarship
19	State Bank of India, ShriVihar	37363453160	11.12.2017	2000000	11.12.18	2000000	6.25%	Investment for scholarship (Qtrly Int is being deposited in A/c No.158)
20	State Bank of India, ShriVihar	37320276700	19.11.17	267750	19.11.18	284881	6.25%	Donation own sources
21	State Bank of India, ShriVihar	37058277961	02.8.17	100000	1.7.18	106076	6.25%	Donation own sources
22	State Bank of India, ShriVihar	37106706751	21.8.17	50000	21.8.18	53461	6.25%	Donation own sources
TOTAL [A]				47782325		50535367		
B	Investment out of UGC Funds							
1	Canara Bank, Puri	37486285013	22.1.18	5650864	22.1.19	6012407	6.25%	UGC Funds
TOTAL [B]				5650864		6012407		
C	Investment of CPF							
1	UNION BANK	7429	16.01.18	1387623	16.1.19	1462735	6.25%	CPF NEW
2	Canara Bank, Puri	1439413000108/12	26.10.16	2500000	04.05.18	2799079	7.50%	CPF NEW
TOTAL [C]				3887623		4261814		
D	Investment of GPF							
1	State Bank of India, ShriVihar	37320275355	19.11.17	37425	19.11.18	39818	6.25%	GPF

	Branch							
2	State Bank of India, ShriViharBranch	36291157939	01.12.2017	58980	01.12.2018	62754	6.25%	GPF
3	State Bank of India, ShriViharBranch	36076236432	7.9.17	4293760	07.9.2018	4591008	6.25%	
4	Canara Bank, Puri	1439401003523 /6	27.10.17	9900000	27.10.18	10559356	6.25%	GPF
5	Canara Bank, Puri	1439401003523 /7	27.10.2017	9900000	27.10.18	10559356	6.50%	GPF
6	Canara Bank, Puri	1439401003523 /8	27.10.2017	4000000	27.10.18	4266407	6.50%	GPF
TOTAL [D]				28190165		30078699		
E Investment relating to Gents Hostel								
1	OGB, ShriVihar branch, Puri	511100103	29.03.2018	364244	29.3.19	389651	6.80%	Gents Hostel
TOTAL [E]				364244		389651		
F Investment relating to Ladies Hostel								
1	NGB, ShriVihar branch, Puri	511300224	21.05.2017	297583	21.02.2020	355316	6.50%	Ladies Hostel
2	NGB, ShriVihar branch, Puri	511100260	20.1.2017	655999	20.10.2020	660606	6.50%	Ladies Hostel
3	NGB, ShriVihar branch, Puri	511300226	04.08.2017	130110	4.5.2020	154208	6.50%	Ladies Hostel
4	NGB, ShriVihar branch, Puri	511300223	08.05.2017	204455	08.2.2020	244120	6.50%	Ladies Hostel
5	NGB, ShriVihar branch, Puri	511300225	04.08.2017	130110	4.5.2020	155089	6.50%	Ladies Hostel
6	NGB, ShriVihar branch, Puri	511300228	04.08.2017	130110	4.5.2020	155089	6.50%	Ladies Hostel
7	NGB, ShriVihar branch, Puri	511300227	04.08.2017	125771	4.5.2020	149918	6.50%	Ladies Hostel
TOTAL [F]				1674138		1874346		
GRAND TOTAL [A to F]				87549359		93152284		

Verification of the Investment Ledger pertaining to the financial year 2017-18 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 was not included in the closing balance of Main Cash book, thus kept outside which is highly irregular.

Audit Suggestions:

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

PARA: 8 ADVANCE

Shree Jagannath Sanskrit Viswabidyalaya - 2017-2018

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2017	ALL CASH BOOK	41157600.86	7564023.00	48721623.86	1849121.00	31-03-2018	46872502.86	31-03-2018	46872502.86	0.00	
GRAND TOTAL			41157600.86	7564023.00	48721623.86	1849121.00		46872502.86		46872502.86	0.00	

Comments :

PARA 8.1 Year wise breakup of outstanding of advance as on 31.03.2018.

Sl. No.	Year	Amount O.B.	paid	total	Adjusted	BALANCE AS ON 31.03.2018
1	upto 2003-04	20586359.86	0	20586359.86	5360	20580999.86
2	2004-05	1053633	0	1053633	32612	1021021
3	2005-06	200845	0	200845	0	200845
4	2006-07	4505727	0	4505727	0	4505727
5	2007-08	226303	0	226303	0	226303
6	2008-09	116200	0	116200	0	116200
7	2009-10	1085646	0	1085646	0	1085646
8	2010-11	419310	0	419310	0	419310
9	2011-12	829807	0	829807	0	829807
10	2012-13	640537	0	640537	0	640537
11	2013-14	272405	0	272405		272405
12	2014-15	532700	0	532700		532700
13	2015-16	4432814	0	4432814	1140000	3292814
14	2016-17	6255314		6255314	530585	5724729
15	2017-18	0	7564023	7564023	140564	7423459
TOTAL		41157600.86	7564023	48721623.86	1849121	46872502.86

PARA 8.2

DETAILS OF ADVANCE OUTSTANDING DURING THE YEAR 2015-16

Sl. No.	Name & designation of the Advance holder	Adv. Payment Vr. No./Date	Amount (in Rs.)	Purpose
1	Dr. Madhab Ch. Panda	01/ 02.04.15	150000	National Seminar (UGC)
2	All Centre Supdt. +3 Shastri	13/10.04.15	41551	Postal Expenses
3	Biswajit Panda M/s Panda Tour & Travel	11/10.04.15	175000	Provide of Vehicle for Shastri Part-III Exam.
4	Biswajit Panda M/s Panda Tour & Travel	65/02.05.15	175000	Provide of Vehicle for Shastri Part-I Exam.
5	Centre Supdt. +3 Shastri part-III Exam.	66/02.05.15	82805	Postal Expenses
6	Principal, Rama Ch. Skt. College, Balasore	146/30.05.15	2000	Contingent Expenses for Central Valuation, UpaSastri 2015
7	Shri Laxman Ch. Biswal,	133/27.05.15	738000	Advance towards payment of

	Principal, Rama Chandra Skt. College, Balasore			TA/DA/Remu to Examiners of Upa Sastri 2015
8	Biswajit Panda M/s Panda Tour & Travel	333/27.06.15	175000	For provide of hired vehicle for exam 2015 Shastri-Part-I
9	Centre Supdt. +3 Shastri Part-I Exam. 2015	336/28.06.15	65498	Postal Expenses
10	Sarat Kumar Behera	643/24.08.15	2000	Refreshment & Lunch to member of triangular Committee on 25/8/15 & 26-08-2015
11	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	648/25.08.15	470000	Towards payment of TA/DA/CA/Remu to Exam.of Shastri P-I 2015
12	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	649/25.08.15	6000	Central valuation contingent
13	Dr. Biswanath Swain, Principal, J.V.K.M., Puri	657/26.08.15	6000	Central valuation contingent
14	Biswajit Panda M/s Panda Tour & Travel	666/28.08.15	50000	Hired vehicle
15	Biswajit Panda M/s Panda Tour & Travel	742/21.09.15	70000	Providing of Vehicles to S.J.S.V., Puri
16	All Centre Supdt. +3 Shastri 2016	1332(A)/19.02.16	93460	Postal Expenses
17	M/s Banerjee Tours & Travel, Puri	1330/19.02.16	150000	Supply of Vehicle for Exam, 2016
18	M/s Banerjee Tours & Travel, Puri	1385/26.02.16	150000	Supply of Vehicle for Exam, 2016
19	All Centre Supdt. Upa Sastri Exam. 2016	1386/27.02.16	167500	Postal Expenses
20	Principal, J.V.K.M., Puri	1495/29.03.16	3000	Contingent Expenses
21	Principal, Abhaya Skt. College, Kendrapara	1494/29.03.16	247000	Adv. For TA/DA/Remu to Examiners
22	Principal, Abhaya Skt. College, Kendrapara	1493/29.03.16	3000	Contingent Expenses
23	Principal, Rama Chandra Skt. College, Balasore	1492/29.03.16	267000	Central Valuation
24	Principal, Rama Chandra Skt. College, Balasore	1491/29.03.16	3000	Contingent Expenses
	TOTAL		3292814	

DETAILS OF ADVANCE OUTSTANDING DURING THE YEAR 2016-17

Sl. No	Name / Party	Purpose of Advance	Amount	Vr. No & Date
1	Principal, Abhaya Sanskrit College, Kendrapara	For payment of TA/DA Remu to Examiners of Central Valuation +2 U/s Exam 2016	5,47,000	30/7.4.16
2	- do -	Contingency Expenditure for Central Valuation	3,000	31/7.4.16
3	Principal, J.V.K.M., Puri	Central Valuation +2 U/S	4,97,000	32/7.4.16
4	- do -	Contingency Expenses	3,000	33/7.4.16
5	Principal, Rama Ch. Sans. College, Balasore	Central Valuation +2 U/S Contingency Expenses	3,000	29/7.4.16
6	- do -	Central valuation Exp. For TA/DA Remu.	7,17,000	28/7.4.16
7	- do -	+3 Shastri Part-III	70,000	36/7.4.16
9	Principal, Abhaya Sanskrit College, Kendrapara	+3 Shastri Part-III	60,000	35/7.4.16
10	All Centre Supdt. +3 P.II	Postal Expenses	1,04,600	65/18.4.16

