

**LOCAL FUND AUDIT, SAMBALPUR, ODISHA**

CATEGORY : University

Audit Report No : 692533/AR/2022-2023-SAMBALPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>VEER SURENDRA SAI UNIVERSITY OF TECHNOLOGY</b>
2	Year of Accounts under Audit :	<b>2021-2022</b>
3	Name of the Local Authority during the year of A/Cs :	1- PROF. SRI BIBHUTI BHUSAN PATI, PROF IN ELECTRICAL ENGG. IC, VICE CHANCELLOR FROM 01.04.2021 TO 05.08.2021 2- PROF BANSIDHAR MAJHI, VICE CHANCELLOR FROM 06.08.2021 TO 31.03.2022 3- SMT UPAMA KALO, OAS SB REGISTRAR FROM 01.04.2021 TO 31.03.2022 4- SRI NILAM KUJUR, OFS SB COF, FROM 01.04.2021 TO 14.09.2021 5- SRI TULARAM KALET, OFS SB COF, FROM 15.09.2021 TO 31.03.2022
	Name of the Local Authority at the time of Audit :	1- PROF BANSIDHAR MAJHI, VICE CHANCELLOR 2- SRI PRADEEP DANG, OAS SB REGISTRAR 5- SRI TULARAM KALET, OFS SB, COF
4	Duration of Audit :	16-11-2022 To 29-04-2023 (Mandays Consumed :- 120)
5	Name of the Auditors :	SANTOSH KUMAR TRIPATHY - Lead Auditor(16-11-2022 to 29-04-2023) Udyanath Mohapatra - Auditor(16-03-2023 to 29-04-2023) AMIYA PRIYADARSI DANGA - Auditor(16-11-2022 to 29-04-2023)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	31-05-2023
8	Entry Conference Date :	07-11-2022
9	Exit Conference Date :	29-05-2023
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	01-06-2023

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

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
VEER SU RENDRA SAI UNIV	0		0	0	0	0	0	0	

UNIVERSITY OF TECHNOLOGY								
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**PARA: 2 PHYSICAL VERIFICATION**

Sino	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	Service Postage Stamps	17.11.2022 BEFORE TRANSACTION	RS. 1294.00	RS. 1294.00	SRP 141	NIL
2	Cash in hand	17.11.2022 BEFORE TRANSACTION.	RS 157380.95	RS. 157380.95	CASH BOOK PAGE-91	NIL
3	Measurement Books	17.11.2022 BEFORE TRANSACTION	0	0		NIL
4	Miscellaneous Receipt Books	17.11.2022 BEFORE TRANSACTION	47 NOS	47 NOS	SRP 49	NIL

**Comments**

As provided in Rule-20(9) of Odisha Local Fund Audit Rules-1951, Physical Verification of cash before commencement of audit i.e. on 17.11.22. Physical verification of unused Misc. Receipt Books has been done.

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. Physical verification of Cash is important to check probable misappropriation in handling of Liquid cash. The C.O.F. has neither maintained the physical verification of cash balance nor maintained the minimum balance of cash as per OGFR rules. Any misappropriation happened due to retaining of heavy cash balance deviates the university Rules, for which C.O.F. is responsible.

The Local Authority is suggested to adhere the above Rules hence forth in order to ensure accuracy and transparency in maintenance of Accounts. As per Rule-57 of O.U.A. Rules-1987 physical verification of stock & stores should be conducted by an Officer being authorized by the Vice-Chancellor of the University at least once in a year. No such physical verification of the stock & stores of the University have been conducted.

As per University Manual Rule, the retention of cash balance in hand prescribed limit is Rs. 10000.00 provided that if the head quarter is situated at a place with no Treasury or Sub-Treasury, then money can be held to a maximum of Rs.20000.00. But on verifying & Checking of the Cash book, it is found that cash amounting to Rs. 157380.95 is kept in hand as hard cash contravening the rule. The above mentioned practice may be avoided in future. The physical cash verification was conducted on .17.11.2022 before the day's transaction. The local authority is advised to deposit Rs. 157380.95 in Bank and compliance to audit.

**Retention of Heavy Cash in Hand**

As per Rule -25(Note-1) of OGFR Rules - For this purpose, the heavy Cash will sent to the Departmental controlling officer, an extract from his accounts

Showing the amounts brought to credit in them in each month, which deviate the OGFR RULES by keeping money in hand no physical verification has been done by monthly instructed to local authority to be followed. The Local Authority is once again suggested to follow the above prescribed rule and to conduct periodical physical verification of Cash Balance to avoid every possibilities of misappropriation.

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>A : List Of Verified Records/Register</b>	
<b>S/no</b>	<b>List Records/Register</b>
1	Stamp Account Register
2	Service Books
3	Log Book of Vehicles
4	Utilisation Certificate files
5	Treasury Book of Drawal
6	Bill Register
7	Pay Bill Register
8	Consumable Stock Register
9	Non-Consumable Stock Register
10	Bank Pass Books
11	Register of Nomination for GPF/CPF
12	GPF Register
13	CPF Register
14	Grand-in-Aid Register
15	Advances from Parties/Contractors/suppliers/employees
16	Earnest Money Deposit Register
17	Salary and Allowances Payable Register
18	General Ledger
19	TDR Register/Investment Register
20	Counterfoils of issued Cheques
21	BD/CHEQUE Receipt Register
22	College dues Register
23	T.A. Control Register
24	Pay Advance Register
25	Festival Advance Register
26	House Building Loan Register
27	Money Receipt Books
28	Journal/Contra Vouchers
29	Payment vouchers/Receipt Vouchers
30	Register of Cheques Issued
31	Bank Books
32	Cash Books
33	Allotment Register
<b>B : List of Records/Registers not Produced to Audit</b>	
<b>S/no</b>	<b>List Records/Register</b>
1	Loan Ledger
2	INCOME & EXPENDITURE ACCOUNT for the year end
3	RECEIPT & PAYMENT ACCOUNT for the year end

4	BALANCE SHEET at the end of the year
5	Fixed Assets Register
6	Journal Register
7	Alphabetical Sheet
8	Endowment Register
9	Foundation Fund Register
<b>C : List of Records/Registers not Maintained</b>	
<b>Sino</b>	<b>List Records/Register</b>
1	Demand-Collection-Balance Register of fees recoverable from students/colleges
2	Advance Ledger
3	Trial Balance
4	Works Register
5	Materials with Contractors
6	Sundry Debtors
7	Deposits with various Authorities
8	Salary Control Register
9	Retention Money Register
10	Security deposit Register
11	Sundry Creditors Register
12	T.A. Advance Register
13	Bank Loan Register
14	Vehicle Advance Register
15	Advance Register
16	SD/EMD Register
<b>D : List of Records/Registers not Required</b>	
<b>Sino</b>	<b>List Records/Register</b>

### Comments

#### Consequence of Non-maintenance and Non-production of Statutory Records /Registers:

In contravention to Odisha University Account Manual Rules-1989, the following important registers were not produced for verification in spite of issue of objection memo on account of non-maintenance of these records by this Institution which are although being vital in nature signifies both financial and administrative repercussion.

1) Register of Abstract Receipt & Expenditure:- Non-maintenance of this register causes hindrances for computation of annual Income & expenditure position of a particular year at a glance as well as causes un-realistic figures in respect of preparation of Budget estimate.

2) D.C.B. Register of Student Collection:-Non-maintenance of this register results in unable to assess the Head of Account-wise collection made from the students as well as may leads to Short/Less collection of student fees which may cause loss to the University.

3) Fixed/Permanent Asset Register :-Non-maintenance of this register by the University will leave no scope to

asses and establish the asset position of this University either Capital or Revenue asset.

4) Work Register:- Non-maintenance of Work Register resulted no scope to watch the expenditure incurred for various construction works under taken by different line department as well as the University Authority fails to update with the information about the executed position of such works at any given point of time.

5) Quarter Allotment Register:-Non maintenance of the register may cause loss of University revenue by way of less/non-recovery of quarter rent as well as undue allotment.

6) SD/ EMD Register:- There is every possibility of multiple release of SD and escape of collection due from different executing agencies & firms.

7) Loan Register :-Non-maintenance of this register may create confusion in collection of loan amount availed by different employees and finally caused non recovery

8) Retention Money Register:-Non-maintenance of this register may facilitate the cause of temporary misappropriation of Cash.

However the above prescribed records and registers may be maintained henceforth and shown to next audit.

**PARA: 4 FINANCIAL POSITION**

**VEER SURENDRA SAI UNIVERSITY OF TECHNOLOGY - 2021-2022**

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	ALL 60 CASH BOOKS	01-04-2021	1365019402.48	2003256099.24	3368275501.72	2385470844.19	31-03-2022	982804657.53	31-03-2022	982474705.37	329952.16	The details are given below.
	<b>GRAND TOTAL</b>		<b>1365019402.48</b>	<b>2003256099.24</b>	<b>3368275501.72</b>	<b>2385470844.19</b>		<b>982804657.53</b>		<b>982474705.37</b>	<b>329952.16</b>	

<b>Comments</b>
<b>Para 4.1</b>

**Modification of Opening Balance as on 01.04.2021**

On working out the Opening balance of different cash books w.r.to the Closing balance of different cash books as mentioned in the Para (4) of the Last year Audit report, It was noticed that the Closing balance of the following cash books were not taken into account to arrive the actual closing balance of the University Account (As a whole) as on 31.03.2021. Hence in this Audit the Opening balance of the said cash books as on 01.04.2021 which was amounting to **Rs.5251742.41** was included with the closing balance of Para (4) as exhibited in the last year Audit figure by enhancing the C.B as on 31.3.21/O.B as on 1.4.21 to **Rs.1,36,50,19,402.48** Instead of **Rs.1,35,97,67,660.07**

SI No	Name of the Cashbook	OB as on dt.01.04.21
1	Student Money (AXIS)	12,73,145.59
2	Architecture Cash Book	1657190.70
3	Student Alumini Association Cash book	1967814.58
4	SERB-DST(Elect. Engg.)Cash Book. Papia Ray . (Closed on 06.02.20)	332140.09
5	MODROB Project B. Dash (ETC) (Closed on 06.04.21)	21451.45
<b>TOTAL</b>		<b>5251742.41</b>

**PARA 4.2**
**Abstract of Cash Book wise Receipt and Expenditure for the year 2021-22**

SI No	Name of the Cash book	OB as on dt.01.04.21	Receipt during the year	Total	Expenditure during the year	CB as on dt. 31.03.22 (Audit)	CB as on 31.03.2022 (As per Cash BOOK)	Difference	Remarks
1	General Cash Book	58920983.4.01	11576244.13.75	17468342.47.76	12032071.18.71	54362712.9.05	54347697.8.47	150150.58	Accounts Section
2	Self-Finance (CANARA) Cash Book	12879088.95	743214.00	13622302.95	0.00	13622302.95	13622302.95	0.00	Accounts Section
3	Self-Finance (SBI) Cash Book	16457.00	10127728.0.00	10129373.7.00	66942481.00	34351256.00	34351256.00	0.00	Accounts Section
4	Regular Student Collection (ICICI) Cash Book	20658788.6.50	20811061.1.72	41469849.8.22	40340762.2.50	11290875.72	11255055.72	35820.00	Accounts Section
5	Regular Student C	15815293.89	16320909.9.50	17902439.3.39	15966098.8.71	19363404.68	19363404.68	0.00	Accounts Section

	ollection( CANARA A/c no.-16 8)Cash Book								
6	Regular Student C ollection( CANARA A/c no.- 732)Cash Book	28087043 4.86	7706577. 00	28857701 1.86	28500000 0.00	3577011. 86	3577011. 86	0.00	<b>Accounts Section</b>
7	Student Money (SBI)	2317259. 10	63202.00	2380461. 10	0.00	2380461. 10	2380461. 10	0.00	<b>Accounts Section</b>
8	House Bldg. MC Loan Cash Book (Teaching )	1719225. 65	51713.00	1770938. 65	0.00	1770938. 65	1770938. 65	0.00	<b>Accounts Section</b>
9	House Bldg. MC Loan Cash Book (No n- Teaching )	2149652. 99	70602.00	2220254. 99	0.00	2220254. 99	2220254. 99	0.00	<b>Accounts Section</b>
10	Caution Money Cash Book	548910.0 0	2007.00	550917.0 0	19500.00	531417.0 0	531417.0 0	0.00	<b>TEQIP Dept</b>
11	Faculty Dev. Fund Cash Book	8523819. 00	32550458 .00	41074277 .00	0.00	41074277 .00	41074277 .00	0.00	<b>TEQIP Dept</b>
12	Maintena nce Fund Cash Book	8523819. 00	33620513 .00	42144332 .00	2616211. 00	39528121 .00	39528121 .00	0.00	<b>TEQIP Dept</b>
13	Corpus Fund VSSUT	6666907. 50	32498993 .00	39165900 .50	54360.00	39111540 .50	39111540 .50	0.00	<b>TEQIP Dept</b>
14	E -Learning CashBoo k	268306.0 0	2050000. 00	2318306. 00	649.00	2317657. 00	2317657. 00	0.00	<b>TEQIP Dept</b>
15	Equipmen	8523819.	32550560	41074379	0.00	41074379	41074379	0.00	<b>TEQIP</b>



	t Replace ment Fund Cash Book	00	.00	.00		.00	.00		Dept
16	NPS Cash Book	4904065. 54	68796293 .57	73700359 .11	68688225 .69	5012133. 42	4897109. 34	115024.0 8	<b>Pension Section</b>
17	GPF Cash Book	4834620. 62	20434030 .50	25268651 .12	25218362 .00	50289.12	50289.12	0.00	<b>Accounts Section</b>
18	Pension Cash book	655033.5 3	10088602 8.00	10154106 1.53	10134650 5.50	194556.0 3	165598.5 3	28957.50	<b>Pension Section</b>
19	Civil (30 )Cash Book	5089008. 69	1081792. 00	6170800. 69	3547755. 00	2623045. 69	2623045. 69	0.00	<b>Civil Dept</b>
20	Civil (1 )Cash Book	285331.5 0	198893.0 0	484224.5 0	70495.50	413729.0 0	413729.0 0	0.00	<b>Civil Dept</b>
21	Civil Engg .Testing & Consultan cy Cash Book.	9065114. 04	15255574 .42	24320688 .46	16888742 .00	7431946. 46	7431946. 46	0.00	<b>Civil Dept</b>
22	Examinati on Cash Book	38745751 .21	1033493. 00	39779244 .21	4178188. 50	35601055 .71	35601055 .71	0.00	<b>Examinat ion Section</b>
23	RUSA FUND Cash Book	73414964 .77	1639364. 00	75054328 .77	23740598 .00	51313730 .77	51313730 .77	0.00	<b>RUSA</b>
24	Dean Welfare (CANARA) Cash Book	1336721. 53	39188.00	1375909. 53	0.00	1375909. 53	1375909. 53	0.00	<b>Student Welfare Section</b>
25	Dean Welfare (SBI) Cash Book	848892.3 9	23152.00	872044.3 9	0.00	872044.3 9	872044.3 9	0.00	<b>Student Welfare Section</b>
26	Hall Dev.( CANARA) Cash book	12322079 .43	342901.0 0	12664980 .43	1583896. 00	11081084 .43	11081084 .43	0.00	<b>Student Welfare Section</b>
27	Hall Dev.( SBI)Cash book	162152.0 0	4423.00	166575.0 0	0.00	166575.0 0	166575.0 0	0.00	<b>Student Welfare Section</b>
28	Student	2037726.	5870780.	7908506.	3849307.	4059199.	4059199.	0.00	<b>Student</b>