	Exam			
11	M/s Banerjee Tours & Travel, Puri	Providing Vehicle for Exam 2016	1,50,000	63/18.4.16
18	M/s Banerjee Tours & Travel, Puri	Vehicle supply for Exam Shastri P.I 2016	2,25,000	428/17.6.16
19	All Centre Supdt. +3 Shastri P-I	Postal Expenses	1,14,280	429/17.6.16
20	?do? +2 Instant Exam 2016	- do -	1,058	430/17.6.16
25	Shri Sanatan Pati	36th Foundation Day	1,000	523/4.7.16
27	Principal, J.V.K.M., Puri	Central Valuation for Shastri P-II	1,52,000	534/13.7.16
28	Principal Rama Ch. Sans. College, Bls	Central Valuation for Shastri P-II	2,97,000	536/13.7.16
29	Principal, Abhaya Sanskrit College, Kendrapara	- do -	2,57,000	538/13.7.16
30	J.V.K.M., Puri	Contingent Expenses	3,000	533/13.7.16
31	Rama Ch. Sans College, Bls	- do -	3,000	535/13.7.16
32	Abhaya Sans. College, Kpd	Contingent Expenses	3,000	537/13.7.16
36	- do -	Contingencies Expenditure	3,000	561/25.7.16
37	Principal, Abhaya Sanskrit College, Kendrapara	Central Valuation Shastri P-I 2016	4,71,000	558/25.7.16
38	- do -	Contingent Expenses	3,000	557/25.7.16
39	Principal, Rama Ch. Sans. College, Balasore	Central Valuation Shastri P-I 2016	4,68,000	560/25.7.16
40	- do -	Contingent Expenses	3,000	559/25.7.16
43	Principal, J.V.K.M., Puri	Central Valuation work 2016 Shastri P-II	14,821	777/01.9.16
49	All centre Supdt. Of Shastri P-III Exam 2017	Postal Expenses	90,880	1411/23.2.17
50	Dr. Madhab Ch. Panda	National Seminar UGC XII Plan	1,50,000	UGC 176/27.2.17
51	Dr. N.R.S. Tatachariar	- do -	1,50,000	?do?
52	Dr. Pralaya Kumar Nanda	- do -	1,50,000	?do?
53	Dr. Basant Ku. Mishra	- do -	1,50,000	?do?
54	Dr. Purna Ch. Padhy	- do -	1,50,000	?do?
55	Dr. Sradhanjali Mohapatra	- do -	1,50,000	?do?
56	Dr. Parambashree Yogamaya	- do -	1,50,000	?do?
57	Dr. N.R.S. Tatachariar	Career & Counselling Cell	1,00,000	UGC 177/27.2.17
58	All Centre Supdt. +2 U/s 2017	Postal Expenses	1,60,090	1461/14.3.17
59	Dr. Govind Chandra Kar	National Seminar (B.Ed)	1,50,000	UGC 192/17.3.17
	Total		57,24,729	

DETAILS OF ADVANCE OUTSTANDING DURING THE YEAR 2017-18

Sl. No	Name / Party	Purpose of Advance	Amount	Vr. No & Date
1	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Central valuation +3 Paper III	383000	12/3.4.17
2	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Contingency	3000	11/3.4.17
3	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Central valuation +3 Paper III	392000	10/3.4.17
4	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Contingency	3000	9/3.4.17

5	Principal, J.V.K.M., Puri, Biswanatha Swain	Central valuation +3 Paper III	227000	8/3.4.17
6	Principal, J.V.K.M., Puri, Biswanatha Swain	Contingency	3000	7/3.4.17
7	Principal, J.V.K.M., Puri, Biswanatha Swain	Central valuation up sastri	367000	30/11.4.17
8	Principal, J.V.K.M., Puri, Biswanatha Swain	Contingency	3000	29/11.4.17
9	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Central valuation up sastri	697000	27/11.4.17
10	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Contingency	3000	28/11.4.17
11	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Central valuation up sastri	555000	26/11.4.17
12	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Contingency	3000	25/11.4.17
13	All centre Suprintendent	Postal Expenses	122370	48/22.4.17
14	Principal NNAC Naresh Ch Dash	Central Valuation shastri P-II	335000	177/8.5.17
15	Principal NNAC Naresh Ch Dash	Contingency	3000	176/8.5.17
16	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Central Valuation shastri P-II	470000	179/8.5.17
17	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Contingency	3000	178/8.5.17
18	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Central Valuation shastri P-II	503000	181/8.5.17
19	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Contingency	3000	180/8.5.17
20	Govinda Ch kar, Prof	Earthing of Multi purpose Building	1890	314/31.5.17
21	All centre Suprintendent	Postal Expenses	1184	425/21.6.17
22	Birabara Dash	Campus cleaning for foundation day	7000	450/1.7.17
23	Govinda Ch kar, Prof	37th foundation day obs 7.7.17	39000	451/1.7.17
24	All centre Suprintendent	Postal Expenses	107910	677/21.8.17
25	Debasis Tripathy, Lecturer	Swathhcha paxa palan 1.9.17 to 15.9.17	4000	721/1.9.17
26	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Central valuation +3 part-I	557000	775/15.9.17
27	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Contingency	3000	774/15.9.17
28	Principal NNAC Naresh Ch Dash	Central valuation +3 part-I	266000	777/15.9.17
29	Principal NNAC Naresh Ch Dash	Contingency	3000	776/15.9.17
30	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Central valuation +3 part-I	539000	773/15.9.17
31	Principal, Abhaya Skt. College,	Contingency	3000	772/15.9.17

	Kendrapara Jyotsna Rani Nayak			
32	Dr Harihara Hota, VC	Induction training programme 2 weeks W.E.F 16.10.17	200000	1018/13.10.17
33	Dr Harihara Hota, VC	Induction training programme 2 weeks W.E.F 16.10.17	200000	1037/27.10.17
34	All centre Suprintendent	Postal Expenses	93170	1359/17.2.18
35	All centre Suprintendent	Postal Expenses	134560	1396/9.3.18
36	Principal NNAC Naresh Ch Dash	Central valuation sastri IIIrd yr contingency	3000	1419/21.3.18
37	Principal NNAC Naresh Ch Dash	Central valuation sastri IIIrd yr	273000	1420/21.3.18
38	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Central valuation sastri IIIrd yr	430000	1416/21.3.18
39	Principal, Abhaya Skt. College, Kendrapara Jyotsna Rani Nayak	Central valuation sastri IIIrd yr contingency	3000	1415/21.3.18
40	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Central valuation sastri IIIrd yr	472000	1418/21.3.18
41	Principal, Rama Chandra Skt. College, Balasore Laxman Biswal	Central valuation sastri IIIrd yr contingency	3000	1417/21.3.18
42	Siba Sundara Mishra	Syndicate Refreshment	1375	1458/28.3.18
		Total	7423459	

PARA 8.3 DETAILS OF PREVIOUS ADVANCE ADJUSTED DURING 17-18

Sl. No.	Name & designation of the Advance holder	Purpose	Amount of Adjustment	Date of advance payment	date of Adv Adjustment
1	J.K Mishra, Prof.		15750	unknown prior to 04-05	31.3.18
2	Pitambar Sahoo		16862	unknown prior to 04-05	31.3.18
3	Ramakanta Mohapatra, PA	electrification class-IV QUARTER	5360	1397/23.9.97	297/24.5.17
4	Principal, J.V.K.M., Puri	Central Valuation +3 Shastri III year	160000	1496/29.03.16	1074/14.11.17
5	Shri Laxman Ch. Biswal, Principal, Rama Chandra Skt. College, Balasore	Central valuation for Shastri Part-II	530000	701/10.09.15	215/12.5.17
6	Dr. Biswanath Swain, Principal, J.V.K.M., Puri	Towards payment of TA/DA/CA/Remu to Exam.of Shastri 2015	450000	667/28.08.15	200/11.5.17
7	Rama Chandra Kandi	Provide Tiffin & lunch to Syndicate Member on 24/03/2017	1,125	1473/23.3.17	31/11.4.17
8	Rama Chandra Kandi	- do -	1,125	1487/31.3.17	45/22.4.17
9	Principal, J.V.K.M., Puri	Central Valuation Shastri P-I 2016	2,68,000	562/25.7.16	1093/17.11.17
10	Principal, J.V.K.M., Puri	+3 Shastri Part-III	50,000	34/7.4.16	1074/14.11.17
11	Debi Prasad Mishra	B.Ed Entrance Test 2016	13,810	86/30.4.16	19/11.4.17
12	Sukadev Sahoo	- do -	12,375	86/30.4.16	19/11.4.17
13	Sudhansu Sekhar Das	- do -	17,300	86/30.4.16	19/11.4.17
14	Sarat ku. Behera	- do -	12,850	86/30.4.16	19/11.4.17
15	Parasara Mohapatra, PEO	Celebration of Independence Day 2016 (70th) Aug 15-16	4,000	672/12.8.16	647/10.8.17
16	Prof. Govinda Chandra Kar	For 5 days orientation programme by NCERT	1,50,000	945/4.11.16	52/26.4.17

Total

1708557

PARA 8.4 DETAILS OF ADVANCE PAID 16-17 BUT NOT ADJUSTED AS ON 31.3.2018 (MORE THAN ONE YEAR)

Sl. No	Name / Party	Purpose of Advance	Vr. No & Date	Amount
1	All Centre Supdt +2 Instant Exam 2016	Postal Expenses	430/17.6.16	1,058
2	All Centre Supdt. +2 U/s 2017	Postal Expenses	1461/14.3.17	1,60,090
3	All Centre Supdt. +3 P.II Exam	Postal Expenses	65/18.4.16	1,04,600
4	All Centre Supdt. +3 Shastri P-I	Postal Expenses	429/17.6.16	1,14,280
5	All centre Supdt. Of Shastri P-III Exam 2017	Postal Expenses	1411/23.2.17	90,880
6	Dr. Basant Ku. Mishra	National Seminar UGC XII Plan	UGC 176/27.2.17	1,50,000
7	Dr. Govind Chandra Kar	National Seminar (B.Ed)	UGC 192/17.3.17	1,50,000
8	Dr. Madhab Ch. Panda	National Seminar UGC XII Plan	UGC 176/27.2.17	1,50,000
9	Dr. N.R.S. Tatachariar	National Seminar UGC XII Plan	UGC 176/27.2.17	1,50,000
10	Dr. N.R.S. Tatachariar	Career & Councelling Cell	UGC 177/27.2.17	1,00,000
11	Dr. Parambashree Yogamaya	National Seminar UGC XII Plan	UGC 176/27.2.17	1,50,000
12	Dr. Pralaya Kumar Nanda	National Seminar UGC XII Plan	UGC 176/27.2.17	1,50,000
13	Dr. Purna Ch. Padhy	National Seminar UGC XII Plan	UGC 176/27.2.17	1,50,000
14	Dr. Sradhanjali Mohapatra	National Seminar UGC XII Plan	UGC 176/27.2.17	1,50,000
15	M/s Banerjee Tours & Travel, Puri	Providing Vehicle for Exam 2016	63/18.4.16	1,50,000
16	M/s Banerjee Tours & Travel, Puri	Vehicle supply for Exam Shastri P.I 2016	428/17.6.16	2,25,000
17	Principal, Abhaya Sanskrit College, Kendrapara	Contingent Expenses	537/13.7.16	3,000
18	Principal, Abhaya Sanskrit College, Kendrapara	Contingencies Expenditure	561/25.7.16	3,000
19	Principal, Abhaya Sanskrit College, Kendrapara	For payment of TA/DA Remu to Examiners of Central Valuation +2 U/s Exam 2016	30/7.4.16	5,47,000
20	Principal, Abhaya Sanskrit College, Kendrapara	Contingency Expenditure for Central Valuation	31/7.4.16	3,000
21	Principal, Abhaya Sanskrit College, Kendrapara	+3 Shastri Part-III	35/7.4.16	60,000
22	Principal, Abhaya Sanskrit College, Kendrapara	Central Valuation for Shastri P-II	538/13.7.16	2,57,000
23	Principal, Abhaya Sanskrit College, Kendrapara	Central Valuation Shastri P-I 2016	558/25.7.16	4,71,000
24	Principal, Abhaya Sanskrit College, Kendrapara	Contingent Expenses	557/25.7.16	3,000
25	Principal, J.V.K.M., Puri	Contingent Expenses	533/13.7.16	3,000
26	Principal, J.V.K.M., Puri	Central Valuation +2 U/S	32/7.4.16	4,97,000
27	Principal, J.V.K.M., Puri	Contingency Expenses	33/7.4.16	3,000
28	Principal, J.V.K.M., Puri	Central Valuation for Shastri P-II	534/13.7.16	1,52,000
29	Principal, J.V.K.M., Puri	Central Valuation work 2016	777/01.9.16	14,821

		Shastri P-II		
30	Principal, Rama Ch. Sans. College, Balasore	Central Valuation for Shastri P-II	536/13.7.16	2,97,000
31	Principal, Rama Ch. Sans. College, Balasore	Central Valuation +2 U/S Contingency Expenses	29/7.4.16	3,000
32	Principal, Rama Ch. Sans. College, Balasore	Central valuation Exp. For TA/DA Remu.	28/7.4.16	7,17,000
33	Principal, Rama Ch. Sans. College, Balasore	+3 Shastri Part-III	36/7.4.16	70,000
34	Principal, Rama Ch. Sans. College, Balasore	Central Valuation Shastri P-I 2016	560/25.7.16	4,68,000
35	Principal, Rama Ch. Sans. College, Balasore	Contingent Expenses	559/25.7.16	3,000
36	Principal, Rama Ch. Sans. College, Balasore	Contingent Expenses	535/13.7.16	3,000
37	Shri Sanatan Pati	36th Foundation Day	523/4.7.16	1,000
	Total			57,24,729

ABSTRACT

SI No	Name of the Staff	Amount outstanding	Name of the VC (Sanctioned the amount)	
	Dr. Basant Ku. Mishra	1,50,000	RADHAMADHAB DASH, VC	
	Dr. Govind Chandra Kar	1,50,000	RADHAMADHAB DASH, VC	
	Dr. Madhab Ch. Panda	1,50,000	RADHAMADHAB DASH, VC	
	Dr. N.R.S. Tatachariar	1,50,000	RADHAMADHAB DASH, VC	
	Dr. N.R.S. Tatachariar	1,00,000	RADHAMADHAB DASH, VC	
	Dr. Parambashree Yogamaya	1,50,000	RADHAMADHAB DASH, VC	
	Dr. Pralaya Kumar Nanda	1,50,000	RADHAMADHAB DASH, VC	
	Dr. Purna Ch. Padhy	1,50,000	RADHAMADHAB DASH, VC	
	Dr. Sradhanjali Mohapatra	1,50,000	RADHAMADHAB DASH, VC	
	Shri Sanatan Pati	1,000	PROF. GANGADHAR PANDA, VICE CHANCELLOR	
A.	Total amount of Individuals	13,01,000		
	All Centre Supdt. +3 Shastri	470908		
	M/s Banerjee Tours & Travel, Puri	375000		
	Principal, Abhaya Sanskrit College, Kendrapara	1347000		
	Principal, J.V.K.M., Puri	669821		
	Principal, Rama Ch. Sans. College, Balasore	1561000		
B	total paid to Centre Supdt./Exam	4423729	PROF. GANGADHAR PANDA, VC Rs 4157938.00 & RADHAMADHAB DASH, VC 265791.00	DR. MADHUSUDAN MISHRA, CONTROLLER OF EXAMINATION
	G. TOTAL (A+B)	57,24,729		

From the above table it is ascertained that, advances to the tune of Rs. 5724729.00 which was paid during the year 2016-17 was remained un-adjusted as on 31.03.2018. 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, un adjusted advance to the tune of Rs.5724729.00 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.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	GANGADHAR PANDA, VICE CHANCELLOR	VICE CHANCELLOR	SJSV PURI	2078969
2	RADHAMADHAB DASH, VC	VICE CHANCELLOR	SJSV PURI	783395
3	MADHUSUDAN MISHRA, CONTROLLER OF EXAMINATION	CONTROLLER OF EXAMINATION	SJSV PURI	2211865
4	Basant Ku. Mishra	PROF.	SJSV PURI	75000
5	Govind Chandra Kar	CHAIRMAN PG COUNCIL	SJSV PURI	75000
6	Madhab Ch. Panda	PROF.	SJSV PURI	75000
7	N.R.S. Tatachariar	PROF.	SJSV PURI	125000
8	Parambashree Yogamaya	PROF.	SJSV PURI	75000
9	Pralaya Kumar Nanda	PROF.	SJSV PURI	75000
10	Purna Ch. Padhy	PROF.	SJSV PURI	75000
11	Sradhanjali Mohapatra	PROF.	SJSV PURI	75000
12	Sanatan Pati	S.O	SJSV PURI	500

PARA: 9 GRANTS

Shree Jagannath Sanskrit Viswabidyalaya - 2017-2018

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2017	120220070.00	118868700.00	239088770.00	126150001.00	31-03-2018	112938769.00	
	GRAND TOTAL	120220070.00	118868700.00	239088770.00	126150001.00		112938769.00	

Comments :

DETAIL POSITION OF GRANTS IN RESPECT OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2017-18

STATEMENT SHOWING THE DETAIL POSITION OF GRANTS IN RESPECT OF SHREE JAGANNATH SANSKRIT VISWAVIDYALAYA, PURI FOR THE YEAR 2017-18							
Sl. No.	Particulars	Un-Utilised Grants as on 01.04.2017	Grants Received during the year 2017-18	T O T A L	Grants utilised / Refunded during the year 2017-18	Unspent Balance of Grants as on 31.03.2018	
1	2	3	4	5	6	7	
A	STATE GOVERNMENT GRANTS						
1	Grants for Salary & Pensionary benefits	0.00	78524000.00	78524000.00	78524000.00	0.00	
2	Grants for Other Expenses	0.00	2250000.00	2250000.00	2250000	0.00	
3	Grants for Infrastructure Development	2000000.00	36324700.00	38324700.00	20000000.00	13833516.00	
4	Induction Training programme of Lect. (State Govt.)	0.00	520000.00	520000.00	394055	125945.00	
5	Establishment of Career counselling cell (State Govt.)	0.00	1250000.00	1250000.00		1250000.00	
6	Grants for Installation of Wi-Fi	16.00	0.00	16.00		16.00	
7	RUSA GRANT	100000000.00	0.00	100000000.00	24491184.00	75508816.00	
TOTAL [A]		102000016.00	118868700.00	220868716.00	125659239.00	95209477.00	
B	UGC GRANTS						
1	UGC Grants pertaining to XII	10122224.00	0.00	10122224.00	490762.00	9631462.00	

	Plan						
2	UGC Grants up to XI Plan (Unclassified)	0.00	0.00	0.00		0.00	
TOTAL [B]		18220054.00	0.00	18220054.00	490762.00	17729292.00	
	GRAND TOTAL [A + B]	120220070.00	118868700.00	239088770.00	126150001.00	112938769.00	

PARA 9.2 YEAR WISE BREAK-UP OF UNSPENT GRANTS AS ON 31.03.2018

YEAR WISE BREAK-UP OF UNSPENT GRANTS AS ON 31.03.2018					
Unspent Balance of Grants as on 31.03.2017		RPT	Total	EXPR	BALANCE as on 31.03.2018
YEAR	AMOUNT				
2017-18	0	118868700	118868700	99168055	19700645
2016-17	100000000		100000000	24491184	75508816
2015-16	2000016	0	2000016	2000000	16
2014-15	0	0	0	0	0
Prior to 2014-15	18220054	0	18220054	490762	17729292
total	120220070	118868700	239088770	126150001	112938769

9.3 Proper Utilisation of Grants

The local authority is suggested to utilised the unspent grant for the specific purpose for which it has been sanctioned/approved.