	Activity Cash Book	22	00	22	00	22	22		Welfare Section
29	Student Corpus Fund Cash Book	18945491.00	671848.00	19617339.00	30000.00	19587339.00	19587339.00	0.00	Student Welfare Section
30	Horticulture Cash Book	87987.00	684184.00	772171.00	695320.00	76851.00	76851.00	0.00	Horticulture
31	QIP(CANARA)Cash Book	3316212.73	539302.00	3855514.73	897961.00	2957553.73	2957553.73	0.00	SRIC Dept
32	FIST Cash Book (DST Mechanical)	599141.00	15961.00	615102.00	45848.00	569254.00	569254.00	0.00	SRIC Dept
33	SERB DST Project (civil Engg.) Cash Book	1907.60	55.00	1962.60	0.00	1962.60	1962.60	0.00	SRIC Dept
34	UGC Major Research Cash Book (Closed on 24.08.21)	1651815.03	11020.00	1662835.03	1662835.03	0.00	0.00	0.00	SRIC Dept
35	Pr. UCE (old Oroject) Cash Book	1286519.11	71402.00	1357921.11	0.00	1357921.11	1357921.11	0.00	SRIC Dept
36	SRIC Main Cash Book	21025087.65	6947085.00	27972172.65	5148637.00	22823535.65	22823535.65	0.00	SRIC Dept
37	DST Project (Chemistry) Cash Book B. Jali	391196.35	14321.60	405517.95	180115.00	225402.95	225402.95	0.00	SRIC Dept
38	Dr. G	673216.2	285672.0	958888.2	595592.0	363296.2	363296.2	0.00	SRIC

	Nath SRIC Project	3	0	3	0	3	3		Dept
39	AICTE Dimond Coating Cash Book (S R Sarangi)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	SRIC Dept
40	ISTE Cash Book	233746.0 0	6376.00	240122.0 0	0.00	240122.0 0	240122.0 0	0.00	SRIC Dept
41	SERB Project Mr .Bighnraj Naik Cash Book. (Closed on 25.10.21)	588543.7 3	10367.00	598910.7 3	598910.7 3	0.00	0.00	0.00	SRIC Dept
42	UGC- UKIERI Cash Book A.N.Naya k	185523.9 0	5948.60	191472.5 0	0.00	191472.5 0	191472.5 0	0.00	SRIC Dept
43	CPRI Project Dr .G.R.Bisw al Cash Book	142066.3 1	54903.06	196969.3 7	196283.0 0	686.37	686.37	0.00	SRIC Dept
44	Overhea d Charages of SRIC Cash Book	834169.1 4	11998.00	846167.1 4	59446.00	786721.1 4	786721.1 4	0.00	SRIC Dept
45	CSIR project Chemistry (S.K.Swai n )Cash Book	11776.28	345.00	12121.28	0.00	12121.28	12121.28	0.00	SRIC Dept
46	SERB Project T.R. Mohapatr a Cash Book.	606296.2 8	20319.00	626615.2 8	0.00	626615.2 8	626615.2 8	0.00	SRIC Dept
47	AICTE Project	135321.6 6	5366.00	140687.6 6	140687.6 6	0.00	0.00	0.00	SRIC Dept

	CRS Mech. Engg. (D.Mishra ) Cash Book (Closed on 13.07.21)								
48	Dr. M.P.K. Sahu SRIC Project	813806.7 4	17082.00	830888.7 4	829451.0 0	1437.74	1437.74	0.00	SRIC Dept
49	AICTE D Dhupal Prod. Engg.	2596774. 02	75231.00	2672005. 02	166315.0 0	2505690. 02	2505690. 02	0.00	SRIC Dept
50	S K Majhi AICTE Project	701457.0 0	20095.00	721552.0 0	8240.00	713312.0 0	713312.0 0	0.00	SRIC Dept
51	DST Project Physics (A K Pattanaik)	35287.00	221.00	35508.00	35287.00	221.00	221.00	0.00	SRIC Dept
52	Turring & Process Engg. (Executiv e B.Tech) MFG	2619488. 76	618116.0 0	3237604. 76	251313.0 0	2986291. 76	2986291. 76	0.00	SRIC Dept
53	Dean CDCE Power Engg.	2715288. 66	621548.0 0	3336836. 66	206316.0 0	3130520. 66	3130520. 66	0.00	SRIC Dept
54	TEQIP Co Ordinator Cash Book	219997.9 4	9502.00	229499.9 4	0.00	229499.9 4	229499.9 4	0.00	SRIC Dept
55	AICTE Modrob Project Civil ( R.R.Dash ) Cash Book	1027368. 03	29793.00	1057161. 03	39990.00	1017171. 03	1017171. 03	0.00	SRIC Dept
	<b>TOTAL</b>	<b>1,35,97 ,67,660.0 7</b>	<b>1,99,8 4,83,217. 72</b>	<b>3,35,82, 50,877.79</b>	<b>2,38,18 ,09,553.5 3</b>	<b>97,64, 41,324.26</b>	<b>97,6 1,11,372. 10</b>	<b>3, 29,952.16</b>	
56	Student	12		1321476.		1321476.	1	0.00	Accounts

	Money (AXIS)	,73,145.59	48,331.00	59	-	59	3,21,476.59		<b>Section</b>
57	Architecture Cash Book	1657190.70	239437.00	1896627.70	274930.00	1621697.70	1621697.70	0.00	<b>Architecture Dept</b>
58	Student Alumini Association Cash book	1967814.58	4484108.00	6451922.58	3031763.60	3420158.98	3420158.98	0.00	<b>Alumini Association</b>
59	SERB-DST(Elect. Engg.)Cash Book. Papi Ray . (Closed on 06.02.20)	332140.09	1005.52	333145.61	333145.61	0.00	0.00	0.00	<b>SRIC Dept</b>
60	MODROB Project B. Dash (ETC) (Closed on 06.04.21)	21451.45	0.00	21451.45	21451.45	0.00	0.00	0.00	<b>SRIC Dept</b>
	<b>GRAND TOTAL</b>	<b>1,36,50,19,402.48</b>	<b>2,00,32,56,099.24</b>	<b>3,36,82,75,501.72</b>	<b>2,38,54,70,844.19</b>	<b>98,28,04,657.53</b>	<b>98,24,74,705.37</b>	<b>3,29,952.16</b>	

**PARA 4.3**

**DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.3.2022**

Sl.No	Name of the Cash Book	Cash in Hand	In Bank	Total
1	General Cash Book	87217.45	543389761.02	543476978.47
2	Self-Finance (CANARA) Cash Book	0.00	13622302.95	13622302.95
3	Self-Finance (SBI) Cash Book	0.00	34351256.00	34351256.00
4	Regular Student Collection (ICICI) Cash Book	0.00	11255055.72	11255055.72
5	Regular Student Collection(CANARA A/c no.-168)Cash Book	0.00	19363404.68	19363404.68
6	Regular Student Collection(CANARA	0.00	3577011.86	3577011.86

	A/c no.- 732)Cash Book			
7	Student Money (SBI)	0.00	2380461.10	2380461.10
8	Student Money (AXIS)	0.00	1321476.59	1321476.59
9	Houuse Bldg. MC Loan Cash Book (Teaching )	0.00	1770938.65	1770938.65
10	Houuse Bldg. MC Loan Cash Book (Non-Teaching )	0.00	2220254.99	2220254.99
11	Cauation Money Cash Book	0.00	531417.00	531417.00
12	Faculty Dev. Fund Cash Book	0.00	41074277.00	41074277.00
13	Maintenance Fund Cash Book	0.00	39528121.00	39528121.00
14	Corpus Fund VSSUT	0.00	39111540.50	39111540.50
15	E -Learning CashBook	0.00	2317657.00	2317657.00
16	Equipment Replacement Fund Cash Book	0.00	41074379.00	41074379.00
17	NPS Cash Book	0.00	4897109.34	4897109.34
18	GPF Cash Book	0.00	50289.12	50289.12
19	Pension Cash book	0.00	165598.53	165598.53
20	Civil (30 %)Cash Book	0.00	2623045.69	2623045.69
21	Civil (1 %)Cash Book	0.00	413729.00	413729.00
22	Civil Engg.Testing & Consoltency Cash Book.	0.00	7431946.46	7431946.46
23	Examination Cash Book	4449.50	35596606.21	35601055.71
24	RUSA FUND Cash Book	0.00	51313730.77	51313730.77
25	Dean Welfare (CANARA) Cash Book	0.00	1375909.53	1375909.53
26	Dean Welfare (SBI) Cash Book	0.00	872044.39	872044.39
27	Hall Dev.(CANARA)Cash book	0.00	11081084.43	11081084.43
28	Hall Dev.(SBI)Cash book	0.00	166575.00	166575.00

29	Student Activity Cash Book	0.00	4059199.22	4059199.22
30	Student Corpus Fund Cash Book	0.00	19587339.00	19587339.00
31	Horticulture CashBook	0.00	76851.00	76851.00
32	QIP(CANARA)Cash Book	0.00	2957553.73	2957553.73
33	FIST Cash Book (DST Mechanical)	0.00	569254.00	569254.00
34	SERB DST Project (civil Engg.) Cash Book	0.00	1962.60	1962.60
35	UGC Major Reasearch Cash Book (Closed on 24.08.21)	0.00	0.00	0.00
36	Pr. UCE (old Oroject) Cash Book	0.00	1357921.11	1357921.11
37	SRIC Main Cash Book	0.00	22823535.65	22823535.65
38	DST Project (Chemistry) Cash Book B. Jali	0.00	225402.95	225402.95
39	Dr. G Nath SRIC Project	0.00	363296.23	363296.23
40	AICTE Dimond Coating Cash Book (S R Sarangi)	0.00	0.00	0.00
41	ISTE Cash Book	0.00	240122.00	240122.00
42	SERB Project Mr.Bighnraj Naik Cash Book. (Closed on 25.10.21)	0.00	0.00	0.00
43	UGC-UKIERI Cash Book A.N.Nayak	0.00	191472.50	191472.50
44	CPRI Project Dr.G.R.Biswal Cash Book	0.00	686.37	686.37
45	Overhead Charages of SRIC Cash Book	0.00	786721.14	786721.14
46	CSIR project Chemistry (S.K.Swain )Cash Book	0.00	12121.28	12121.28
47	SERB Project T.R. Mohapatra Cash Book.	0.00	626615.28	626615.28

48	AICTE Project CRS Mech. Engg. (D.Mishra) Cash Book (Closed on 13.07.21)	0.00	0.00	0.00
49	Dr. M.P.K. Sahu SRIC Project	0.00	1437.74	1437.74
50	AICTE D Dhupal Prod. Engg.	0.00	2505690.02	2505690.02
51	S K Majhi AICTE Project	0.00	713312.00	713312.00
52	DST Project Physics (A K Pattanaik)	0.00	221.00	221.00
53	Turring & Process Engg. (Executive B.Tech) MFG	0.00	2986291.76	2986291.76
54	Dean CDCE Power Engg.	0.00	3130520.66	3130520.66
55	TEQIP Co Ordinator Cash Book	0.00	229499.94	229499.94
56	AICTE Modrob Project Civil ( R.R.Dash ) Cash Book	0.00	1017171.03	1017171.03
57	Architecture Cash Book	0.00	1621697.70	1621697.70
58	Student Alumini Association Cash book	0.00	3420158.98	3420158.98
59	SERB-DST(Elect. Engg.)Cash Book. Papia Ray . (Closed on 06.02.20)	0.00	0.00	0.00
60	MODROB Project B. Dash (ETC) (Closed on 06.04.21)	0.00	0.00	0.00
	<b>GRAND TOTAL</b>	<b>91,666.95</b>	<b>98,23,83,038.42</b>	<b>98,24,74,705.37</b>

**PARA 4.4**
**RECONCILIATION OF ABOVE DIFFERENCE –**

Sl.No.	Description	Amount
1	Closing Balance as per University Cash book as on 31.3.2022	982474705.37
2	Add- Last year diffrence as per the Audit Report for 2020-21	194132.58
3	Ded- On date 08.07.21 the totalling of the Payment side is Rs. 2,	-0.42



	48,016.42 but the totalling is taken as Rs. 2, 48, 016. 00( <b>GENERAL CASHBOOK</b> )	
4	Ded- On date 10.12.21 the totalling of the Payment side is Rs. 35, 59,679.00 (Page-250) but the totalling is taken Rs. 33, 59,679.00, which leads in reduce of Rs. 2, 00,000.00 in Payment side. (GENERAL CASHBOOK)	-200000.00
5	Add- On date 22.03.22 the totalling of Payment side is 15, 24, 47,420.00 but the totalling is taken Rs. 15, 27, 47,420.00, which leads to increase in Rs. 3, 00,000.00 in payment side. (GENERAL CASHBOOK)	300000.00
6	Add-On date 06.09.21 (CBP- 18) the totalling of the Receipt side is Rs. 9768775.00 (Credited during 04.09.21 to 30.09.21) but the totalling is taken as Rs. 9766775.00. (Student Coliection Cash Book)	2000.00
7	Add- The following Cheques are cancelled but not taken to receipt side till 31.03.2022 (Student Coliection Cash Book)	104620.00
	000314/03.01.22 Rs. 39970.00 (CBP- 25)	
	000318/25.01.22 Rs. 20550.00 (CBP- 26)	
	000334/28.03.22 Rs. 44100.00 (CBP- 29)	
	Hence Rs. 104620.00 is to be taken as receipt to reconcile the closing balance.	
8	Ded- On date 28.02.22 (CBP- 27) the totalling of receipt side is 423640.00 in pass book but the totalling is taken Rs. 493440.00 in Cash book which leads to increase in Rs. 69800.00 in receipt side. (Student Coliection Cash Book)	-69800.00
9	Ded- On 28.02.22 (CBP-27) the totalling of the Payment side is 234340.00 in pass book (Refund of Excess Fees on date 11.02.22), but Rs .233340.00 is booked expenditure which leads to increase in Closing balance. (Std collection Cash book)	-1000.00
	<b>TOTAL CLOSING BALANCE AS</b>	<b>98,28,04,657.53</b>

**ON 31.03.2022**

**PARA 4.5**

**Persistent Irregularities in maintenance of Cash Books:-**

- i) Head of Accounts were not mentioned in each entry with authentication by the C.O.F.
- ii) Month wise & Year wise total Head wise receipts & expenditures was not maintained.
- iii) Abstract of Head wise Students Collection was not maintained.
- iv) Watch Register of T.A. not maintained.
- v) Grant –in Aid Register of All Grants not maintained.
- vi) Register regarding Submission of Utilisation certificate has not been maintained.

Due to such Non-maintainace the Actual Balance position of each Heads of Accounts of VSSUT, Burla could not be properly ascertained. As such ther may be encroachment of funds which could not be ruled out.

However the accounting figures as furnished in this A/R were compiled/ calculated by Audit as per records made available & oral discussion with the local authority.