PARA: 10 UTILISATION CERTIFICATE

Shree Jagannath Sanskrit Viswabidyalaya - 2017-2018

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	01-04-2017	41866465.00	126150001.00	168016466.00	89805119.00	31-03-2018	78211347.00	
	GRAND TOTAL	41866465.00	126150001.00	168016466.00	89805119.00		78211347.00	

Comments :

Year Wise Break Up of Outstanding UC

Year Wise Break Up of Outstanding UC	
Year	Amount
Up to 2013-14	22658849
2014-15	240000
2015-16	0
2016-17	18907616
2017-18	36404882
Total	78211347

DETAILS OF U.C. SUBMITTED POSITION IS FURNISHED BELOW.

Letter no/date	Amount	Purpose
1804/17.5.17	60000	105 seated ladies hostel/ Infrastructure dev
1801/17.5.17	82504017	Salary grants 17-18
1801/17.5.17	2610640	Non salary Grants 17-18
190/12.01.18	3642604	Salary grants 17-18
190/12.01.18	987858	Non salary Grants 17-18
total	89805119	

The total amount of expenditure for which UC is due for submission during the year under audit i.e. 2017-18 is Rs. 126150001.00 but as detailed in the above table, UC for an amount of Rs. 89805119 .00 only was submitted during the year. The total percentage of submission of UCs was only 53.45% 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 - Misappropriation of cash due to wrong calculation mistake in Service postage stamp a/c

Expenditure of stamp Account without any issue of letter.

On scrutiny of the postage stamp account register with reference to issue register, it is found that a sum of Rs.3206/- was shown expenditure on SPS towards issue of letter but no letter has been issued in the said date. The details are given below:-

Sl No.	Date	Amount shown Expenditure	Postage stamp register No.	Shown balance as per register	Pre balance
1	02.05.2017	3179	99	12373	15552
2	07.07.2017	27	101	5680	5707
Grand Total		3206/-			

Hence Rs 3206.00 needs recovery from the person concerned officials Lachhaman Soren ,Diarist

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Lachhaman Soren	Peon	SJSV, Puri	3206

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Fuel due to calculation mistake

Loss of fuel due to totalling of balance in log book.

On scrutiny of the log book of vehicle No.OR.B-G-2300(allotted to V.C),it is found that a sum of fuel was shown less in balancing due to wrong calculation as detailed I below:--

Date	Distance covered	O.B in Itr	Receipt	Total Itr	Fuel consumed	Balance as per log book	Actual balance	Less balance shown in Itr.	Cost
05.05.17	181 km	42.5	0	42.5	15	23.5	27.5	4	4x 61.00=244.00
12.04.17	242 Km	24.5	20	44.5	20	22.5	24.5	2	2 X61.00=122.00
15.07.17	172 Km	17	25	42	14	25	28	3	3X59.00=177.00
									543

G.T= 09 Itr

Hence the cost of 09 litres amounting to Rs 543.00 of fuel may be recovered and compliance reported to Audit.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Niranjan Sahoo	Retired Driver	Shidha Mohavir	543

PARA: 13 AUDIT OF RECEIPTS

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

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 spelled 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 eliciting the following related information

1-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. 4-Amount collected towards rent, if any since occupation by the Post Office.

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

As per the Plinth area of the multi purpose building given by the Development Section it is seen that the entire ground floor is occupied by the SBI office and half of the 1st floor is under occupation of SBI the other half is occupied by the Post office. The detail calculation of area wise fair rent of the offices from inception to 31.03.2018 is furnished below as per previous Audit Report .

Analysis of rent due for deposit per month

cost of building	7388360	Bank	Post Office
Total plinth area in sqft	6158	4618	1539
capital cost per sqft	1199.8	5541570	1846490.1
rent per annum i.e.8% of the capital cost per sqft	95.98	443254	147719.208
rent per month per sqft	8	36937.8	12309.934

SL NO	Particulars	Ground Floor Plinth Area in Sqft	1st Floor Plinth Area in Sqft	TOTAL	Total period of occupation	Total month of occupation	Rent due for deposit per month	Total Rent due for deposit	Rent deposited	Balance rent to be deposited	REMARKS
1	2	3	4	5	6	7	8	9	10	11	
1	Area occupied by SBI	3079	1540	4619	01.01.2013-31.03.2017	63	36945.84	2327587.9	1141686	1185901.92	Collected @ 18122/ month
2	Area occupied by Post Office	0	1539	1539	25.10.2013-31.03.2017	53	12309.93	652426.29	0	652426.29	
	Total	3079	3079	6158				2980014.21	1141686	1838328.21	

Therefore the local authority is advised to effect the recovery of outstanding rent in the present rate of rent on multipurpose building occupied by the Post office as calculated above as on 31.03.2018 .

Hence a total sum of Rs.652426.00 (Rs 147719 for 17-18) needs realisation from the post office situated in side the premises of multipurpose building of SJSV , Puri.

In response to POM the local authority has neither returned the memo nor replied any thing . So Rs 147719.00 is suggested for recovery till collection the rent . For this the VC and Register both are held responsible for such non collection of rent.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Ramesh Chandra Mishra	Registrar	Raichakradharapur, Sakhigopal,Puri	73860
2	RADHAMADHAB DASH, VC	VICE CHANCELLOR	SJSV PURI	73859

13.2 - Less deposit of building rent by SBI, Shree Vihar Branch
Less deposit of building rent by SBI, Shree Vihar Branch

From the previous Audit it was seen that 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 verification of deposit of rent by the bank w.r.t. Main Cash Book & Viswavidyalaya SB A/c no. 33299668744, it was observed that the rent @ Rs. 18,122.00 p.m. was deposited by the bank for the month of March,2016 to February, 2018 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.

The details of renewal of building rent and connected file may be produced to audit for verification.

Further as per previous audit report the rent was fixed on the basis of report of development section @36937.84/month for SBI . The related file of this analysis of rent may be produced to audit for verification.

In response to POM the local authority has neither returned the memo nor replied any thing . So Rs 20136-18122=@2014 X 12 Months= 24168.00 is suggested for recovery till collection the rent . For this the VC and Register both are held responsible for such less collection of rent.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Ramesh Chandra Mishra	Registrar	Raichakradharapur, Sakhigopal,Puri	12084
2	RADHAMADHAB DASH, VC	VICE CHANCELLOR	SJSV PURI	12084

13.3 - Non realization of quarter rent from the occupant
Non realization of quarter rent from the occupant

On verification of the quarter file it was seen that Sri Siba Prasad Mishra, Temp Line man has applied for avail quarter on 21.8.14 vide Dy no 1473/01.9.14 of PUC-583. The dealing assistant Sri Debi Prasad Mishra has put up the file with noting at page249/30.10.14 that "A meeting may be called for to consider his request under order of VC, with the members constituting the at committee" and the Register signed on 01.11.14 and VC wrote "Register pl. Discuss" on dated 03.11.14.

Sri Madhusudan Mishra , Registrar Vide his letter no 1414(3)/25.4.2018 a committee was constituted and Registrar, CF and DO were the member of the committee and the meeting of the committee to be held on 02.5.18 at 2 PM for determining the monthly rent of quarter occupying by Sri SP Mishra.

The decision of the committee regarding fixation of quarter rent if done may be produced to audit for verification.

Though the HRA was paid to the regular staff (Given in para 14) without allotment of Quarter but the quarter rent was not fixed/ recovered from the Contractual Staff occupying Class 3 quarter. the university sustained a loss.

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

In response to POM the local authority has neither returned the memo nor replied any thing . Rs 1160 x 42 months (9/14 to 2/18)= 48720.00 is suggested for recovery till collection the rent .

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Siba Prasad Mishra	Line man	SJSV Puri	48720

PARA: 14 AUDIT OF EXPENDITURE

14.1 - STAFF POSITION

STAFF POSITION IS FURNISHED BELOW

SHRI JAGANNATH SANSKRIT VISHVAIDYALAYA, SHRI VIHAR, PURI

STAFF POSITION AS ON 01.04.2018

Sl No.	Name of the post	Sanctioned Strength	Men in position	No.of Vacancies	Remarks
1	2	3	4	5	6
1	Vice-Chancellor	1	1	0	
2	Registrar	1	0	1	
3	Comptroller of Finance	1	1	0	
4	Controller of Examinations	1	1	0	
5	Development Officer	1	0	1	
6	Assistant Registrar	1	0	1	
7	P.E.O.	1	1	0	
8	Assistant Librarian	1	1	0	
9	Section Officer-Level-I	1	1	0	
10	Section Officer-Level-II	3	3	0	
11	P.A. to V.C.	1	1	0	
12	Senior Assistant	12	6	6	
13	Junior Assistant	5	0	5	
14	Senior Stenographer	2	2	0	
15	Junior Stenographer	2	1	1	
16	Senior Grade Typist	2	1	1	
17	Junior Grade Typist	2	2	0	
18	Diarist-cum-Dispatcher	1	1	0	
19	Driver	2	1	1	
20	Library Attendant	2	0	2	
21	Duftary	1	0	1	
22	Matron	1	0	1	
23	Peon	16	13	3	
24	Sweeper-cum-Watchman	7	6	1	
25	Watchman	1	1	0	
26	Professor	7	4	3	
27	Reader	12	3	9	
28	Lecturer	19	7	12	
29	Principal, B.Ed	1	0	1	
30	Lecturer, B.Ed	6	6	0	
	CARS				
1	Research Officer	3	2	1	
2	Clerk-cum-Typist	1	0	1	

3	Peon	1	1	0
TOTAL		119	67	52

14.2 - PAYMENT OF HRA WITHOUT SANCTION ORDER.

DETAILS ARE GIVEN BELOW.

Sl .No	Name of the Employee	Period	HRA Paid per Month	Total HRA Paid
1	Basanta Mishra, Reader	3/17 to 2/18	4640	55680
2	Nilambar Bagh, Lect	3/17 to 2/18	2505	30060
3	Debasis Tripathy, Lect	3/17 to 2/18	2160	25920
4	Harihar Hota, Professor	3/17 to 2/18	6364.00 & 6752.00 from 2/18	76756
5	Purna Chandra Padhi, Reader	7/17 to 2/18	5883	47064
6	Jaya Krushna Mishra , Prof	3/17 to 9/17	7220	50540
7	Madhab Chandra Panda, Prof	3/17 to 2/18	6364.00 , & 6555.00 from 4/17	78469
8	Kamalesha Mishra, Prof	3/17 to 2/18	6364.00 , & 6555.00 from 5/17	78278
9	NRS Tatacharior, Prof	3/17 to 2/18	6364.00 , & 6555.00 from 5/17	78278
10	G Jayamanik shastri, Prof	3/17 to 2/18	4640	55680
11	Dr PK Nanda, Prof	3/17 to 2/18	6364.00 , & 6555.00 from 5/17	78278
12	Sasmita BandarNayak , Lect	3/17 to 2/18	2160	25920
13	Pravat ranjan Mohaptra, Prof	3/17 to 2/18	7220.00 & 7437.00 from 12/17	87291
14	Shradhanjali Mohapatra, Lect	3/17 to 2/18	2160	25920
15	Srinibas Panda, Lect	3/17 to 2/18	2160	25920
16	Madhusudan Mishra , Lect	3/17 to 2/18	2160	25920
17	Parambashree Jogamaya, Lect	3/17 to 2/18	2160	25920
18	Nibedita Kar, Lect	3/17 to 2/18	2432	29184
19	Laxmidhara Panda, Lect.	3/17 to 2/18	2432	29184
20	Dosari Raghuram, Lect	3/17 to 2/18	2160	25920
21	Duttahari Behera, Lect	3/17 to 2/18	2432	29184
22	Ramesh Chandra Mishra, Registrar	3/17 to 2/18	7229	86748
23	Alok Ranjan Behera, CF	3/17 to 2/18	2662	31944
24	Madhusudan Mishra, CE	3/17 to 2/18	3167	38004
25	Parasara Mohapatra, PEO	3/17 to 2/18	2558	30696
26	Devi Prasad Mishra, SO	3/17 to 11/17 retired	2686, & 2767 from 7/17	24579
27	Debendra Sethi, SO	3/17 to 2/18	2289.00 & 2358.00 from 9/17	42030
28	Sukadev Sahoo, SO	3/17 to 2/18	2174 & 2240 from 7/17	26550
29	Ramakanta Mohaptra, PA	3/17 to 2/18	2174 & 2240 from 7/17	26550
30	Sudhansu Sekhar Dash,	3/17 to 2/18	2174 & 2240 from 7/17	26550
31	Sarat Kumar Behera, SA	3/17 to 2/18	2174 & 2240 from 7/17	26550
32	BataKrushna Dash, SA	3/17 to 2/18	2174 & 2240 from 7/17	26550
33	Rajendra Mohapatra, JA	3/17 to 2/18	1391.00 & 1433.00 from 10/17	16860
34	Surya Narayan Sahoo, JA	3/17 to 2/18	1391.00 & 1433.00 from 10/17	16860
35	Pramod Moharana, SA	3/17 to 2/18	2174 & 2240 from 7/17	26550
36	Sobhabati Mansingh, SA	3/17 to 2/18	2066.00 & 2128.00 from 01/18	24916
37	Subarna Marandi, SA	3/17 to 2/18	2066.00 & 2128.00 from 01/18	24916
38	Narayan Sahoo, JA	3/17 to 2/18	1567	18804

39	Pravat Kumar Mohaptra, Peon	3/17 to 2/18	1152.00 & 1197.00 from 2/18	13869
40	Nidri Rath, Peon	3/17 to 2/18	1152.00 & 1197.00 from 2/18	13869
41	Raghu Sahoo, Peon	3/17 to 4/17	1152	2304
42	Sadasiv Behera, Peon	3/17 to 2/18	1152.00 & 1197.00 from 2/18	13869
43	Hari Nayak, Peon	3/17 to 2/18	1152.00 & 1197.00 from 2/18	13869
44	Balaram Das, Peon	3/17 to 2/18	1087 & 1130.00 from 11/17	13216
45	Dillip Kumar Sethi, Peon	3/17 to 2/18	1097 & 1130.00 from 11/17	13296
46	Kailash Gochhayat, Peon	3/17 to 2/18	1024.00 & 1057.00 from 5/17	12618
47	Bhagirathi Behera, Peon	3/17 to 2/18	1016.00 & 1082.00 from 11/17	12456
48	Santosh Kumar Hembram, Peon	3/17 to 2/18	684	8208
	Total			1618597

Payment of HRA without sanction order is kept under objection.

14.3 - NON Production of file and etc

NON Production of file and etc.

The following amounts were spent towards purchase of Gold coated medals and etc for observation of Foundation day The connected file along with quotations, approval, stock entry and utilisation couldn't produced to audit for verification.

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

In response to POM the local authority has neither returned the memo nor replied any thing . Hence Rs 890710.00 is kept under objection till production the same to next audit.

14.4 -

PARA: 15 AUDIT ON WORKS

15.1 - Construction of 4th Faculty Building/Academic Building State Govt. Infrastructure Dev Grant

Construction of 4th Faculty Building/Academic Building (State Govt. Infrastructure Dev Grant)

Rs 2,00,00,000.00 was sanctioned by the Govt. in Higher Education Odisha for construction of 4th Faculty Building. It was revealed that meeting of the building infrastructure committee of the University held on 01.1.2018 and resolved for execution by CPWD. But on 12.1.2018 it was noted that the preliminary estimate has already been submitted by CPWD. So how CPWD suo-motu presented the estimate amounting Rs 49900000.00 without any intimation & is yet to be understood. Again no plan of the building was approved by the PKDA which is mandatory under building regulatory act and the area comes under the Jurisdiction of the PKDA.

The work order was issued vide L.No 786/24.2.18 and Rs 2 Crore was also sanctioned vide O.Number 788/24.2.18 in favour of E.E.CPWD, BBSR and paid vide Vr no 1402/15.3.2018.

- a). It was also seen that as against Execution no papers could be made available to justify the payment against progress & completion of the work as per specification i.e, Verifying/supervision committee of the development work was not formed to justify the payment according to the estimate and construction work.
- b). No papers could be made available to pin point the site `selection by any expert committee or technical person including testing
- c). Again the payment though have been made to the CPWD as per estimate it has not been high lighted that whether the work was done departmentally or by Tender. If done by tender the rate quoted by the participants were not discussed to the Viswa Vidyalayas whether done on less or excess than the estimated cost. If done on lower cost than the estimate , question arises on surplus money or differential amount between estimate & tender rate and undoubtly loss to the institution and in case of Higher rate than the estimate cost then the source of recoupment of such is also not clarified.
- d). Each volume /quantity of work to coincide with estimated quantity/ volume. But as against payment no records (like copy of Measurement Book , analysis of rate and copy of works case record) could be made available to examine the reality between estimate and work done. Again no purchase voucher also found supporting the specification of materials as estimated.

As against violation of procedure said payment is quite illegal and need be rectified failing which action is recommended for gross violation of regulations.

In response to audit POM the local authority has not returned the Original memo with reply.

Hence The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Xerox Copy of the said Project (Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and Etc) in support of execution of work done so that that the veracity of the project executed can be checked in future. Rs 20000000.00 is kept under objection till verification the said documents in next audit.