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

VEER SURENDRA SAI UNIVERSITY OF TECHNOLOGY - 446496

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL PASS BOOK	01	01-04-2021	892424225.82	31-03-2022	982474705.37	-90050479.55	The details are given below.
	<b>GRAND TOTAL</b>			<b>892424225.82</b>		<b>982474705.37</b>	<b>-90050479.55</b>	

**Reconciliation**

**5.1 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE**

<b>DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS AND CASH BOOKS AS ON 31.03.2022</b>									
Sl. No	Name of	Bank	Name of	Closing	Closing	Closing	Closing	Differenc	Remarks

	Cash book	Account No.	the Bank	Balance in Passbook as on	Balance in passbook (in Rs:) (A)	Bal in Bank Date Cash Book	Balance in Bank as mentioned in Cash Book (in Rs:) (B)	e (in Rs:) (A-B)	
1	General cash book	10754945190	SBI, Burla	31.03.22	374615710.93	31.03.22	493110138.72	-118494427.79	
2		37845417566	SBI, Burla	31.03.22	50321139.16	31.03.22	50321139.16	0.00	
3		10754939050	SBI, Burla (C.A)	31.03.22	50149.99	31.03.22	50149.99	0.00	
4	Cauation Money Cash Book	10754945167	SBI, Burla	31.03.22	2829073.01	31.03.22	531417.00	2297656.01	
5	FIST Cash Book	30706616719	SBI, Burla	31.03.22	569254.00	31.03.22	569254.00	0.00	
6	DST Project (civil Engg.) Cash Book	80622210004363	Canara Bank, VSSUT Campus	31.03.22	1962.60	31.03.22	1962.60	0.00	
7	CSIR Sponsored Project Cash Book	80622210004359	Canara Bank, VSSUT Campus	31.03.22	12121.28	31.03.22	12121.28	0.00	
8	Pr. UCE (old Oroject) Cash Book	10754945225	SBI, Burla	31.03.22	1357921.11	31.03.22	1357921.11	0.00	
9	SRIC Main Cash Book	32023687476	SBI, Burla	31.03.22	22823535.65	31.03.22	22823535.65	0.00	
10	Pr.UCE (Std.Money) Cash Book	10754945848	SBI, Burla	31.03.22	2380461.10	31.03.22	2380461.10	0.00	
11	DST Project (Physics) Cash Book	33536647397	SBI, Burla	31.03.22	221.00	31.03.22	221.00	0.00	
12	Corpus	31248658	SBI, Burla	31.03.22	39111540	31.03.22	39111540	0.00	

	Fund Cash Book	515			.50		.50		
13	Faculty Dev. Fund Cash Book	31248666 671	SBI, Burla	31.03.22	41074277 .00	31.03.22	41074277 .00	0.00	
14	Maintenance Fund Cash Book	31248674 706	SBI, Burla	31.03.22	39528121 .00	31.03.22	39528121 .00	0.00	
15	Equipment Replacement Fund Cash Book	31248644 692	SBI, Burla	31.03.22	41074379 .00	31.03.22	41074379 .00	0.00	
16	Civil (30%)Cash Book	10754945 871	SBI, Burla	31.03.22	2623045. 69	31.03.22	2623045. 69	0.00	
17	Civil (1%)Cash Book	55100110 07237	Andhra Bank, Burla	31.03.22	413729.0 0	31.03.22	413729.0 0	0.00	
18	Civil Engg. Testing & Consolten cy Cash Book.	80622210 004417	Canara Bank, VSSUT Campus	31.03.22	7431946. 46	31.03.22	7431946. 46	0.00	
19	Dimond Coating Cash Book	30823322 872	SBI, Burla	31.03.22	17.00	31.03.22	0.00	17.00	
20	Self-Finance (SBI) Cash Book	32058166 870	SBI, Burla	31.03.22	36521896 .00	31.03.22	34351256 .00	2170640. 00	
21	QIP CashBook	80622200 006637	Canara Bank, VSSUT Campus	31.03.22	2957553. 73	31.03.22	2957553. 73	0.00	
22	Self-Finance (CANARA) Cash Book	80622200 000728	Canara Bank, VSSUT Campus	31.03.22	17262370 .22	31.03.22	13622302 .95	3640067. 27	
23	Regular Student Collection (CANARA)	80622200 000168	Canara Bank, VSSUT Campus	31.03.22	28960422 .62	31.03.22	19363404 .68	9597017. 94	

	Cash Book								
24	Regular Student Collection (CANARA) Cash Book	80622200000732	Canara Bank, VSSUT Campus	31.03.22	10547184.13	31.03.22	3577011.86	6970172.27	
25	ISTE Cash Book	30109263001	SBI, Burla	31.03.22	240122.00	31.03.22	240122.00	0.00	
26	NPS Cash Book	8062200006380	Canara Bank, VSSUT Campus	31.03.22	4934397.34	31.03.22	4897109.34	37288.00	
27	GPF Cash Book	10754945815	SBI, Burla	31.03.22	50289.12	31.03.22	50289.12	0.00	
28	Examination Cash Book	10754945203	SBI, Burla	31.03.22	35621647.46	31.03.22	35596606.21	25041.25	
29	RUSA FUND Cash Book	35310607424	SBI, Burla	31.03.22	53787994.77	31.03.22	51313730.77	2474264.00	
30	Pension Cash book	10754945860	SBI, Burla	31.03.22	168589.53	31.03.22	165598.53	2991.00	
31	Dean Welfare (CANARA) Cash Book	80622210002804	Canara Bank, VSSUT Campus	31.03.22	1375909.53	31.03.22	1375909.53	0.00	
32	Dean Welfare (SBI) Cash Book	10754945098	SBI, Burla	31.03.22	872044.39	31.03.22	872044.39	0.00	
33	Hall Dev. (CANARA) Cash book	80622210002819	Canara Bank, VSSUT Campus	31.03.22	11081084.43	31.03.22	11081084.43	0.00	
34	Hall Dev. (SBI) Cash book	30338875375	SBI, Burla	31.03.22	166575.00	31.03.22	166575.00	0.00	
35	Student Activity Cash Book	806622200000621	Canara Bank, VSSUT Campus	31.03.22	4059199.22	31.03.22	4059199.22	0.00	
36	House	55100110	Andhra B	31.03.22	1770938.	31.03.22	1770938.	0.00	

	Bldg. MC Loan Cash Book (Teaching )	06636	ank,Burla		65		65		
37	House Bldg. MC Loan Cash Book (Non-Teaching )	5510011006637	Andhra Bank, Burla	31.03.22	2220254.99	31.03.22	2220254.99	0.00	
38	UGC-UKIERI Cash Book	80622250004066	Canara Bank, VSSUT Campus	31.03.22	191472.50	31.03.22	191472.50	0.00	
39	CPRI Project Dr. G.R. Biswal Cash Book	80622250004568	Canara Bank, VSSUT Campus	31.03.22	686.37	31.03.22	686.37	0.00	
40	Institute Overhead Charges Cash Book	80622200015488	Canara Bank, VSSUT Campus	31.03.22	798367.14	31.03.22	786721.14	11646.00	
41	Executive B.Tech. in Manufacturing and process Engineering.	80622300012840	Canara Bank, VSSUT Campus	31.03.22	2986291.76	31.03.22	2986291.76	0.00	
42	Executive B.Tech. in power Engineering.	80622200012854	Canara Bank, VSSUT Campus	31.03.22	3130520.66	31.03.22	3130520.66	0.00	
43	TEQIP Co-ordinate Cash Book.	80622250004500	Canara Bank, VSSUT Campus	31.03.22	229499.94	31.03.22	229499.94	0.00	
44	E-Learning Cash Book	37788814476	SBI, Burla	31.03.22	2687884.00	31.03.22	2317657.00	370227.00	
45	Horticulture Cash Book	30880852925	SBI, Burla	31.03.22	76851.00	31.03.22	76851.00	0.00	

46	Student Corpus Fund	01940100 4794	ICICI Sa mbalpur	31.03.22	19617339 .00	31.03.22	19587339 .00	30000.00	
47	SERB DST Project (T R Mahap atra)	80622250 007226	Canara Bank, VSSUT Campus	31.03.22	626615.2 8	31.03.22	626615.2 8	0.00	
48	DR R R Dash (Civil Engg.) Cash book	80622250 005840	Canara Bank, VSSUT Campus	31.03.22	1017171. 03	31.03.22	1017171. 03	0.00	
49	Student Collection (ICICI) Cash book	19401004 722	ICICI Sa mbalpur	31.03.22	11972724 .22	31.03.22	11255055 .72	717668.5 0	
50	DST (Chem) B Jali Cash book	80622250 007211	Canara Bank, VSSUT Campus	31.03.22	225402.9 5	31.03.22	225402.9 5	0.00	
51	AICTE D Dhupal (NDF) Prod. Engg.	80622250 005593	Canara Bank, VSSUT Campus	31.03.22	2505690. 02	31.03.22	2505690. 02	0.00	
52	Dr. G.Nath SRIC Project	80622250 007429	Canara Bank, VSSUT Campus	31.03.22	363296.2 3	31.03.22	363296.2 3	0.00	
53	S K Majhi AICTE Project	11000024 5478	Canara Bank, VSSUT Campus	31.03.22	713312.0 0	31.03.22	713312.0 0	0.00	
54	Dr. M P K Sahoo SRIC Project	80622250 007452	Canara Bank, VSSUT Campus	31.03.22	1437.74	31.03.22	1437.74	0.00	
55	Student Alumini A ssociation	10754945 134	SBI, Burla	31.03.22	3432957. 98	31.03.22	3420158. 98	12799.00	
56	Student Money Cash Book	91601001 8443841	AXIS Bank, Sa mbalpur	31.03.22	1321476. 59	31.03.22	1321476. 59	0.00	
57	General cash book	31728716 110	SBI, BURLA (CA)	31.03.22	35999.00	31.03.22	0.00	35999.00	

58	Self Finance Cash book	32058170 149	SBI, BURLA (CA)	31.03.22	50454.00	31.03.22	0.00	50454.00	
59	Architectu re Cash book	80622250 005647	Canara Bank, VSSUT Campus	31.03.22	1621697. 80	31.03.22	1621697. 80	0.00	
	<b>TOTAL</b>				<b>89,24,2 4,225.82</b>		<b>98, 24,74,705 .37</b>	<b>-9,00,50, 479.55</b>	

As calculated above, there is a huge difference of **Rs 90050479.55** between the cash book balances and the pass book balances as on dt. 31.3.2022. No step has been taken by the local authority to reconcile the difference in spite specific instructions of Govt on the score.

As per Letter No-15847/F dt. 27.4.13 of Finance Department, the DDO should maintain a register for reconciliation of receipts and disbursements of the fund. But in the University above instructions of Govt have been overlooked which indicates about the irregular state of maintenance of accounts.

However, the Local authority is advised to reconcile all those bank accounts and work out the details of such differences and produce the same before next audit. Till then the amount of **Rs 90050479.55** is kept under objection.

## 5.2 Reconciliation

		Addition	Deduction	BALANCE
1	<b>General cash Book - SBI - 10754945190</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>49,31,10,138.72</b>
b	Deduct- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 473248226.43 - 538264995.41 )		65016768.98	
c	Deduct- Previous years Cheques which were not encashed, now encashed in 21-22		29287393.00	
d	Add- Defects noticed in Cash book which is dealt in PARA-4 for reconciliation during 2021-22	9999.58		
e	Deduct- Actual		24200265.39	



	balance not taken in previous audit (Rs. 497448491.82 - Rs. 473248226.43)			
f	<b>Total Addition / Deduction</b>	<b>9999.58</b>	<b>11,85,04,427.37</b>	
g	Balance arrived in audit			37,46,15,710.93
h	<b>Pass Book balance as on 31.3.22</b>			<b>37,46,15,710.93</b>
i	Un -reconciled Difference			<b>0.00</b>
<b>2</b>	<b>Caution Money Cash book - SBI- 10754945167</b>			
a	Balance as per Cash Book as on 31.3.22			5,31,417.00
b	Add- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 2828528.00 - 548910.00 )	22,79,618.00		
c	Add-Actual balance in passbook as on 01.04.21 was Rs. 2844344.01 but in Last AR Rs. 2828528.00 taken . So less amount taken in AR Rs. 15816.01	15,816.01		
d	Add-interest credited to bank but not taken to cash book			
	25.06.21	6.00		
	25.09.21	6.00		
	25.03.22	4.00		
	MOD Interest	206.00		
e	Add.following cheques issued but not encashed till 31.3.22			
	695661/25.03.22	2,000.00		
f	<b>Total Addition / Deduction</b>	<b>22,97,656.01</b>	<b>0.00</b>	
g	Balance arrived in audit			28,29,073.01
h	<b>Balance in pass book as on 31.3.22</b>			<b>28,29,073.01</b>

i	Unreconciled difference			<b>0.00</b>
<b>3</b>	<b>Dimond Coating Cash Book. SBI-30823322872</b>			
a	Balance as per Cash Book as on 31.3.22			<b>0.00</b>
b	Interest accrued on 25.03.22	17.00		
c	<b>Total Addition / Dedution</b>	<b>17.00</b>	<b>0.00</b>	
d	Balance arrived in audit			17.00
e	<b>Balance in pass book as on 31.3.22</b>			17.00
f	Unreconciled difference			<b>0.00</b>
<b>4</b>	<b>Self-Finance (SBI) Cash Book. SBI-32058166870</b>			
a	Balance as per Cash Book as on 31.3.22			3,43,51,256.00
b	Add- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 2115197.00 - 16457.00 )	2098740.00		
c	MOD Interest	71,900.00		
d	<b>Total Addition / Dedution</b>	<b>21,70,640.00</b>	<b>0.00</b>	
e	Balance arrived in audit			3,65,21,896.00
f	<b>Balance in pass book as on 31.3.22</b>			3,65,21,896.00
g	Unreconciled difference			<b>0.00</b>
<b>5</b>	<b>Self-Finance (Syndicate) Cash Book. CANARA-806 22200000728</b>			
a	Balance as per Cash Book as on 31.3.19			<b>1,36,22,302.95</b>
b	Add- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 17384436.22 - 12879088.95 )	4505347.27		
c	Ded- Actual balance		15635280.00	

	in passbook as on 01.04.21 was Rs. 1749156.22 but in Last AR Rs. 17384436.22 taken . So excess amount taken in AR Rs. 15635280.00			
d	Add- TD Refund	1,47,70,000.00		
e	<b>Total Addition / Dedution</b>	<b>1,92,75,347.27</b>	<b>15635280.00</b>	
f	Balance arrived in audit			1,72,62,370.22
g	<b>Balance in pass book as on 31.3.22</b>			<b>1,72,62,370.22</b>
h	Unreconciled difference			<b>0.00</b>
<b>6</b>	<b>Regular Student Collection(Syndicate)Cash Book. CANARA-80622200000168</b>			
a	Balance as per Cash Book as on 31.3.22			<b>1,93,63,404.68</b>
b	Ded- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 11548629.16 - 15815293.89 )		4266664.73	
c	Add- On date 31.01.2022 MOD deposit of Rs. 9344680.00 is debited from pass book which is shown expenditure in Cash book	9344680.00		
d	Add- MOD Interest accrued during 21-22 but not taken to Cash book	4519002.67		
e	<b>Total Addition / Dedution</b>	<b>13863682.67</b>	<b>4266664.73</b>	
f	Balance arrived in audit			2,89,60,422.62
g	<b>Balance in pass book as on 31.3.22</b>			<b>2,89,60,422.62</b>
h	Unreconciled difference			<b>0.00</b>