15.2 - Renovation of Administrative Building Syndicate hall- cum- PG Council Chairman Office File No 01/2016 RUSA

Renovation of Administrative Building (Syndicate hall- cum- PG Council Chairman Office) File No 01/2016 (RUSA)

On 03.5.16 it was proposed for construction of syndicate hall –cum- PG Council chairman Office. For which CPWD BBSR was to be asked for submission of estimate on 05.5.17. It was noted that E.E. CPWD, BBSR vide their letter no 2515 dt 13.12.16 has submitted the estimate.

On 03.11.17 It was recorded that CPWD to be asked for presentation of present rate of construction.

On 20.11.17 It was noted that the CPWD has submitted the estimate for 40748960.00 on 08.11.17.

But the previous estimate was for Rs 36383200.00 and after GST it was enhanced. As the previous estimate was presented on 13.12.16 i.e, prior to implementation of GST .delay in execution resulted excess in estimate for Rs 4365760.00 , which is a loss to the institution. A thorough verification by anti corruption Deptt. need be under taken on the matter.

As against no approval of plan and information whether departmental execution or by contractor. Rs 16299584.00 was sanctioned vide O.O no 3941dt 29.11.17 and paid vide Vr no 04Dt 06.12.2017

- a). It was also seen that as against Execution no papers could be made available to justify the payment against progress & completion of the work as per specification i.e, Verifying/supervision committee of the dev work was not formed for justify the payment according to the estimate and construction work.
- b). No papers could be made available to pin point the site `selection by any expert committee or technical person including testing
- c). Again the payment though have been made to the CPWD as per estimate it has not been high lighted that whether the work was done departmentally or by Tender. If done by tender the rate quoted by the participants were not discussed to the Viswa Vidyalayas whether done on less or excess than the estimated cost. If done on lower cost than the estimate , question arises on surplus money or differential amount between estimate & tender rate and un-doubtly loss to the institution and in case of Higher rate than the estimate cost then the source of recoupment of such is also not clarified.
- d). Each volume /quantity of work to coincide with estimated quantity/ volume. But as against payment no records (like copy of Measurement Book , analysis of rate and copy of works case record) could be made available to examine the reality between estimate and work done. Again no purchase voucher also found supporting the specification of materials as estimated.

As the said payment is found made after committing Gross irregularities the amount is kept under objection.

In response to audit POM the local authority has not returned the Original memo with reply.

Hence The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Xerox Copy of the said Project (Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and Etc) in support of execution of work done so that that the veracity of the project executed can be checked in future. Rs 16299584 is kept under objection till verification the said documents in next audit.

15.3 - Construction of Toilet Complex for Boys and Girls in Academic Bldg.RUSA

Construction of Toilet Complex for Boys and Girls in Academic Bldg.(RUSA)

A sum of Rs 9979000.00 was estimated for construction of Toilet complex for boys and girls of the Academic building of the Viswavidyalaya by the E.E.CPWD, BBSR vide his letter no 1623 dt 05.12.2016. But It was prepared before PMU which date of Estimate was changed Vide L. no 642 dt 17.5.17.

Said proposed estimate was approved by the Syndicate held on 17.6.17 and E.E.Central Division CPWD, BBSR was asked to submit and detailed estimate vide University Letter no 2593 dt 25.7.17 and work order was issued vide L.No 3486 dt 17.10.17 but detailed estimate was not prepared.

Out of the estimated amount Rs 3991600.00 was sanctioned in favour of E.E.CPWD, BBSR without any progress of work and paid Vide Vr 01/23.10.2017

Following Irregularities also found

1. Though it is a construction work the plan was not approved by the PKDA though place of execution comes under the Jurisdiction of PKDA.
2. No MOU or agreement was made with the Executive engr. No demarcation of land was made till the payment of the amount shown above.
3. Nothing could be made available whether the work was taken up departmentally or placed to quotation.
4. No standard Operational Procedure was followed if placed to tender.
5. As the work was completed during subsequent years all the required papers be kept ready till then the amount is kept under objection.
6. a).It was also seen that as against Execution no papers could be made available to justify the payment against progress & completion of the work as per specification i.e, Verifying/supervision committee of the development work was not formed for justify the payment according to the estimate and construction work.
- b). No papers could be made available to pin point the site `selection by any expert committee or technical person including testing
- c). Again the payment though have been made to the CPWD as per estimate it has not been high lighted that whether the work was done departmentally or by Tender. If done by tender the rate quoted by the participants were not discussed to the Viswa Vidyalyas whether done on less or excess than the estimated cost. If done on lower cost than the estimate , question arises on surplus money or differential amount between estimate & tender rate and un-doubtly loss to the institution and in case of Higher rate than the estimate cost then the source of recoupment of such is also not clarified.
- d). Each volume /quantity of work to coincide with estimated quantity/ volume. But as against payment no records (like copy of Measurement Book , analysis of rate and copy of works case record) could be made available to examine the reality between estimate and work done. Again no purchase voucher also found supporting the specification of materials as estimated.

In response to audit POM the local authority has not returned the Original memo with reply.

Hence The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Xerox Copy of the said Project (Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and Etc) in support of execution of work done so that that the veracity of the project executed can be checked in future. Rs 3991600.00 is kept under objection till verification the said documents in next audit.

15.4 - Rusa File 140/17 , Construction of Common room for Girls

Rusa File 140/17 , Construction of Common room for Girls

It was proposed for construction of a Ladies Hostel with intake capacity 200 students which was approved as per resolution no 11 of the Syndicate on its meeting dt 10.11.17 . Prior to it plan monitoring it had **invoked** the proposal. Rs 60 lakhs was placed by RastriyaUchattaraSikhyaAbhijan(RUSA)

The work was entrusted to E.E. CPWD, BBSR as per letter no 3941dt 25.11.17 of the Viswavidyalaya.

till the completion up For the Year 2017-18 Rs 24000000.00 has been sanctioned as 1st instalment @40% of the estimate by the University and paid vide Vr no 02dt 06.12.17

But on Scrutiny it was found that gross negligence has been committed prior to the work and payment of 1st instalment.

- i)No detailed plan , estimate found in file though it was noted by the University on 21.11.17that It was verified and mobilisation advance may be released.
- ii)The plan has not been approved by the PKDA though the place of execution comes under Jurisdiction of PKDA ,Puri
- iii)No MOU or Agreement was signed or soil testing, demarcation of land was made till the end of the financial year.
- iv)The work though placed in quotation standard operational procedure has not been followed before any execution .
- v) Payment of Rs 24.00 lakhs without any work if be treated as advance 18% interest to be charged as per order of the Govt. in Finance Deptt.
- vi) Payment has been made without any development or certificate of progress by competent authority or any paper made available on date of commencement of the work.
- a).It was also seen that as against Execution no papers could be made available to justify the payment against progress & completion of the work as per

specification i.e, Verifying/supervision committee of the dev work was not formed for justify the payment according to the estimate and construction work.

b).No papers could be made available to pin point the site `selection by any expert committee or technical person including testing

c).Again the payment though have been made to the CPWD as per estimate it has not been high lighted that whether the work was done departmentally or by Tender. If done by tender the rate quoted by the participants were not discussed to the Viswa Vidyalayas whether done on less or excess than the estimated cost. If done on lower cost than the estimate , question arises on surplus money or differential amount between estimate & tender rate and undoubtly loss to the institution and in case of Higher rate than the estimate cost then the source of recoupment of such is also not clarified.

d). Each volume /quantity of work to coincide with estimated quantity/ volume. But as against payment no records (like copy of Measurement Book , , analysis of rate and copy of works case record) could be made available to examine the reality between estimate and work done. Again no purchase voucher also found supporting the specification of materials as estimated.

As the work has been completed on subsequent year the papers as shown above to be kept produced to next audit.

In response to audit POM the local authority has not returned the Original memo with reply.

Hence The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Xerox Copy of the said Project (Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and Etc) in support of execution of work done so that that the veracity of the project executed can be checked in future. Rs 24000000.00 is kept under objection till verification the said documents in next audit.

15.5 - Construction of Common room for Boys RUSA file 141/17

Construction of Common room for Boys (RUSA) file 141/17

It was proposed for construction of a Gents Common room under RUSA Scheme & E.E. CPWD BBSR was intimated for Estimate as per decision of the Syndicate in its meeting held on 10.10.17 and Executive Engr CPWD Bhubaneswar also submitted the estimate for capacity of 150 students vide their l.no 1274/6.11.17 ,submitted the plan , estimate as desired by the university letter no 3528dt 20.10.17. But the plan was not approved by the PKDA though the place of execution comes under Jurisdiction of PKDA ,Puri.

No site was `selected but the estimate was approved by the syndicate on 10.11.17 and work order was issued to the E.E. CPWD, BBSR Vide University L.No 3930/25.11.17.

But only after 4 days vide University Order no 3943/dt 29.11.17 Rs 18.00 lakhs was paid vide Vr 03/06.12.17 to the E.E. CPWD, BBSR prior to which it was not supported by any paper that the work whether executed departmentally or by any contractor.

a).It was also seen that as against Execution no papers could be made available to justify the payment against progress & completion of the work as per specification i.e, Verifying/supervision committee of the dev work was not formed for justify the payment according to the estimate and construction work.

b).No papers could be made available to pin point the site `selection by any expert committee or technical person including testing

c).Again the payment though have been made to the CPWD as per estimate it has not been high lighted that whether the work was done departmentally or by Tender. If done by tender the rate quoted by the participants were not discussed to the Viswa Vidyalayas whether done on less or excess than the estimated cost. If done on lower cost than the estimate , question arises on surplus money or differential amount between estimate & tender rate and undoubtly loss to the institution and in case of Higher rate than the estimate cost then the source of recoupment of such is also not clarified.

d). Each volume /quantity of work to coincide with estimated quantity/ volume. But as against payment no records (like copy of Measurement Book , , analysis of rate and copy of works case record) could be made available to examine the reality between estimate and work done. Again no purchase voucher also found supporting the specification of materials as estimated. No records also found about starting of work.

In response to audit POM the local authority has not returned the Original memo with reply.

Hence The Local Authority is suggested to make necessary correspondence with CPWD ,BBSR to obtain the Xerox Copy of the said Project (Details of Measurement of MB, Estimate, Analysis of rates, Sub Vouchers, Tender Process and Etc) in support of execution of work done so that that the veracity of the

project executed can be checked in future. Rs 18.00 lakh is kept under objection till verification the said documents in next audit.

Normal 0 false false false EN-IN X-NONE OR

So Rs 18.00 lakhs paid for the purpose is held under objection.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - P.G council Department

The details of Financial position of P.G council account is furnished below:-

1		Financial Position of PG Council Account for the year 2017-18	
	Opening Balance as on 01.04.2017		1914291.84
	Receipt during the year 2017-18		959578
	Total		2873869.84
	Expenditure during the year 2017-18		769882
	Closing Balance as on 31.03.2018 as per audit		2103987.84
	Closing Balance as on 31.03.2018 AS PER CASH BOOK		2006409.84
	DIFFERENCE OF C.B as on 31.3.18		97578
	Reconciliation of C.B.		
	amount collected and deposited in pass book but not taken to cash book as on 31.3.17 Rs 97413+ 165.00(17-18)		97578
	Details of Closing Balance AS PER CASH BOOK at BANK		2006409.84
	BANK POSITION AS PER CASH BOOK SBI, Main Branch, Puri / SB A/C No.497		2006409.84
	BANK POSITION AS PER PASS BOOK SBI, Main Branch, Puri / SB A/C No.497		2103987.84
	DIFFERENCE in bank		97578
	BANK RECONCILIATION		
	Bank position as per cash book.		2006409.84
	Add Difference of 2016-17 NOT TAKEN TO CASH BOOK		97413
	Add amount Rs 55 x3= Rs 165.00 collected through bank but not taken to cash book DURING 17-18		165
	BANK POSITION AS PER PASS BOOK SBI, Main Branch, Puri / SB A/C No.497		2103987.84

P.G Department for 2017-18		
Heads of A/C	Receipt	Expenditure
Interest	76989	0
B.D p.f	282785	246100
Admission/re.admission	186039	82630
Scholarship	393600	365700
Seminar	20000	20000

Caution money	0	14500
Return unutilised money	0	10000
Insurance	0	3952
Athletic meet	0	20000
Others	0	7000
Total	959413	769882
Add O.B/C.B	1816878.84	2006409.84
Grand Total	2776291.84	2776291.84

16.2 - BRAHMI LADIES HOSTEL

Previously, since inception of the Vishvavidyalaya, the Ladies Hostel was functioning in a rented building. Subsequently one Ladies Hostel was constructed during the year 1999 in the campus of the Vishvavidyalaya by the name "Brahmi Ladies Hostel" with the financial assistance of UGC. Year after year, the demand of the students for accommodation in the hostel is being increased enormously. The accommodation capacity of the hostel is 176 . The watch ward and matron facility have been provided to the hostel for safety and security of the lady boarders. The financial position of the hostel for the year 2017-18 is furnished below.

Financial Position of BRAHMI LADIES HOSTEL for the year 2017-18

Opening Balance as on 01.04.2017	3325340.20
Receipt during the year 2017-18	1463344
Total	4788684.2
Expenditure during the year 2017-18	621644.5
Closing Balance as on 31.03.2018 as per Audit	4167039.7
Closing Balance as on 31.03.2018 as per cash book	3659775.7
Difference in C.B.	507264
Details of Closing Balance as per cash book	
(i) SBI, Sri Vihar SB A/C No.33276513672	2042031.5
(ii) OGB, Sri Vihar SB A/C No.50	449510.2
(iii) In shape of TDR	1168234
TOTAL	3659775.7
Closing Balance as per audit	
(i) SBI, Sri Vihar SB A/C No.33276513672 as per pass book	2043391.5
(ii) OGB, Sri Vihar SB A/C No.50	449510.2
(iii) T.D.R	1674138
Total	4167039.7
Difference(Excess amount in Bank need to be reconciled](as per last AR for 15-16)	1360
TDR interest at the time of renewal not taken to cash book during 17-18	505904
Total	507264

Brahmi Ladies Hostel for 2017-18		
Heads of A/C	Receipt	Expenditure
Interest	83820	0
Admission fees	873620	0
Remuneration of staffs	0	177700
Newspaper	0	4677
Electric bill	0	314231
caution money	0	58050
SMS charge	0	133.5
Contingency	0	66853
Add O.B/C.B	3323980.2	3659775.7
	4281420.2	4281420.2

16.3 - Viswanath Kabiraj Gents Hostel

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

Financial Position of GENTS HOSTEL for the year 2017-18

Opening Balance as on 01.04.2017	735932.5
Receipt during the year 2017-18	259867
Total	995799.5
Expenditure during the year 2017-18	307102.5
Closing Balance as on 31.03.2018	688697

p

Details of Closing Balance:

(i) SBI, Sri Vihar SB A/C No.33796519468 S.J.S.V., Sri Vihar, Puri	266661
(ii) OGB, SB A/C No.037 Sri Vihar, Puri	57792
(iii) TDR No.-RDP-511100103 in NGB	364244
TOTAL	688697
Difference	Nil

Kabiraj Gents Hostel for 2017-18

Heads of A/C	Receipt	Expenditure
Admission fees	4000	4000
Hostel Dev fund	1600	4500
Identity Card	400	0
Magazine	2000	0
TV	800	0
Caution money	22500	25650
Cost of Forms	600	0
Bank commission	0	442.5
Bank interest	37847	0
Electric bill	71250	90396
Transferred towards Electric Bill		46073
Seat rent	4750	4750
water charge	19000	19000
Hostel Esst	33250	62124
Common room	4750	9417
Mess Esst	52250	36000
Fine	120	0
Others	4750	4750
Add O.B/C.B	735932.5	688697
	995799.5	995799.5

16.4 - B.Ed. Shikshya Sastri Accounts

B.Ed. Shikshya Sastri Accounts

By the effort of the authorities of the Vishvavidyalaya, the training course like Shikshya Sastri (B.Ed.) was opened since the academic session 2014-15 with assistance of the State Govt. with intake capacity of 100. But subsequently as per the norms of the NCTE, the intake capacity was reduced to 50 from the academic session 2015-16. The financial position of the department for the year 2017-18 is furnished below.

Financial Position of B.ED (Sikshya Sastri) Account for the year 2017-18

Opening Balance as on 01.04.2017	185636
Receipt during the year 2017-18	6036
Total	191672
Expenditure during the year 2017-18	57990
Closing Balance as on 31.03.2018	133682
Details of Closing Balance	
SBI, Main Branch, Puri / SB A/C No. 32665989839	133682

p

Head of a/c	Receipt	Exp
Interest	6036	0
OBSERVATION OF SANSKRIT DAY		7177
ADVERTISEMENT FOR ADMISSION		22130
TEACHING MATERIAL		28683
Total	6036	57990
Add O.B/C.B	185636	133682
G.Total	191672	191672

16.5 -

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 2017-18 is furnished here under.

FINANCIAL POSITION OF UGC ACCOUNT FOR THE YEAR 2017-18

Opening Balance as on 01.04.2017	39677072
Receipt during the year 2017-18	1796394
Total	41473466
Expenditure during the year 2017-18	491204.5
Closing Balance as on 31.03.2018	40982261.5
Closing Balance as per Cash Book as on 31.03.2018	35331397.5
DIFFERENCE	5650864
DETAILS OF C.B AS PER AUDIT	
BANK SBI 49849	35331397.5
TDR details at para-7	5650864
TOTAL	40982261.5
RECONCILIATION OF C.B. AS PER AUDIT AND CASH BOOK	
(Due to non-inclusion of TDR amount in Closing Balance of the Cash Book)	5650864

p

Head of a/c	Receipt	Exp
Interest /BC	1796394	442.5
REM. TO GUEST LECT./ FACULTY	0	490762
TOTAL	1796394	491204.5

Add O.B/C.B	39677072	40982261.5
G.Total	41473466	41473466

17.2 - CARS Account

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

Financial Position of CARS ACCOUNT for the year 2017-18

Opening Balance as on 01.04.2017	16854
Receipt during the year 2017-18	601
Total	17455
Expenditure during the year 2017-18	0
Closing Balance as on 31.03.2018	17455
Closing Balance as per Cash book on 31.03.2018	17455
Closing Balance as per Bank Pass Book, OGB, Sri vihar, Puri A/C No.169 as on 31.03.2018	17455
difference	0

p

Head of a/c	Receipt	Exp
Interest /BC	601	0
Add O.B/C.B	16854	17455
G.Total	17455	17455

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 2017-18 is furnished below

Financial Position of CAREER & COUNSELLING CELL, S.J.S.V., Puri for the year 2017-18

Opening Balance as on 01.04.2017	62046
Receipt during the year 2017-18	2418
Total	64464
Expenditure during the year 2017-18	45
Closing Balance as on 31.03.2018	64419
Details of Closing Balance :	
Odisha Gramya Bank, Shree Vihar, Puri A/C No.2106	64419

p

Head of a/c	Receipt	Exp
Interest /BC	2418	45
TOTAL	2418	45
Add O.B/C.B	62046	64419
G.Total	64464	64464

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 2017-18

Opening Balance as on 01.04.2017	148719
Receipt during the year 2017-18	3664
Total	152383
Expenditure during the year 2017-18	149133.25
Closing Balance as on 31.03.2018	3249.75
Closing Balance of Bank Pass Book as on 31.03.2018	3249.75
difference	0
SBI, SJSV, Srivihar, Puri A/C No.33121039583	3249.75

p

Head of a/c	Receipt	Exp
Interest /BC	3664	86.25
CONTINGENCY		6247
TA / DA / HON	0	142800
TOTAL	3664	149133.25
Add O.B/C.B	148719	3249.75
G.Total	152383	152383

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 2017-18 is given below.