<b>7</b>	<b>Regular Student Col lection(CANARA)Ca sh Book. CANARA- 80622200000732</b>			
a	Balance as per Cash Book as on 31.3.22			<b>35,77,011.86</b>
b	Ded- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 195786607.13 - 280870434.86 )		85083827.73	
c	Add- Actual balance in passbook as on 01.04.21 was Rs.103732607.13 but in Last AR Rs. 195786607.13 taken . So excess amount taken in AR Rs. 15635280.00	9,20,54,000.00		
d	<b>Total Addition / Dedution</b>	<b>9,20,54,000.00</b>	<b>85083827.73</b>	
e	Balance arrived in audit			1,05,47,184.13
f	Balance in pass book as on 31.3.22			<b>1,05,47,184.13</b>
g	Unreconciled difference			<b>0.00</b>
<b>8</b>	<b>NPS Cash Book. CANARA -8062200006380</b>			
a	Balance as per Cash Book as on 31.3.22			<b>48,97,109.34</b>
b	Add- Interest accrued to Pass book but not taken to Cash book			
	01.02.22	37288.00		
c	<b>Total Addition / Dedution</b>	<b>37,288.00</b>	<b>0.00</b>	
d	Balance arrived in audit			49,34,397.34
e	<b>Balance in pass book as on 31.3.22</b>			<b>49,34,397.34</b>
f	Unreconciled difference			<b>0.00</b>
<b>9</b>	<b>Examination Cash Book. SBI-10754945203</b>			
a	Balance as per Cash			

	Book as on 31.3.22			<b>3,55,96,606.21</b>
b	Add- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 38731954.96 - 38727039.71 )	4915.25		
c	Ded- Cheques issued in 20-21 which were encashed in 21-22			
	722265/24.03.21		3489.00	
	10923/06.01.21		330.00	
d	Add- Cheques issued in 21-22 but not encashed till 31.03.22			
	722343/25.03.22	23945.00		
<b>c</b>	<b>Total Addition / Deduction</b>	<b>28,860.25</b>	<b>3819.00</b>	
f	Balance arrived in audit			3,56,21,647.46
g	<b>Balance in pass book as on 31.3.22</b>			<b>3,56,21,647.46</b>
h	Unreconciled difference			<b>0.00</b>
<b>10</b>	<b>RUSA FUND Cash Book. SBI- 35310607424</b>			
a	Balance as per Cash Book as on 31.3.22			<b>5,13,13,730.77</b>
b	Add- following cheques issued but not encashed till 31.3.22			
	769008/28.03.22	24,32,327.00		
	769009/28.03.22	41937.00		
<b>c</b>	<b>Total Addition / Deduction</b>	<b>24,74,264.00</b>	<b>0.00</b>	
d	Balance arrived in audit			5,37,87,994.77
e	Balance in pass book as on 31.3.22			<b>5,37,87,994.77</b>
f	Unreconciled difference			<b>0.00</b>
<b>11</b>	<b>Pension Cash book, SBI-10754945860</b>			
a	Balance as per Cash Book as on 31.3.22			<b>1,65,598.53</b>

b	Add- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 626056.03 - 626076.03 )		20.00	
c	Add- Interest accrued to Pass book but not taken to Cash book			
	25.03.22	3,011.00		
d	<b>Total Addition / Deduction</b>	<b>3,011.00</b>	<b>20.00</b>	
e	Balance arrived in audit			1,68,589.53
f	Balance in pass book as on 31.3.22			<b>1,68,589.53</b>
g	Unreconciled difference			<b>0.00</b>
<b>12</b>	<b>Institute Overhead Charges Cash Book, CANARA-806 22200015488</b>			
a	Balance as per Cash Book as on 31.3.19			<b>7,86,721.14</b>
b	Add- Interest accrued to Pass book but not taken to Cash book			
	01.11.21	5,802.00		
	01.02.22	5,844.00		
c	<b>Total Addition / Deduction</b>	<b>11,646.00</b>		
d	Balance arrived in audit			7,98,367.14
e	Balance in pass book as on 31.3.19			798367.14
f	Unreconciled difference			<b>0.00</b>
<b>13</b>	<b>E -Learning CashBook, SBI-37788814476</b>			
a	Balance as per Cash Book as on 31.3.22			<b>23,17,657.00</b>
b	Add- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 638533.00 - 268306.00 )	370227.00		
c	<b>Total Addition / Deduction</b>	<b>370227.00</b>	<b>0.00</b>	

d	Balance arrived in audit			26,87,884.00
e	Balance in pass book as on 31.3.22			<b>26,87,884.00</b>
f	Unreconciled difference			<b>0.00</b>
<b>14</b>	<b>Student Corpus Fund. ICICI-019401004794</b>			
a	Balance as per Cash Book as on 31.3.22			<b>1,95,87,339.00</b>
b	Add- following cheques issued but not encashed till 31.3.22			
	Vr. 1/25.03.22	30,000.00		
c	<b>Total Addition / Deduction</b>	<b>30,000.00</b>	<b>0.00</b>	
d	Balance arrived in audit			1,96,17,339.00
e	Balance in pass book as on 31.3.22			19617339.00
f	Unreconciled difference			<b>0.00</b>
<b>15</b>	<b>Student Collection (ICICI) Cash book. ICICI- 19401004722</b>			
a	Balance as per Cash Book as on 31.3.22			11255055.72
b	Add- following cheques issued but not encashed till 31.3.22			
	298/01.12.20	14000.00		
	299/01.12.20	20300.00		
	302/01.12.20	20300.00		
	303/01.12.20	3880.00		
	304/01.12.20	6300.00		
	306/01.12.20	6300.00		
	312/03.01.22	39970.00		
	314/03.01.22	39970.00		
	315/03.01.22	39970.00		
	316/03.01.22	39970.00		
	317/25.01.22	45050.00		
	318/25.01.22	20550.00		

	323/22.02.22	20550.00		
	327/26.03.22	44100.00		
	328/26.03.22	12000.00		
	329/26.03.22	44100.00		
	330/28.03.22	44100.00		
	332/28.03.22	44100.00		
	333/28.03.22	44100.00		
	334/28.03.22	44100.00		
	335/28.03.22	44100.00		
	336/28.03.22	44100.00		
c	Ded- Bank Charges debited from Pass book but not taken in Cash book			
	08.10.21		61.00	
d	Add- The following Cheques Cancelled but receipt not taken in Cash book			
	000314/03.01.22	39970.00		
	000318/25.01.22	20550.00		
	000334/28.03.22	44100.00		
e	Ded-On date 28.02.22 (CBP- 27) the totalling of receipt side is 423640.00 in pass book, but the totalling is taken Rs. 493440.00 in Cash book which leads to increase in Rs. 69800.00 in receipt side.		69800.00	
f	Ded- On 28.02.22 (CBP-27) the totalling of the Payment side is 234340.00 in pass book, but Rs .233340.00 is booked expenditure which leads to increase in Closing balance.		1000.00	
g	Ded- On 17.12.22 (CBP- 23) the deduction amount in Pass book is 17927.50, but expenditure booked		0.50	



	in Cash book Rs 17927.00, which leads to decrease in expenditure Rs 0.50.			
	Add- On date 06.09.21 (CBP- 18) the totalling of the Receipt side is Rs. 9768775.00 (Credited during 04.09.21 to 30.09.21) but the totalling is taken as Rs. 9766775.00.	2000.00		
c	<b>Total Addition / Deduction</b>	<b>7,88,530.00</b>	<b>70861.50</b>	
d	Balance arrived in audit			1,19,72,724.22
e	Balance in pass book as on 31.3.22			11972724.22
f	Unreconciled difference			<b>0.00</b>
<b>16</b>	<b>Student Alumini Association. SBI-10754945134</b>			
a	Balance as per Cash Book as on 31.3.22			<b>34,20,158.98</b>
b	Add- Interest accrued to Pass book but not taken to Cash book			
	25.03.22	12,799.00		
c	<b>Total Addition / Deduction</b>	<b>12,799.00</b>	<b>0.00</b>	
d	Balance arrived in audit			34,32,957.98
e	Balance in pass book as on 31.3.22			3432957.98
f	Unreconciled difference			<b>0.00</b>
<b>17</b>	<b>General Cash book. SBI-31728716110</b>			
a	Balance as per Cash Book as on 31.3.22			-
b	Add- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 35999.00 - 0.00 )	35,999.00		
c	<b>Total Addition /</b>	<b>35,999.00</b>	<b>0.00</b>	

	<b>Deduction</b>			
d	Balance arrived in audit			35,999.00
e	Balance in pass book as on 31.3.22			35999.00
f	Unreconciled difference			<b>0.00</b>
<b>18</b>	<b>Self Finance Cash book. SBI-32058170149</b>			
a	Balance as per Cash Book as on 31.3.22			-
b	Add- Previous difference as on dt.31.3.21/ 1.4.21 (Rs. 50454.00 - 0.00 )	50,454.00		
c	<b>Total Addition / Deduction</b>	<b>50,454.00</b>	<b>0.00</b>	
d	Balance arrived in audit			50,454.00
e	Balance in pass book as on 31.3.22			50454.00
f	Unreconciled difference			<b>0.00</b>

**PARA: 6 STOCK POSITION**

VEER SURENDRA SAI UNIVERSITY OF TECHNOLOGY - 446496

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	ALL	0	0	0	0.00	0	ALL MATERIALS AS DETAILS SHOWN BELOW

**Comments**

**6.1:-Position of Non-consumable Asset /Dead-stock materials as on 31<sup>st</sup> March 2022:-**

The position of Non-consumable Asset /Dead-stock materials has been worked out as the information made available to audit from the University Authority in response to POM & such position there-of as on 31.03.2022 is furnished below:-

STOCK DETAILS OF DIFFERENT DEPT. OF VSSUT, BURLA FOR THE YEAR.2021-22													
SL NO	DEPT	COMPUTER/LAPTOP	A.C	TABLES/BENCH	FANS	ALMIRAH	CHAIRS	PRINTERS/CANNER	XEROX MACHINE	AIR COOLER	STOOTS	REFRIGERATOR	RACK
1	VC's Chamber	2	6	0	9	2	45	4	2	0	1	1	0
2	Accounts & cash sec	1	9	21	12	20	28	4	1	4	7	0	4
3	Estt. Sec	5	2	8	0	20	4	4	0	0	0	0	1
4	Academic sec	6	4	0	0	11	0	4	1	0	0	0	0
5	Civil maint	1	0	5	2	6	5	1	0	0	1	0	0
6	Physics	15	0	61	27	9	39	7	1	0	0	1	0
7	Electrical maint	2	0	7	0	4	10	1	0	0	0	0	25
8	CA	86	10	0	0	4	10	1	1	0	0	0	0
9	Chemical Engg	40	0	38	0	3	12	3	1	0	0	0	0
10	CIF	47	8	7	9	3	58	0	0	0	6	0	0
11	CCF	51	7	7	8	1	45	2	0	0	16	0	0
12	Central library	64	14	0	0	12	0	8	1	0	0	0	0
13	Civil dept.	2	0	3	0	3	30	1	1	0	0	0	0
14	Dean PSGR	2	0	8	4	4	9	0	1	0	0	0	4
15	TEQIP CELL	4	0	4	1	12	2	0	2	0	0	0	0
16	Dean CDCE	3	1	4	2	2	17	2	0	0	0	0	0
17	Dean CRIC	2	1	4	2	2	16	2	0	0	0	0	0
18	Work SHOP	3	0	14	6	43	15	2	2	0	0	0	0
19	Chemistry	7	1	6	1	4	17	2	0	0	50	2	0

20	Electrical Engg	21	5	92	70	43	69	7	2	0	73	0	0
21	Production engg	2	0	7	0	2	1	1	2	0	0	0	2
22	RTI cell	1	1	2	1	2	4	1	1	0	1	0	0
	TOTAL	367	69	298	154	212	436	57	19	4	155	4	36

**6.2:-Comments:-**

**Non-Conduct of Physical verification of Stock & Store during the year 2021-22:-**

As per Rule-57 of O.U.A.Rules-1987 physical verification of stock & stores should be conducted by an Officer being authorized by the Vice-Chancellor of the University at least once in a year. It was observed that no physical verification of the stock & stores of the University have been conducted since long. Due to such irregular maintenance of the stock & stores accounts sufficient scopes have been created to mis utilise the stores. Hence attentions of University Authorities are invited in this regard and suggested to take the tangible steps as early as possible in order to resist the probable loss of the stock & stores of the University.

**Irregularities in maintenance of Stock & Stores of the University:-**

It is pertinent to mention here that as per Chapter-VII of the Odisha University Accounting Rules-1987 the detailed methods of purchase, accounting and verification of stock & stores have been elucidated. However it was noticed that the progressive stock positions of both permanent as well as consumable materials have not been worked out and exhibited in the stock registers soon after procurement and issue of every material from stores. The Dead Stock register of unused and damaged plants, machinery, furniture and fixtures etc. has not been maintained at all. Due to non-working out of the position of balance of each stock in registers it is not possible on part of audit to ascertain the exact position of each material purchased since inception and the exact balance available in the stores of the University.

**PARA: 7 INVESTMENT**

**VEER SURENDRA SAI UNIVERSITY OF TECHNOLOGY - 446496**

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	01-04-2021	5971320 31.44	9020375 5.00	5069282 76.44	7680425 62.18	31-03-2022	1274970 838.62	31-03-2022	1274970 838.62	0.00	
	<b>GRAND</b>	<b>5971320</b>	<b>9020375</b>	<b>5069282</b>	<b>7680425</b>		<b>1274970</b>		<b>1274970</b>	<b>0.00</b>	

	<b>TOTAL</b>	<b>31.44</b>	<b>5.00</b>	<b>76.44</b>	<b>62.18</b>	<b>838.62</b>	<b>838.62</b>	
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**DETAILS OF CB ON INVESTMENT & Comments :**
**PARA 7.1-**
**INVESTMENT POSITION-**

The abstract position of Investments made by this University in the following major funds/heads for the year.2021-22 is furnished below:

**ABSTRACT OF ENCASHMENT & INVESTMENT In SHAPE OF TDRs IN RESPECTIVE FUNDS DURING THE YEAR.2021-22**

SL	NAME OF THE FUNDS	OB OF TDR VALUES AS ON 01.04.2021	AMT.ENCASHED DURING 2021-22	TOTAL	AMT.RE-INVESTED DURING 2021-22	CB/FACE VALUE OF INVESTMENT AS ON 31.03.2022 (As Per Audit)	CB/FACE VALUE OF INVESTMENT AS ON 31.03.2022 (As Per Investment Ledger)	DIFFERENCE (If Any)
1	GENERAL FUND:-	463336991.04	90203622.00	373133369.04	612636605.51	985769974.55	985769974.55	0.00
2	GPF FUND:-	128481639.28	0.00	128481639.28	149521423.65	278003062.93	278003062.93	0.00
3	CAUTION MONEY FUND:-	4779050.00	133.00	4778917.00	5849505.00	10628422.00	10628422.00	0.00
4	Guest House Cash Book:-	534351.12	0.00	534351.12	35028.02	569379.14	569379.14	0.00
	<b>Total :-</b>	<b>597132031.44</b>	<b>90203755.00</b>	<b>506928276.44</b>	<b>768042562.18</b>	<b>1274970838.62</b>	<b>1274970838.62</b>	<b>0.00</b>

However as per the information up-dated in the Investment Register/original TDR's made available to this audit for verification, the position of Investments in shape of TDRs kept by this University under different purposes has been worked out for the financial year 2021-22 are furnish

**Detail list of TDR's Shown Invested under different Cash books/Funds during the Yr.2021-22 i.e. Investment position of VSSUT, Burla as on 31.03.2022**

Sl. No.	Relevant Cash Book	TDR Account No.	Name of the Bank	Date of Investment	Face Value of Investment as on 31.03.2022	Rate of Interest	Period of Investment	Maturity Date	Maturity Value as per TDR's	Ref.Pag e No
A-	GENER				2021-22					

	AL FUND:									
1	SELF.FI N.FUND	3157630 0906	SBI BURLA	20.12.20 21	5711168 .00	6.80%	1000 Days	15.09.20 24	6561377 .00	42
2	SELF.FI N.FUND	3157630 3511	SBI BURLA	20.12.20 21	5711168 .00	6.80%	1000 Days	15.09.20 24	6561377 .00	43
3	UNV.DE V.FUND	5030056 6004113	HDFC B ank,Burl a	02.11.20 21	1990000 0.00	5.30%	3 Yr 01 Days	03.11.20 24	2330909 6.00	57
4	UNV.DE V.FUND	5030056 6306829	HDFC B ank,Burl a	03.11.20 21	1990000 0.00	5.30%	3 Yr 01 Days	04.11.20 24	2330908 7.00	57
5	UNV.DE V.FUND	5030056 6660489	HDFC B ank,Burl a	05.11.20 21	1020000 0.00	5.30%	3 Yr 01 Days	06.11.20 24	1194736 2.00	57
6	Gold Medal Fund	1075508 8631	SBI BURLA	02.08.20 18	47889.0 0	6.80%	4 Yrs	02.08.20 22	60761.0 0	64
7	MKD & MGM	3015300 6141	SBI BURLA	20.04.20 19	155824. 00	6.80%	1000 Days	14.01.20 22	187390. 00	65
8	INP & RP MGM	1075508 8982	SBI BURLA	13.06.20 17	198867. 00	6.25%	6 Yrs	14.06.20 23	288561. 00	66
9	JNP & RP MGM	3171109 8689	SBI BURLA	29.03.20 22	2100.00	6.75%	1000 Days	29.03.20 24	2419.00	66
10	JNP & RP MGM	3754465 9880	SBI BURLA	16.02.20 21	317396. 00	6.00%	1 Yr	16.02.20 23	333895. 00	66
11	ANP GM	3074279 4904	SBI BURLA	02.04.20 20	362637. 00	6.25%	1000 Days	28.12.20 22	423431. 00	67
12	ANP GM	3206933 5522	SBI BURLA	05.12.20 20	12310.0 0	6.00%	3 Yrs	05.12.20 23	14416.0 0	67
13	ANP GM	3229238 5329	SBI BURLA	19.04.20 18	1869.00	6.70%	3 Yrs	19.04.20 24	2281.00	67
14	ANP GM	3224492 0046	SBI BURLA	19.03.20 21	14266.0 0	6.50%	3 Yrs	19.03.20 24	17129.0 0	67
15	ANP GM	3031724 8747	SBI BURLA	11.02.20 22	9025.72	6.10%	1 Yr	12.02.20 23	9496.00	67
16	ANP GM	3224492 0046	SBI BURLA	19.03.20 21	14626.0 0	5.30%	3 Yrs	19.03.20 24	17129.0 0	67
17	ANP GM	3229238 85329,	SBI BURLA	19.04.20 21	2281.00	5.30%	3 Yrs	19.04.20 24	2671.00	67
18	PBP GM	3310886 8711	SBI BURLA	06.07.20 20	418817. 00	7.00%	1 Yr	06.07.20 21	440589. 00	68
19	GP MGM	3343362 9737	SBI BURLA	07.11.20 20	412342. 00	6.40%	1 Yr	07.11.20 21	432921. 00	69
20	BB MM GM	3170311 1271	SBI BURLA	25.06.20 19	475534. 00	6.75%	1000 Days	21.03.20 22	571097. 00	70
21	Dr.NP	3205542	SBI	26.11.20	623861.	9.25%	10 Yrs	26.11.20	1030245	71

	GMF	8854	BURLA	21	00			31	.00	
22	Dr.NP GMF	3749634 6553	SBI BURLA	31.01.20 21	120923. 00	6.10%	1 Yr	31.01.20 22	127083. 00	71
23	NP MGM	3561458 5110	SBI BURLA	04.03.20 22	365729. 00	6.80%	1 Yr	04.03.20 23	384741. 00	72
24	SM MGM	3756362 4888	SBI BURLA	29.02.20 22	381439. 00	6.00%	1 Yr	28.02.20 23	401268. 00	73
25	NP MGM	3789264 7516	SBI BURLA	22.08.20 21	318710. 00	6.80%	1 Yr	22.08.20 22	334947. 00	74
26	ANP GM	3031724 8747	SBI BURLA	11.02.20 22	9025.72	5.10%	1 Yr	12.02.20 23	9496.00	75
27	SELF.FI N.FUND	7100310 009819	UCO BURLA	20.03.20 21	72636.0 0	6.6%	1 Yr	20.03.20 22	76261.0 0	100
28	SELF.FI N.FUND	7100310 042793	UCO BURLA	30.09.20 21	28370.0 0	6.5%	1 Yr	30.09.20 22	29786.0 0	101
29	SELF.FI N.FUND	7100310 053690	UCO BURLA	24.09.20 21	7187707 .00	6.5%	1 Yr	24.09.20 22	7546429 .00	101
30	SELF.FI N.FUND	7100310 053706	UCO BURLA	24.09.20 21	6825573 .00	6.5%	1 Yr	24.09.20 22	7186222 .00	101
31	AIR & WP	5520016 003550	ANDHR A BURLA	30.03.20 22	151349. 47	6.79%	1 Yr	30.03.20 25	177246. 00	102
32	PENSIO N. FUND	5520100 037700	ANDHR A BURLA	10.08.20 21	94142.0 0	6.80%	1 Yr	10.08.20 22	98451.0 0	103
33	1984 Batch GJ F	5520001 000235	ANDHR A BURLA	26.03.20 22	100000. 00	6.50%	2 Yrs	26.03.20 24	100000. 00	104
34	UNV.DE V.FUND	5520100 021949	ANDHR A BURLA	03.11.20 21	1232640 8.00	6.60%	1 Yr	03.11.20 22	1287661 6.00	105
35	UNV.DE V.FUND	5520100 017070	ANDHR A BURLA	27.10.20 21	1244683 4.00	6.60%	1 Yr	27.10.20 22	1287814 6.00	106
36	SC.Ladie s Hostel	5520100 021888	ANDHR A BURLA	10.11.20 21	6896279 .00	6.60%	1 Yr	10.11.20 222	7108354 .00	107
37	SC.Ladie s Hostel	5520100 021958	ANDHR A BURLA	23.10.20 21	3173324 .00	6.60%	1 Yr	23.10.20 22	3320605 .00	108
38	SC.Ladie s Hostel	5520100 021930	ANDHR A BURLA	23.10.20 21	230183. 00	6.60%	1 Yr	23.10.20 22	236693. 00	109
39	SC.Ladie s Hostel	5520100 037685	ANDHR A BURLA	23.07.20 21	5188521 .00	6.80%	1 Yr	23.07.20 22	5409297 .00	110
40	Regular Collectio	1400215 57670/1	CANAR A	26.08.20 21	6858172 .00	5.10%	1 Yr	26.08.20 22	7214686 .00	112

	n		BURLA							
41	Regular Collectio n	1400215 58603/1	CANAR A BURLA	26.08.20 21	6858172 .00	5.10%	1 Yr	26.08.20 22	7214686 .00	112
42	Regular Collectio n	1400079 04113/2	CANAR A BURLA	13.04.20 21	64848.3 9	5.20%	1 Yr	13.04.20 22	68286.0 0	112
43	STUDEN T FUND	1400791 4512/2	CANAR A BURLA	13.04.20 21	6617000 .00	5.20%	1 Yr	13.04.20 22	6967852 .00	113
44	STUDEN T FUND	1400791 4512/3	CANAR A BURLA	13.04.20 21	6617000 .00	5.20%	1 Yr	13.04.20 22	6967852 .00	113
45	STUDEN T FUND	1400791 4512/4	CANAR A BURLA	13.04.20 21	6617069 .73	5.20%	1 Yr	13.04.20 22	6967925 .73	113
46	STUDEN T FUND	1400079 04360/2	CANAR A BURLA	13.04.20 21	6617000 .00	5.20%	1 Yr	13.04.20 22	6968852 .00	113
47	Regular Collectio n	1400225 49280/1	CANAR A BURLA	02.09.20 21	1500000 0.00	5.25%	36 Months	02.09.20 24	1754073 1.00	114
48	Regular Collectio n	1400225 49280/2	CANAR A BURLA	03.09.20 21	1500000 0.00	5.25%	36 Months	03.09.20 24	1754073 1.00	114
49	Regular Collectio n	1400225 49280/3	CANAR A BURLA	04.09.20 21	1500000 0.00	5.25%	36 Months	04.09.20 24	1754073 1.00	114
50	Regular Collectio n	1400225 49280/4	CANAR A BURLA	06.09.20 21	1500000 0.00	5.25%	36 Months	06.09.20 24	1754073 1.00	114
51	Regular Collectio n	1400225 49280/5	CANAR A BURLA	07.09.20 21	1500000 0.00	5.25%	36 Months	07.09.20 24	1754073 1.00	114
52	Regular Collectio n	1400225 49280/6	CANAR A BURLA	08.09.20 21	1500000 0.00	5.25%	36 Months	08.09.20 24	1754073 1.00	114
53	Regular Collectio n	1400225 49280/7	CANAR A BURLA	13.09.20 21	1500000 0.00	5.25%	36 Months	13.09.20 24	1754073 1.00	116
54	Regular Collectio n	1400225 49280/8	CANAR A BURLA	14.09.20 21	1500000 0.00	5.25%	36 Months	14.09.20 24	1754073 1.00	116
55	Regular Collectio n	1400225 49280/9	CANAR A BURLA	15.09.20 21	1500000 0.00	5.25%	36 Months	15.09.20 24	1754073 1.00	116
56	Regular Collectio n	1400225 49280/1 0	CANAR A BURLA	16.09.20 21	1500000 0.00	5.25%	36 Months	16.09.20 24	1754073 1.00	116



57	Regular Collectio n	1400225 49280/1 1	CANAR A BURLA	17.09.20 21	1500000 0.00	5.25%	36 Months	17.09.20 24	1754073 1.00	116
58	Regular Collectio n	1400225 49280/1 2	CANAR A BURLA	18.09.20 21	1500000 0.00	5.25%	36 Months	18.09.20 24	1754073 1.00	116
59	Regular Collectio n	1400225 49280/1 3	CANAR A BURLA	20.09.20 21	1500000 0.00	5.25%	36 Months	20.09.20 24	1754073 1.00	116
60	Regular Collectio n	1400225 49280/1 4	CANAR A BURLA	21.09.20 21	1500000 0.00	5.25%	36 Months	21.09.20 24	1754073 1.00	117
61	Regular Collectio n	1400225 49280/1 5	CANAR A BURLA	22.09.20 21	1500000 0.00	5.25%	36 Months	22.09.20 24	1754073 1.00	117
62	Regular Collectio n	1400225 49280/1 6	CANAR A BURLA	23.09.20 21	1500000 0.00	5.25%	36 Months	23.09.20 24	1754073 1.00	117
63	Regular Collectio n	1400225 49280/1 7	CANAR A BURLA	28.09.20 21	1500000 0.00	5.25%	36 Months	28.09.20 24	1754073 1.00	117
64	Regular Collectio n	1400225 49280/1 8	CANAR A BURLA	29.09.20 21	1500000 0.00	5.25%	36 Months	29.09.20 24	1754073 1.00	117
65	Regular Collectio n	1400225 49280/1 9	CANAR A BURLA	01.10.20 21	1500000 0.00	5.25%	36 Months	01.10.20 24	1754073 1.00	117
66	I.D.F	1400099 57359/1	CANAR A BURLA	04.05.20 21	6591.06	5.20%	1 Yr	04.05.20 22	6941.06	118
67	STUDEN T FUND	1400143 41037/1	CANAR A BURLA	19.06.20 21	47929.4 2	5.20%	1 Yr	19.06.20 22	50470.4 2	118
68	STUDEN T FUND	1400442 29206/1	CANAR A BURLA	23.03.20 22	1990000 0.00	5.55%	1111 Days	07.04.20 25	2353534 6.00	119
69	STUDEN T FUND	1400442 29206/2	CANAR A BURLA	24.03.20 22	1990000 0.00	5.55%	1111 Days	08.04.20 25	2353534 6.00	119
70	STUDEN T FUND	1400442 29206/3	CANAR A BURLA	25.03.20 22	1990000 0.00	5.55%	1111 Days	09.04.20 25	2353534 6.00	119
71	STUDEN T FUND	1400442 29206/4	CANAR A BURLA	28.03.20 22	1990000 0.00	5.55%	1111 Days	12.04.20 25	2353534 6.00	119
72	STUDEN T FUND	1400442 29206/5	CANAR A BURLA	29.03.20 22	1990000 0.00	5.55%	1111 Days	13.04.20 25	2353534 6.00	119
73	STUDEN	1400442	CANAR	30.03.20	1990000	5.55%	1111	14.04.20	2353534	119

	T FUND	29206/6	A BURLA	22	0.00		Days	25	6.00	
74	STUDEN T FUND	1400442 29206/7	CANAR A BURLA	31.03.20 22	1990000 0.00	5.55%	1111 Days	15.04.20 25	1253641 6.00	120
75	STUDEN T FUND	0055130 3000062 7,	ANDHR A BURLA	23.03.20 23	9000000 .00	5.55%	5 Yr 2 Months	23.05.20 23	1193530 6.00	121
76	STUDEN T FUND	0055130 3000062 8,	ANDHR A BURLA	23.03.20 23	9000000 .00	5.55%	5 Yr 2 Months	23.05.20 23	1193530 6.00	121
77	STUDEN T FUND	0055130 3000062 9,	ANDHR A BURLA	24.03.20 23	9623689 .00	5.55%	5 Yr 2 Months	24.05.20 23	1272640 8.00	121
		Total-			9857699 974.55				6998713 23.21	
B-	GPF FUND									
1	GPF FUND	3599297 9846	SBI, Burla	09.06.20 22	6039884 .00	5.20%	2 yr.11m onth	09.06.20 25	7022478 .00	
2	GPF FUND	3642056 4156	SBI, Burla	21.02.20 22	1325069 3.00	6.75%	1000 Days	21.02.20 24	1526665 7.00	
3	GPF FUND	3642056 4633	SBI, Burla	21.02.20 22	1793607 .00	6.75%	1000 Days	21.02.20 24	2066487 .00	
4	GPF FUND	3642056 3390	SBI, Burla	21.02.20 22	3628354 .00	6.75%	1000 Days	17.11.20 24	4180373 .00	
5	GPF FUND	3641956 7912	SBI, Burla	21.02.20 22	1325069 3.00	6.75%	1000 Days	17.11.20 24	1526665 7.00	
6	GPF FUND	3229238 4993	SBI, Burla	19.04.20 21	459594. 00	6.70%	3 year	19.04.20 24	538237. 00	
7	GPF FUND	3351581 7967	SBI, Burla	17.12.20 16	7181050 .00	6.50%	10 year	17.12.20 26	1368391 3.00	
8	GPF FUND	3351581 8553	SBI, Burla	17.12.20 16	6491070 .00	6.50%	10 year	17.12.20 26	1236911 5.00	
9	GPF FUND	3357358 2718	SBI, Burla	06.02.20 17	220025. 00	6.50%	7 year	06.02.20 24	345532. 00	
10	GPF FUND	3370026 4601	SBI, Burla	04.03.20 22	321873. 00	5.10%	1 year	04.03.20 23	338605. 00	
11	GPF FUND	3220498 7349	SBI, Burla	23.02.20 22	2752944 .00	5.10%	1 year	23.02.20 23	2896052 .00	
12	GPF FUND	3366330 8223	SBI, Burla	18.02.20 22	78871.0 0	5.10%	1 year	18.02.20 23	82971.0 0	
13	GPF FUND	3206933 6036	SBI, Burla	05.12.20 20	6191.00	5.30%	3 year	05.12.20 23	7250.00	
14	GPF FUND	7100310 007105	UcoBank ,Katapali	28.06.20 21	5639533 .00	4.90%	1 year	28.06.20 22	5920989 .00	
15	GPF	7100310	UcoBank	28.06.20	3291556	4.90%	1 year	28.06.20	3455830	