Financial Position of MANU' script RESOURCE CENTRE (MRC), S.J.S.V., Shree Vihar, Puri for the year 2017-18

Opening Balance as on 01.04.2017	238725
Receipt during the year 2017-18	7512
Total	246237
Expenditure during the year 2017-18	136516.5
Closing Balance as on 31.03.2018	109720.5
DETAILS OF C.B	
BANK SB A/C No. 34909484862	109720.5
BANK POSITION AS PER CASH BOOK	109720.5
BANK POSITION AS PER PASS BOOK SBI, Shri Vihar Branch, Puri SB A/C No. 34909484862	162464.5
difference	-52744
Reconciliation	
Cheque 97024/8.3.18 issued but encashed on 11.4.18	52744

p

Head of a/c	Receipt	Exp
Interest /BC	7512	88.5
TA / DA / HON	0	136428
TOTAL	7512	136516.5
Add O.B/C.B	238725	109720.5
G.Total	246237	246237

17.6 - N.S.S. Normal Account

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

Financial Position of NSS Normal ACCOUNT for the year 2017-18

Opening Balance as on 01.04.2017	774948.56
Receipt during the year 2017-18	126019
Total	900967.56
Expenditure during the year 2017-18	573869.5
Closing Balance as on 31.03.2018	327098.06
Closing Balance as on 31.03.2018 as per cash book	327097.5
DIFFERENCE OF C.B.	0.56
DETAILS OF C.B. AS PER CASH BOOK	
SBI, SJSV, Srivihar, Puri A/C No.10202297055	1326946.5
CASH IN HAND	151
TOTAL	1327097.5
RECONCILIATION OF C.B.	
ON 03.11.17 C.B. LESS 0.56 IN CASH BOOK	
Bank POSITION AS PER CASH Book as on 31.03.2018	326946.5
Bank POSITION AS PER Pass Book as on 31.03.2018	400968.87
difference	-74022.37
DETAILS OF BANK RECONCILIATION IS GIVEN IN PARA 5 OF THE AR	

p

Head of a/c	Receipt	Exp
Interest /BC	26019	88.5
GRANTS	100000	507400
REMUNERATION/ ALLOWANCE	0	50000
CONTINGENCY		16381
TOTAL	126019	573869.5
Add O.B/C.B	774948.56	327098.06
G.Total	900967.56	900967.56

17.7 - N.S.S. Special Accounts

Financial Position of NSS SPECIAL ACCOUNT for the year 2017-18 IS FURNISHED BELOW

Financial Position of NSS SPECIAL ACCOUNT for the year 2017-18

Opening Balance as on 01.04.2017	331672
Receipt during the year 2017-18	110087
Total	441759
Expenditure during the year 2017-18	270000
Closing Balance as on 31.03.2018	171759
Closing Balance of Bank Pass Book as on 31.03.2018	171759
difference	0

p

Head of a/c	Receipt	Exp
Interest /BC	10087	
Grants	100000	270000
TOTAL	110087	270000
Add O.B/C.B	331672	171759
G.Total	441759	441759

17.8 - N.S.S Colleges Collection

The detailed position of N.S.S of colleges Accounts for the year 2017-18 are furnished below:-

Financial Position of NSS COLLEGE COLLECTION ACCOUNT for the year 2017-18

Opening Balance as on 01.04.2017	620777
Receipt during the year 2017-18	173777
Total	794554
Expenditure during the year 2017-18	25200
Closing Balance as on 31.03.2018	769354
Closing Balance of Bank Pass Book 705981 as on 31.03.2018	769354
difference	0

p

Head of a/c	Receipt	Exp
Interest /BC	82749	
Collection from college	91028	
remuneration to staff		25200
TOTAL	173777	25200
Add O.B/C.B	620777	769354
G.Total	794554	794554

17.9 - RUSA scheme

FINANCIAL POSITION OF RUSA ACCOUNT FOR THE YEAR 2017-18 IS FURNISHED BELOW

FINANCIAL POSITION OF RUSA ACCOUNT FOR THE YEAR 2017-18

Opening Balance as on 01.04.2017	103715515
Receipt during the year 2017-18	3914615
Total	107630130

Expenditure during the year 2017-18	24491184
Closing Balance as on 31.03.2018	83138945.95
Closing Balance as per Cash Book as on 31.03.2018	83138945.95
DIFFERENCE	0
DETAILS OF C.B	
BANK SBI 6789	83138945.95

Head of a/c	Receipt	Exp
Interest /BC	3914615	0
CONSTRUCTION/ INFRASTRUCTURE DEV	0	24491184
TOTAL	3914615	24491184
Add O.B/C.B	103715515	83138945.95
G.Total	107630130	107630130

Details of Expenditure		
Ladies common room		2400000
Toilet complex		3991600
Gents common room		1800000
Syndicate hall -cum-Chairman Office		16299584
Total		24491184

PARA: 18 MISCELLANEOUS

18.1 - Paragraphs pending for settlement

Details are furnished below

Sl. No.	Audit Report No. & Year of Account	Paragraphs pending for settlement relating to Misappropriation of Cash & Loss of stock & stores		Paragraphs pending for settlement relating to other than Misappropriation of Cash & Loss of stock & stores		TOTAL	
		No. of Paragraphs	Amount	No. of Paragraphs	Amount	No. of Paragraphs	Amount
	364820/AR/2017-2 018-PURI for 16-17	0	0	6	12194914	6	12194914
1	Audit Report No : 265923/AR/2016-2 017-PU RI FOR 15-16	0	0	11	10968819	11	10968819
2	120477/AR/2015-1 6 for the year 2014-15	0	0	18	22207769	18	22207769
3	57159/AR/2014-15 for the year 2013-14	0	0	20	39880811	20	39880811
4	26431/AR/2013-14 for the year 2012-13	0	0	13	890209	13	890209

18.2 - Difference of working days in audit para-1

It is to clarify here that the audit of account of SJSV, Puri for 17-18 is completed on 15.5.2020. But the working days shown as against of Auditor was end on 30.4.2020. This is due to outbreak of Corona and closure of Online Weekly diary in ALFA

18.3 - Exit Conference

Due to outbreak of COVID -19 during March-2020 on wards and in such a pandemic situation Exit Conference is not possible. In this regard, Director, LFA has also instructed vide letter No.1876/DLFA dt.11.03.2020 to approve e-DAR without conducting exit conference. In this connection, a certificate has been uploaded. Basing on this, the e-DAR is placed for approval. Further, as per said guideline Audit institutions to submit their compliance within 03(three) months of time instead of 02(two) months of time after receipt of the approved e-DAR.

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

19.1 - The position of refundable deposits such as SD, EMD, ISD etc for the year 2017-18 is furnished below.

Details are given below

Sl. No.	Particulars	Outstanding as on 01.4.17	Amount collected	TOTAL	Amount refunded	Outstanding balance as on 31.03.2018
1	Security Deposit / EMD	148200	27600.00	175800.00	5042.00	170758.00

19.2 - LOAN

nil

19.3 - Govt dues

nil

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

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.

As a result of this Audit transactions involving a sum of Rs 74549576.00 are held under objection which include an amount of Rs 5949085.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	5724729.00	5724729.00	5724729.00	0.00	0.00	
2	11.1	3206.00	3206.00	3206.00	3206.00	0.00	
3	12.1	543.00	543.00	543.00	543.00	0.00	
4	13.1	147719.00	147719.00	147719.00	0.00	0.00	
5	13.2	24168.00	24168.00	24168.00	0.00	0.00	
6	13.3	48720.00	48720.00	48720.00	0.00	0.00	
7	14.2	0.00	1618597.00	0.00	0.00	0.00	
8	14.3	0.00	890710.00	0.00	0.00	0.00	
9	15.1	0.00	20000000.00	0.00	0.00	0.00	
10	15.2	0.00	16299584.00	0.00	0.00	0.00	
11	15.3	0.00	3991600.00	0.00	0.00	0.00	
12	15.4	0.00	24000000.00	0.00	0.00	0.00	
13	15.5	0.00	1800000.00	0.00	0.00	0.00	
Total		5949085.00	74549576.00	5949085.00	3749.00	0.00	

Spot Recovery

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

Audit Certificate

Certified that the accounts of Shree Jagannath Sanskrit Viswabidyalaya for the financial year 2017-2018 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

District Audit Officer
Local Fund Audit,PURI