	FUND	007181	,Katapali	21	.00			22	.00	
16	GPF FUND	7100310 007167	UcoBank ,Katapali	28.06.20 21	796555.00	4.90%	1 year	28.06.20 22	836309.00	
17	GPF FUND	7100310 007136	UcoBank ,Katapali	28.06.20 21	2758324.00	4.90%	1 year	28.06.20 22	2895986.00	
18	GPF FUND	7100310 007129	UcoBank ,Katapali	28.06.20 21	4153946.00	4.90%	1 year	28.06.20 22	4361260.00	
19	GPF FUND	7100310 009628	UcoBank ,Katapali	07.07.20 21	183075.00	6.50%	1 year	07.07.20 23	202204.00	
20	GPF FUND	7100310 007174	UcoBank ,Katapali	12.09.20 21	10852718.00	6.60%	1 year	12.09.20 22	11394353.00	
21	GPF FUND	7100310 007143	UcoBank ,Katapali	12.09.20 21	9484024.00	6.60%	1 year	12.09.20 22	9957350.00	
22	GPF FUND	7100310 007198	UcoBank ,Katapali	15.03.20 22	60664.00	5.10%	1 year	15.03.20 23	63818.00	
23	GPF FUND	7100310 007099	UcoBank ,Katapali	15.03.20 22	33781887.00	3.90%	1 year	15.03.20 23	35118774.00	
24	GPF FUND	7100310 042656	UcoBank ,Katapali	22.09.20 22	33700.00	4.90%	1 year	22.09.20 23	355227.00	
25	GPF FUND	1400384 87637/1	CANAR A,BURL A	10.01.20 22	1,370.47	5.10%	1 Year	10.01.20 23	1,441.47	
26	GPF FUND	1400366 67800/1	CANAR A,BURL A	28.12.20 21	3,901.66	5.10%	1 Year	28.12.20 22	4,104.66	
27	GPF FUND	1400366 68195/1	CANAR A,BURL A	28.12.20 21	8,646.65	5.10%	1 Year	28.12.20 22	9,096.65	
28	GPF FUND	1400336 99350/1	CANAR A,BURL A	03.12.20 21	3,504.68	5.10%	1 Year	03.12.20 22	3,686.68	
29	GPF FUND	1300007 13214/5	CANAR A,BURL A	28.05.20 22	9,594.75	4.05%	92 Days	28.08.20 22	9,692.75	
30	GPF FUND	1400328 04606/1	CANAR A,BURL A	26.11.20 21	3,873.21	5.10%	1 Year	26.11.20 22	4,074.21	
31	GPF FUND	1400255 35640/1	CANAR A,BURL A	27.09.20 21	3,452.42	5.10%	1 Year	27.09.20 22	3,632.42	
32	GPF FUND	1400253 99735/1	CANAR A,BURL A	25.09.20 21	26,953.87	5.10%	1 Year	25.09.20 22	28,354.87	
33	GPF FUND	1400253 99251/1	CANAR A,BURL A	25.09.20 21	11,585.41	5.10%	1 Year	25.09.20 22	12,188.41	
34	GPF FUND	1400177 74345/1	CANAR A,BURL A	28.07.20 21	3,377.21	5.20%	1 Year	28.07.20 22	3,556.21	

			A							
35	GPF FUND	1400177 74182/1	CANAR A,BURL A	28.07.20 21	27,208.2 3	5.20%	1 Year	28.07.20 22	28,651.2 3	
36	GPF FUND	1400177 74024/1	CANAR A,BURL A	28.07.20 21	13,907.1 3	5.20%	1 Year	28.07.20 22	14,645.1 3	
37	GPF FUND	1400001 53772/2	CANAR A,BURL A	23.01.20 22	3,515.12	5.00%	1 Year	23.01.20 23	3,694.12	
38	GPF FUND	1400254 00266/1	CANAR A,BURL A	25.09.20 21	26,664.8 1	5.10%	1 Year	25.09.20 22	28,050.8 1	
39	GPF FUND	1400001 53887/2	CANAR A,BURL A	23.01.20 22	33,710.3 9	5.00%	1 Year	23.01.20 23	35,427.3 9	
40	GPF FUND	1400001 53683/2	CANAR A,BURL A	23.01.20 22	24,870.7 9	5.00%	1 Year	23.01.20 23	26,138.7 9	
41	GPF FUND	1400124 02877/1	CANAR A,BURL A	30.05.20 22	1917129 .99	5.30%	1 year	30.05.20 23	2020775 .99	
42	GPF FUND	1400091 09618/1	CANAR A,BURL A	25.04.20 22	1886913 .45	5.10%	1 year	25.05.20 23	1985002 .45	
43	GPF FUND	1400131 64762/1	CANAR A,BURL A	06.06.20 22	1746090 .47	5.30%	1 year	06.06.20 23	1840489 .47	
44	GPF FUND	1400177 73813/1	CANAR A,BURL A	28.07.20 21	5178856 .17	5.20%	1 year	28.07.20 22	5453453 .17	
45	GPF FUND	1400091 10389/1	CANAR A,BURL A	25.04.20 22	6383.95	5.10%	1 year	25.04.20 23	6714.95	
46	GPF FUND	1400131 64864/1	CANAR A,BURL A	06.06.20 22	11005.4 3	5.30%	1 year	06.06.20 23	11601.4 3	
47	GPF FUND	1400124 03006/1	CANAR A,BURL A	30.05.20 22	2625.03	5.30%	1 year	30.05.20 23	2767.03	
48	GPF FUND	1400253 98602/1	CANAR A,BURL A	25.09.20 21	2710771 .25	5.10%	1 year	25.09.20 22	2851686 .25	
49	GPF FUND	1400402 51037/1	CANAR A,BURL A	24.01.20 22	9344680 .11	5.40%	1 year	24.04.20 23	1306647 2.11	
		Total-			1495214 23.65				1760818 25.65	
C-	CAUTIO									

	N MONEY									
1	CAUTION MONEY	3171110 4106	SBI, Burla	29.03.20 22	39641.0 0	5.20%	1000 Days	23.12.20 24	45653.0 0	
2	CAUTION MONEY	3229238 4835	SBI, Burla	19.04.20 21	19194.0 0	5.30%	3 year	19.04.20 24	22478.0 0	
3	CAUTION MONEY	3015219 0390	SBI, Burla	27.03.20 22	2680237 .00	6.80%	3 year	27.03.20 25	3152833 .00	
4	CAUTION MONEY	3015219 3062	SBI, Burla	27.03.20 22	236330. 00	5.45%	3 year	27.03.20 25	278001. 00	
5	CAUTION MONEY	3111783 5905	SBI, Burla	31.03.20 22	24945.0 0	5.45%	3 year	31.03.20 25	29343.0 0	
6	CAUTION MONEY	3111783 6170	SBI, Burla	31.03.20 22	24164.0 0	5.45%	3 year	27.03.20 25	28425.0 0	
7	CAUTION MONEY	3015219 8902	SBI, Burla	27.03.20 22	246679. 00	5.45%	3 year	27.03.20 25	290175. 00	
8	CAUTION MONEY	3015224 2217	SBI, Burla	27.03.20 22	2578315 .00	5.45%	3 year	27.03.20 25	3032939 .00	
		Total-			5849505 .00				6879847 .00	
D-	Guest House Cash Book:-									
1	Guest House Cash Book:-	1400377 40296/2	CANAR A, BURLA	04.01.20 22	569379. 14	6.75%	1 year	04.01.20 23	631049. 14	
		GRAND TOTAL-		1274970 838.62					88,34,6 4,045.00	

**PARA NO- 7.2**
**AMOUNT ENCASHED DURING 2021-22**
**Detail List of TDR's Shown Encashed under different Cash books/Funds during the Yr.2021-22 of VSSUT, Burla As on 31.03.2022**

Sl. No.	Relevant Cash Book	TDR Account No.	Name of the Bank	Date of Investment	Face Value of Investment as on 31.03.2022	Rate of Interest	Period of Investment	Maturity Date	Maturity Value as per TDR's	Ref.Pag e No
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	A - SEL F.FIN.FU ND									
1	SELF.FI N.FUND	3112693 2135	SBI BURLA	08.04.20 19	130684. 00	6.80%	3 Yrs	08.04.20 22	159983. 00	31
2	SELF.FI N.FUND	3112691 6306	SBI BURLA	08.04.20 19	85184.0 0	6.80%	3 Yrs	08.04.20 22	104282. 00	32
3	SELF.FI N.FUND	3205412 1185	SBI BURLA	25.11.20 19	9022520 .00	6.25%	1 Yr	25.11.20 20	9599762 .00	33
4	SELF.FI N.FUND	3205412 2087	SBI BURLA	25.11.20 19	9130784 .00	6.25%	1 Yr	25.11.20 20	9714973 .00	34
5	SELF.FI N.FUND	3205815 7695	SBI BURLA	25.11.20 19	9130784 .00	6.25%	1 Yr	25.11.20 20	9714973 .00	35
6	SELF.FI N.FUND	3205815 8316	SBI BURLA	25.11.20 19	9130784 .00	6.25%	1 Yr	25.11.20 20	9714973 .00	36
7	SELF.FI N.FUND	3116165 0670	SBI BURLA	17.12.20 19	2546337 .00	6.25%	1 Yr	17.12.20 20	2709252 .00	37
8	SELF.FI N.FUND	3157630 4843	SBI BURLA	26.03.20 19	4748905 .00	6.80%	1000 Days	20.12.20 21	5709873 .00	38
9	SELF.FI N.FUND	3157630 4526	SBI BURLA	26.03.20 19	4748905 .00	6.80%	1000 Days	20.12.20 21	5709873 .00	39
10	SELF.FI N.FUND	3157630 3952	SBI BURLA	26.03.20 19	4748905 .00	6.80%	1000 Days	20.12.20 21	5709873 .00	40
11	SELF.FI N.FUND	3833277 4920	SBI BURLA	18.03.20 20	8157332 .00	5.90%	1 Yr	18.03.20 21	8649368 .00	41
12	SELF.FI N.FUND	3833277 4147	SBI BURLA	18.03.20 20	8157332 .00	5.90%	1 Yr	18.03.20 21	8649368 .00	41
13	SELF.FI N.FUND	3833277 1758	SBI BURLA	18.03.20 20	8157332 .00	5.90%	1 Yr	18.03.20 21	8649368 .00	41
14	SELF.FI N.FUND	5520100 004863	ANDHR A BURLA	12.10.20	5065043 .00	6.60%	1 Yr	12.10.20 20	5407701 .00	111
					<b>8296083 1.00</b>				<b>9020362 2.00</b>	
	<b>B-CAUTI ON MONEY</b>									
1	CAUTIO N MONEY	3112687 7092	SBI BURLA	06.04.19	<b>133.00</b>	0.00%	3 Yrs	06.04.20 22	<b>133.00</b>	

**Irregular maintenance of Investment Register:-**

As per Rule 19 of Orissa Universities Accounts Manual, 1987 the Finance Officer may permit to the policy laid down, invest a portion of the balance of cash in the Current Account in such term deposits as may be feasible.

During the course of Audit, it was noticed that the investment register was not maintained properly. In spite of Audit Objection raised in last & previous Audit Report, the investment register was not maintained properly like the lacking the certificate by the COF, Abstract of total investments, Heads of Accounts under which the amount has

been invested & purpose of investment was not properly maintained.

**PARA: 8 ADVANCE**

VEER SURENDRA SAI UNIVERSITY OF TECHNOLOGY - 2021-2022

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	01-04-2024	ALL CASH BOOK	180216 8.00	143093 0.00	323309 8.00	132394 4.00	31-03-2024	190915 4.00	31-03-2024	190915 4.00	0.00	The details are given below
	<b>GRAND TOTAL</b>		<b>180216 8.00</b>	<b>143093 0.00</b>	<b>323309 8.00</b>	<b>132394 4.00</b>		<b>190915 4.00</b>		<b>190915 4.00</b>	<b>0.00</b>	

**Comments :**

**PARA: 8-1 – Details of Cash Book wise Advance Position.**

The Advance position in cash book-wise for the year 2021-22 has been worked out during this audit, basing upon the information made available from the (i) Last year audit report (ii) Advance paid & adjustment as shown in different cash books, of which an abstract of cash book-wise advance position as on 31.03.2022 is furnished below:

SI.No.	CASH BOOK	Un Adjusted Advance as on 01.04.21	Advance Paid during 2021-22	TOTAL	Advance adjusted during 2021-22	Advance Outsanding as on 31.03.22
1	GENERAL CASH BOOK	1756168.00	1430930.00	3187098.00	1297944.00	1889154.00
2	SRIC CASH BOOK	20000.00	0.00	20000.00	0.00	20000.00
3	EXAMINATION CASH BOOK	26000.00	0.00	26000.00	26000.00	0.00
	<b>TOTAL</b>	<b>18,02,168.00</b>	<b>14,30,930.00</b>	<b>32,33,098.00</b>	<b>13,23,944.00</b>	<b>19,09,154.00</b>

**PARA: 8-2: YEAR WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.3.2022:-**

Basing upon the Year-wise break-up of Outstanding advance available from the Last year audit report as well as the amount of advance paid/adjusted during 2021-22, the year-wise Break-up of adjustment as well as advance outstanding in respect of the University Account as on 31.03.2022 are furnished below.

Sl.No.	Year	Un Adjusted Advance as on 01.04.21	Advance Paid during 2021-22	TOTAL	Advance adjusted during 2021-22	Advance Outstanding as on 31.03.22
1	Prior to 2012-13	264489.00	0.00	264489.00	0.00	264489.00
2	2012-13	196148.00	0.00	196148.00	0.00	196148.00
3	2013-14	124336.00	0.00	124336.00	0.00	124336.00
4	2014-15	170100.00	0.00	170100.00	0.00	170100.00
5	2015-16	20.00	0.00	20.00	0.00	20.00
6	2016-17	54800.00	0.00	54800.00	0.00	54800.00
7	2017-18	39491.00	0.00	39491.00	0.00	39491.00
8	2018-19	193810.00	0.00	193810.00	177810.00	16000.00
9	2019-20	533040.00	0.00	533040.00	91000.00	442040.00
10	2020-21	225934.00	0.00	225934.00	175954.00	49980.00
11	2021-22	0.00	1430930.00	1430930.00	879180.00	551750.00
	<b>TOTAL</b>	<b>18,02,168.00</b>	<b>14,30,930.00</b>	<b>32,33,098.00</b>	<b>13,23,944.00</b>	<b>19,09,154.00</b>

**PARA: 8-3 – Details of Advance Outstanding as on 31.03.2022**

The Individual & Year-wise classification of Outstanding Advance as on 31.03.2022 has been worked out for last 9 years i.e. from the year.2012-13 to 2021-22 basing upon the outstanding balance from the last year audit report, Paid & adjustment of advance as exhibited in different cash books during the year 2021-22, which is furnished below:

Sl.No.	Name and designation of the advance holder	Voucher No. and date	Amount outstanding	Purpose of Advance	Name & Designation of officer responsible for payment of the Advance .
1	Rabindra Behera,PIC, CTF	288/02.08.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC
2	Gyan Ranjan Biswal,PIC, Electrical Maintainance	833/08.01.22	10000.00	Diesel Purchase	Prof Bansidhar Majhi, VC
		841/13.01.22	30000.00	Diesel Purchase	Prof Bansidhar Majhi, VC
3	Susant Kumar Badjena,HOD, MME	189/05.07.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC
4	Balistha Sohela, SO	285/29.07.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC



5	Prahallad Rout, SO, Estt. Section	743/02.12.21	10000.00	HRMS Work	Prof Bansidhar Majhi, VC
		997/26.02.22	16250.00	Farewell Meeting	Prof Bansidhar Majhi, VC
6	Rabi Narayan Kanoongo, Sr Asst.	52/22.04.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC
		624/05.11.21	60000.00	40th BOM Meeting	Prof Bansidhar Majhi, VC
7	Prof B B Pati, Dean Faculty & Planning	78/29.04.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC
8	Manas Ranjan Senapati, HOD, IT	113/26.05.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC
9	Arun Kumar Rout, Asso. Prof.	159/09.06.21	10000.00	Imprest Cash	Prof Bansidhar Majhi, VC
10	Pratap Kumar Pradhan, ME, I/c	656/17.11.21	15000.00	VC Residence	Prof Bansidhar Majhi, VC
		657/17.11.21	15000.00	VC Residence	Prof Bansidhar Majhi, VC
11	Jyoti Ranjan Mohanty, HOD Mechanical	191/05.07.21	10000.00	Imprest Cash	Prof Bansidhar Majhi, VC
12	Kamal Pal, HOD, Production Engg.	217/06.07.21	10000.00	Imprest Cash	Prof Bansidhar Majhi, VC
13	Piyush Ranjan Das, HOD Physics	218/06.07.21	10000.00	Imprest Cash	Prof Bansidhar Majhi, VC
13	Prasanta Nanda, PIC, Training & Placement	589/29.10.21	10000.00	Campus Recruitment	Prof Bansidhar Majhi, VC
14	Manas Ranjan Nayak, Sr. Asst.	221/06.07.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC
		706/24.11.21	5000.00	Attend DTE for Budget	Prof Bansidhar Majhi, VC
15	Manas Ranjan Kabat, Asso. Prof.	658/17.11.21	10000.00	Imprest Cash	Prof Bansidhar Majhi, VC
		785/17.12.21	10000.00	Fuel for DG Set	Prof Bansidhar Majhi, VC
		786/17.12.21	58000.00	E- Learning Center Room	Prof Bansidhar Majhi, VC
16	Subodh Kumar Parida, PA to VC	262/22.07.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC
		813/23.12.21	15000.00	VC Section	Prof Bansidhar Majhi, VC

17	Rabindra Kumar Sahu, Dean F & P	304/03.08.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC
18	Bharati Mahapatra, Asso. Prof.	312/04.08.21	10000.00	Imprest Cash	Prof. Bibhuti Bhusan Pati, I/c VC
19	Nirmal Kumar Kund, PIC, Central Store	846/15.01.22	30000.00	Furniture	Prof Bansidhar Majhi, VC
20	Sangram Mohanty, Sr Steno	606/01.11.21	5000.00	Vigilance Awareness Week	Prof Bansidhar Majhi, VC
21	Sanjay Kumar Patra, Dean Student Welfare	709/30.11.21	10000.00	Imprest Cash	Prof Bansidhar Majhi, VC
22	Kanhu Charan Pradhan, SI Civil	768/10.12.21	12500.00	Lab Articles	Prof Bansidhar Majhi, VC
23	Laxman Meher, Sr. Asst. Registrar Section	782/17.12.21	60000.00	BOM Meeting	Prof Bansidhar Majhi, VC
24	Debabrata Dhupal	807/23.12.21	15000.00	Imprest Cash	Prof Bansidhar Majhi, VC
25	Saroj Kumar sarangi	828/03.01.22	10000.00	Day to day Expd.	Prof Bansidhar Majhi, VC
26	Harish Kumar sahu, Prof.	998/28.02.22	5000.00	R & D Work by Student	Prof Bansidhar Majhi, VC
		<b>TOTAL</b>	<b>5,51,750.00</b>		
1	Sri B Krishnamurty, PA to VC	776/30.01.21	17000.00	NBA Team Visit on 31.01.21	Prof Atal Chowdhury, Ex VC
2	Dr. Ganeswar Nath, Asso.Prof, Physics	596/02.12.20	21000.00	Honorarium to experts question setting for Ph.D./M.Phil. Entrance 20-21	Prof Atal Chowdhury, Ex VC
3	Dr. Jay Prakash paramguru, HOD Humanities	403/06.01.20	10000.00	Imprest Cash	Prof Atal Chowdhury, Ex VC
4	Bijaya kumar Pradhan	895/02.03.21	1500.00	Cuttack DIET office Tour	Prof. Bibhuti Bhusan Pati, I/c VC
5	Jaya prakash Paramguru, Humanities.	793/01.02.21	480.00	BOS Meeting	Prof Atal Chowdhury, Ex VC
	<b>Un Adjusted Advance for the Year 2020-21</b>	<b>TOTAL</b>	<b>49,980.00</b>		
1	Akash Kumar Naik, ME Civil	785/23.10.19	14,840.00	Cutting and Falling OF Tree	Prof Atal Chowdhury, Ex

				In 19 Block	VC
2	Akash Kumar Naik, ME Civil	1195/04.02.20	14,800.00	Placeing old pillar in E & F type Qrs	Prof Atal Chowdhury, Ex VC
3	Bijaya kumar Pradhan, Peon	1379/11.03.20	1,500.00	TA Advance	Prof Atal Chowdhury, Ex VC
4	Rabi Narayan Kanoongo, Sr Asst.	01.06.19	50,000.00	Purchase of stationary and local transport	Prof Atal Chowdhury, Ex VC
5	Dr Saswat Sekhar Sarangi ,Asst Prof Arch	830/04.11.19	1,00,000.00	UGC sponsered workshop	Prof Atal Chowdhury, Ex VC
6	Dr Saswat Sekhar Sarangi ,Asst Prof Arch	874/14.11.19	1,50,000.00	UGC sponsered workshop	Prof Atal Chowdhury, Ex VC
7	Dr Saswat Sekhar Sarangi ,Asst Prof Arch	1140/16.01.20	50,000.00	UGC sponsered workshop	Prof Atal Chowdhury, Ex VC
8	Dr Saswat Sekhar Sarangi ,Asst Prof Arch	1238/11.02.20	50,000.00	UGC sponsered workshop	Prof Atal Chowdhury, Ex VC
9	Dr Archita Nanda, Sr Librarian	822/01.11.19	10,000.00	Imprest Cash	Prof Atal Chowdhury, Ex VC
10	Sri Balaram Mohanty , Lab Attendant	665/18.09.19	900.00	TA Advance	Prof Atal Chowdhury, Ex VC
	<b>Un Adjusted Advance for the Year 2019-20</b>	<b>TOTAL</b>	<b>4,42,040.00</b>		
1	Prof. Sarat Kumar Swain, Dean PG & SR	486/18.07.18	6000.00	Written Test & interview	Prof. Atal Choudhari, VC
2	Prof. Piyush ranjan Dash, Dean CDCE	1173/20.12.18	10000.00	Imprest Advance	Prof. Atal Choudhari, VC
	<b>Un Adjusted Advance for the Year 2018-19</b>	<b>TOTAL</b>	<b>16,000.00</b>		
1	Bijaya kumar Pradhan ,Peon	957/09.08.17	1000.00	BOM Meeting At BBSR	Prof E Saibaba Reddy,Ex VC
2	Sri Rakesh Kumar Mohanty HOD CSE	1345/24.10.17	10000.00	Impressed Cash	Prof E Saibaba Reddy,Ex VC
3	Akash Kumar Naik, ME Civil	1944/08.02.18	14400.00	Cleaning of university Guest House	Prof E Saibaba Reddy,Ex VC
4	Akash Kumar	2125/04.03.18	14091.00	Project work	Prof E Saibaba

	Naik, ME Civil				Reddy, Ex VC
	<b>Un Adjusted Advance for the Year 2017-18</b>	<b>TOTAL</b>	<b>39491.00</b>		
1	Akash Kumar Naik, ME Civil	479/04.08.16	15000.00	Purchase of misc items for VC resident	Prof E Saibaba Reddy, Ex VC
2	Akash Kumar Naik, ME Civil	1590/15.03.17	15000.00	Purchase of House hold Article for Vc Resident	Prof E Saibaba Reddy, Ex VC
3	Rakesh Kumar Mohanty	199/27.05.16	4800.00	Written test for Non teaching Staff	Prof E Saibaba Reddy, Ex VC
4	Susanta kumar Badjena, HOD MME	8/13.08.16 (SRIC)	20000.00	NA	Prof E Saibaba Reddy, Ex VC
	<b>Un Adjusted Advance for the Year 2016-17</b>	<b>TOTAL</b>	<b>54800.00</b>		
1	Akash Kumar Naik, ME Civil	1405/22.03.16	20.00	Repairing OF Chair and Table	Prof E Saibaba Reddy, Ex VC
	<b>Un Adjusted Advance for the Year 2015-16</b>	<b>TOTAL</b>	<b>20.00</b>		
1	Sri Guptanchal Ratha , SI	291/31.05.14	24900.00	Repair of Refrigerator	Prof B K Nanda Ex VC
2	Sri Guptanchal Ratha , SI	292/31.05.14	29200.00	Repair of Disel Engine	Prof B K Nanda Ex VC
3	Bijaya kumar pradhan	255/17.05.14	1000.00	Official work at BBSR	Prof B K Nanda Ex VC
4	Sri Asit Kumar Tripathy	725/04.09.14	60000.00	Expandature for FC meeting	Prof B K Nanda Ex VC
5	Sri Asit Kumar Tripathy	1517/25.02.15	30000.00	BOM Meeting at BBSR	Prof E Saibaba Reddy, Ex VC
6	Sri Asit Kumar Tripathy	1525/26.02.15	25000.00	BOM Meeting at BBSR	Prof E Saibaba Reddy, Ex VC
	<b>Un Adjusted Advance for the Year 2014-15</b>	<b>TOTAL</b>	<b>170100.00</b>		
1	Bijay Kumar Pradhan, Peon	1230/06.10.14	1000.00	Official work at BBSR	Dr. J.R. Mohanty, Ex Registrar
2	Dr. B.B. Pani, HOD MME	727/27.09.18	5000.00	BOS Meeting	Dr. J.R. Mohanty, Ex Registrar
3	Sri N C Mohanty, Campus Supervisor	199/22.05.13	772.00	Imprest Cash	Dr. J.R. Mohanty, Ex Registrar
4	Prof S K Swain,	649/12.09.13	242.00	Imprest Cash	Dr. J.R. Mohanty,

	Dean Academic				Ex Registrar
5	Sri Asit Kumar Tripathy, Jr. Asst.	198/20.05.13	1000.00	BOS Meeting	Prof B K Nanda Ex VC
6	Sri Balistha Sohela, Office Supdt.	718/25.09.13	500.00	Refreshment of NIIT Members	Prof B K Nanda Ex VC
7	Dr. R C Prusty, PIC Electrical	669/17.09.18	2.00	Purchase of Fuel	Dr. J.R. Mohanty, Ex Registrar
8	Dr. P K Pradhan, HOD Civil	101/24.07.13	1300.00	Refreshment of Ph.D. Interview	Dr. J.R. Mohanty, Ex Registrar
9	Dr. P K Pradhan, HOD Civil	383/16.07.13	700.00	Scrutiny Charge of M.Tech Application	Dr. J.R. Mohanty, Ex Registrar
10	Dr. P K Pradhan, HOD Civil	1330/31.01.14	475.00	BOS Meeting	Dr. J.R. Mohanty, Ex Registrar
11	Sri Govinda Panda, Peon	126/01.05.13	1000.00	TA Advance	Dr. J.R. Mohanty, Ex Registrar
12	Sri Govinda Panda, Peon	830/30.10.13	1000.00	TA Advance	Dr. J.R. Mohanty, Ex Registrar
13	Sri Jagabandhu Sathi, Sr Asst	741/28.09.13	1130.00	TA Advance	Dr. J.R. Mohanty, Ex Registrar
14	M/s Asaf Ali Khan, Contractor	1023/29.11.13	110215.00	Const of 100 seated SC Ladies Hostel	Prof B K Nanda Ex VC
	<b>Un Adjusted Advance for the Year 2013-14</b>	<b>TOTAL</b>	<b>124336.00</b>		
1	Sri Bijay Kumar Pradhan, Peon	817/10.12.12	473.00	Official work at BBSR	Dr. J.R. Mohanty, Ex Registrar
2	Sri N C Mohanty, Campus Supervisor	185/23.06.12	7185.00	Repair of Submisible Pump set & Water supply line of VC Residence	Dr. J.R. Mohanty, Ex Registrar
3	Sri N C Mohanty, Campus Supervisor	289/17.07.12	4360.00	Printing and xerox work of tender documents	Dr. J.R. Mohanty, Ex Registrar
4	Sri G Rath, Sr. Instructor	360/10.08.12	9100.00	Purchase of Consumable articles & printing of equipments of HP Lab	Dr. J.R. Mohanty, Ex Registrar
5	Sri Guptanchal Ratha , SI	1136/22.02.13	8650.00	Purchase of consumable for conducting even semistar	Dr. J.R. Mohanty, Ex Registrar
6	Sri N C Mohanty, Campus	526/25.09.12	5000.00	Preparation of Drawing of E	Dr. J.R. Mohanty, Ex Registrar

	Supervisor			learning center & Guest ouse	
7	Sri N C Mohanty, Campus Supervisor	642/19.10.12	10000.00	Development work of VC Residence	Prof B K Nanda Ex VC
8	Sri Rabi Narayan Kanoongo, Sr. Asst	809/07.12.12	3000.00	TA Advance	Dr. J.R. Mohanty, Ex Registrar
9	Sri Rabi Narayan Kanoongo, Sr. Asst	816/10.12.12	3000.00	TA Advance	Dr. J.R. Mohanty, Ex Registrar
10	Sri Asit Ku Tripathy, Jr. Asst.	119/14.05.12	60000.00	BOM Meeting	Prof B K Nanda Ex VC
11	Sri Asit Ku Tripathy, Jr. Asst.	735/19.11.12	2000.00	Faculty Recruitment	Prof B K Nanda Ex VC
12	Sri Asit Ku Tripathy, Jr. Asst.	769/27.11.12	30000.00	BOM Meeting	Prof B K Nanda Ex VC
13	Sri B Krishnamurty, Sr. Asst.	365/11.08.12	14380.00	Orientation Programme	Prof B K Nanda Ex VC
14	Dr. A K Birasal	866/22.12.12	20000.00	National Conference	Prof B K Nanda Ex VC
15	Late Makardhwaj Ex Sr. Asst.	684/05.11.12	6000.00	Postage Expd	Dr. J.R. Mohanty, Ex Registrar
16	Late Makardhwaj Ex Sr. Asst.	815/10.12.12	3000.00	Postage Expd	Dr. J.R. Mohanty, Ex Registrar
17	Dr. P Nanda, Reader	237/05.07.12	10000.00	Hotel Accomodation UGC expert membes	Prof B K Nanda Ex VC
	<b>Un Adjusted Advance for the Year 2012-13</b>	<b>TOTAL</b>	<b>196148.00</b>		
	<b>PRIOR TO THE YEAR 2012-13</b>	<b>UN CLASSIFIED</b>	<b>264489.00</b>		
	<b>GRAND TOTAL OF UN ADJUSTED ADVANCE AS ON 31.03.2022</b>		<b>19,09,154.00</b>		

**PARA 8.4- Details of Advance Adjusted during 2021-22**

During the period covered under this audit, Advances amounting to Rs.13,23,944.00- relating to the previous Years has been adjusted details of which are furnished below-

Sl.No	Name of the Person	Purpose	Advance Paid Vr.No./Dt	Advance Adjustment Vr.No./Dt	Advance Outstanding	Name of the Sanctioning Officer	Remarks
1	Rabindra	Imprest	09/02.04.21	1189/31.03.	25000.00	Prof. Bibhuti	General

	Behera, PIC, CTF	Cash		22		Bhusan Pati, I/c VC	Cash book
2	Gyan Ranjan Biswal, PIC, Electrical Maintenance	Imprest Cash	143/19.06.20	66/27.04.21	10000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Purchase of Diesel	27/13.04.21	465/14.09.21	14200.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
		Imprest Cash	158/09.06.21	504/24.09.21	10000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
		Imprest Cash	190/05.07.21	1191/31.03.22	10000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
		Purchase of Diesel	220/06.07.21	504/24.09.21	14200.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
		Purchase of Diesel	386/07.08.21	503/24.09.21	14200.00	Prof Bansidhar Majhi, VC	General Cash book
		Purchase of Diesel	466/14.09.21	575/23.10.21	14200.00	Prof Bansidhar Majhi, VC	General Cash book
		Purchase of Diesel	467/14.09.21	576/23.10.21	14200.00	Prof Bansidhar Majhi, VC	General Cash book
		Purchase of Diesel	588/29.10.21	698/23.11.21	14200.00	Prof Bansidhar Majhi, VC	General Cash book
3	Susant Kumar Badjena, HOD, MME	Imprest Cash	28/13.04.21	1166/31.03.22	10000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
4	Sanjay Agrawal, PIC, Central Store	Imprest Cash	29/13.04.21	505/24.09.21	5000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
5	Balistha Sohela, SO	Official Tour to Cuttack	39/15.04.21	235/08.07.21	10000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
		Postal Charges	1089/14.03.22	1185/31.03.22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
6	Prahallad Rout, SO, Estt. Section	Postal Charges	51/21.04.21	1162/31.03.22	10000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
7	Rabi Narayan Kanoongo,	Registration of IDCO Land	1390/11.02.19	502/24.09.21	86100.00	Prof Atal Chowdhury, Ex VC	General Cash book

	Sr Asst.	Registration of IDCO Land	1389/11.02.19	502/24.09.21	25000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		High Court Case	652/16.11.21	882/24.01.22	20000.00	Prof Bansidhar Majhi, VC	General Cash book
		BBSR Tour	857/19.01.22	1146/28.03.22	20000.00	Prof Bansidhar Majhi, VC	General Cash book
		CTC Tour	950/12.02.22	1147/28.03.22	20000.00	Prof Bansidhar Majhi, VC	General Cash book
8	Priya Ranjan Mahapatra, HOD, Chem	Imprest Cash	64/27.04.21	1163/31.03.22	10000.00	Prof. Bibhuti Bhusan Pati, l/c VC	General Cash book
9	Manas Ranjan Senapati, HOD, IT	BOS Meeting	509/24.09.21	579/23.10.21	320.00	Prof Bansidhar Majhi, VC	General Cash book
10	Er. Akash Naik, ME, l/c.	Celebration of Republic day 2020	1163/25.01.20	701/23.11.21	6000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Imprest Cash	251/05.08.20	176/21.06.21	10000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Sewrage line of Ladies hostel	495/20.07.18	702/23.11.21	10380.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Fixing of Gate	1128/11.12.18	883/24.01.22	10000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Construction of Soakpit	621/23.08.18	703/23.11.21	15000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Cleaning of campus Area	1141/12.12.18	881/24.01.22	13440.00	Prof Atal Chowdhury, Ex VC	General Cash book
11	Pratap Kumar Pradhan, ME, l/c	Imprest Cash	188/05.07.21	1164/31.03.22	10000.00	Prof. Bibhuti Bhusan Pati, l/c VC	General Cash book
		Purchase of T & P	286/02.08.21	705/23.11.21	15000.00	Prof. Bibhuti Bhusan Pati, l/c VC	General Cash book
		Independence day celebration 2021	314/13.08.21	1035/03.03.22	3000.00	Prof Bansidhar Majhi, VC	General Cash book
		VC Residence	526/04.10.21	939/07.02.22	15000.00	Prof Bansidhar	General Cash book



						Majhi, VC	
		VC Residence	527/04.10.2 1	940/07.02.2 2	15000.00	Prof Bansidhar Majhi, VC	General Cash book
		VC Residence	528/04.10.2 1	938/07.02.2 2	15000.00	Prof Bansidhar Majhi, VC	General Cash book
		Republic Day celebration 2022	887/25.01.2 2	1179/31.03. 22	6000.00	Prof Bansidhar Majhi, VC	General Cash book
12	Jyoti Ranjan Mohanty, HOD Mechanical	BOS Meeting	792/01.02.2 1	577/23.10.2 1	480	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
		Renovation of HOD Room	287/02.08.2 1	704/23.11.2 1	16500.00	Prof Bansidhar Majhi, VC	General Cash book
13	Sudhansu Sekhar Das, Dean Student Welfare	Imprest Cash	192/05.07.2 1	700/23.11.2 1	10000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
14	Susant Kumar Paikray, HOD, Math	Imprest Cash	193/05.07.2 1	1167/31.03. 22	10000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
		Integrated M. Sc. Exam 2021	283/29.07.2 1	696/23.11.2 1	32200.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
15	Jay Prakash Panda, Dean, SRIC	BOS Meeting	209/17.05.1 8	835/10.01.2 2	1200	Prof Atal Chowdhury, Ex VC	General Cash book
		Imprest Cash	194/05.07.2 1	1172/31.03. 21	10000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
16	Kamal Pal, HOD, Production Engg.	BOS Meeting	508/24.09.2 1	651/11.11.2 1	400.00	Prof Bansidhar Majhi, VC	General Cash book
17	Piyush Ranjan Das, HOD, Physics	Entrance Test of M.Sc.	458/12.07.1 8	695/23.11.2 1	4690	Prof Atal Chowdhury, Ex VC	General Cash book
		Entrance Test of M.Sc.	992/30.03.2 1	695/23.11.2 1	52200.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Imprest Cash	492/24.09.2 1	1173/31.03. 22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
18	Prasanta Nanda, PIC,	Imprest Cash	219/06.07.2 1	1187/31.03. 22	10000.00	Prof Bansidhar	General Cash book

	Training & Placement					Majhi, VC	
		Campus Recriutment	589/29.10.2 1	693/23.11.2 1	10000.00	Prof Bansidhar Majhi, VC	General Cash book
		Campus Recriutment 2021	735/02.12.2 1	884/24.01.2 2	22380.00	Prof Bansidhar Majhi, VC	General Cash book
		Campus Recriutment 2022	1156/30.03. 22	1186/31.03. 22	7800.00	Prof Bansidhar Majhi, VC	General Cash book
19	Manas Ranjan Nayak, Sr. Asst.	Mobile Purchased for COF	587/29.10.2 1	699/23.11.2 1	15000.00	Prof Bansidhar Majhi, VC	General Cash book
20	Bijay Pradhan, Peon.	Official Tour to Cuttack	223/06.07.2 1	325/04.08.2 1	2000.00	Prof. Bibhuti Bhusan Pati, l/c VC	General Cash book
21	Dr. Archita Nanda, Sr. Librarian	Imprest Cash	777/30.01.2 1	234/08.07.2 1	5000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Imprest Cash	247/14.07.2 1	1190/31.03. 22	10000.00	Prof. Bibhuti Bhusan Pati, l/c VC	General Cash book
22	Siddharth Panda, Dean, PGS & R	Mo Sarkar	1404/16.03. 20	1117/31.03. 22	10000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Imprest Cash	243/14.07.2 1	1161/31.03. 22	10000.00	Prof. Bibhuti Bhusan Pati, l/c VC	General Cash book
23	Achyut Kumar Panda, HOD Chemical Engg.	Imprest Cash	258/20.07.2 1	1165/31.03. 22	10000.00	Prof. Bibhuti Bhusan Pati, l/c VC	General Cash book
24	Manas Ranjan Kabat, Asso. Prof.	Imprest Cash	259/20.07.2 1	483/22.09.2 1	10000.00	Prof. Bibhuti Bhusan Pati, l/c VC	General Cash book
		Imprest Cash	328/06.08.2 1	694/23.11.2 1	10000.00	Prof Bansidhar Majhi, VC	General Cash book
		Mobile Phone	391/27.08.2 1	507/24.09.2 1	15000.00	Prof Bansidhar Majhi, VC	General Cash book
		Fuel for DG Set	402/05.10.2 0	506/24.09.2 1	10000.00	Prof Bansidhar Majhi, VC	General Cash book
25	Sukalyan Das, Chairman,	Ph.D Entrance Exam	284/29.07.2 1	1177/31.03. 22	72600.00	Prof. Bibhuti Bhusan Pati, l/c VC	General Cash book

	Ph.D Entrance	Autumn 2021					
26	Rakesh Roshn Dash, Dean , HOD, Civil	Imprest Cash	313/04.08.21	1180/31.03.22	10000.00	Prof. Bibhuti Bhusan Pati, I/c VC	General Cash book
27	Papia Roy, HOD , Electrical Maintainanc e	Imprest Cash	331/06.08.21	1193/31.03.22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
		Convocation 2021	865/19.01.22	988/23.02.22	19000.00	Prof Bansidhar Majhi, VC	General Cash book
		BOS Meeting	490/22.09.21	578/23.10.21	280.00	Prof Bansidhar Majhi, VC	General Cash book
28	Jaydev Rana, Prof. Mechanical	Imprest Cash	363/21.08.21	834/10.01.22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
29	Kabiraj Sethi, HOD EI & TCE	Imprest Cash	364/21.08.21	1168/31.03.22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
30	Nirmal Kumar Kund, PIC, Central Store	Imprest Cash	385/27.08.21	1170/31.03.22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
		Chair for VC	609/02.11.21	880/24.01.22	15000.00	Prof Bansidhar Majhi, VC	General Cash book
		Furniture	784/17.12.21	1065/09.03.22	15000.00	Prof Bansidhar Majhi, VC	General Cash book
		Wheel Chair for VC Section	893/01.02.22	1184/31.03.22	15000.00	Prof Bansidhar Majhi, VC	General Cash book
		Wheel Chair for COF Section	987/23.02.22	1176/31.03.22	15000.00	Prof Bansidhar Majhi, VC	General Cash book
		Xerox Paer	1017/03.03.22	1160/31.03.22	15000.00	Prof Bansidhar Majhi, VC	General Cash book
		Chair for HOD Civil	1098/17.03.22	1182/31.03.22	15000.00	Prof Bansidhar Majhi, VC	General Cash book
31	MPK Sahoo, Dean, Coordinator PGS & R	Verification of PG & Ph.D. documents	474/21.09.21	942/07.02.22	40000.00	Prof Bansidhar Majhi, VC	General Cash book
32	Sucheta Panda, HOD CA	Imprest Cash	292/26.08.20	501/24.09.21	10000.00	Prof Atal Chowdhury, Ex VC	General Cash book

		Imprest Cash	481/22.09.2 1	1188/31.03. 22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
33	Debadatta Mishra	Accrediation framework	1222/10.02. 20	500/24.09.2 1	50000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Accrediation framework	122/06.06.2 0	500/24.09.2 1	52274.00	Prof Atal Chowdhury, Ex VC	General Cash book
34	Ganeswar Nath, HOD Physics	Conduct PH.D. Exam Spring 2020	1197/06.02. 20	897/02.03.2 1	25000.00	Prof Atal Chowdhury, Ex VC	General Cash book
		Imprest Cash	492/24.09.2 1	1181/31.03. 22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
		Med SEM Examination	151/18.03.2 1	13/16.04.21	26000.00	Prof. Bibhuti Bhusan Pati, l/c VC	Examination Cash Book
35	Pankaj Kumar Jena, PIC Telecom	Purchase of Broadband	554/08.10.2 1	878/24.01.2 2	8000.00	Prof Bansidhar Majhi, VC	General Cash book
36	Nirmai Ch. Mohanty, JE	Purchase of Blanket PVC Pipe	1129/11.12. 18	697/23.11.2 1	12000.00	Prof Atal Chowdhury, Ex VC	General Cash book
37	Suvasini Panigrahi, Asso Prof, HOD CSE	Imprest Cash	733/02.12.2 1	1192/31.03. 22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
38	Kanhu Charan Pradhan, SI Civil	Lab Articles	768/10.12.2 1	1169/31.03. 22	13500.00	Prof Bansidhar Majhi, VC	General Cash book
39	Lipika Parida, Asst. Prof.	Cleaning of campus Area	781/11.12.2 1	1183/31.03. 22	10000.00	Prof Bansidhar Majhi, VC	General Cash book
		<b>TOTAL ADJUSTMENT</b>			<b>13,23,94 4.00</b>		

**Para.8.10:-Advance outstanding for more than one year (Advances paid during the year 2020-21 but not adjusted till 31.03.2022):-**

**(Ref: G.O.No.XIV-Aud-2221/F Dt.8.03.2002 of Finance Dept. Govt of Odisha)**

**(Ref: DLFA Lr.No.15179 Dt.28.9.2013 of Directorate of Local fund Audit, Bhubaneswar, Odisha).**

During the course of audit it was disclosed that, out the outstanding advance as on 31.03.2022 as furnished above, Advance amounting to **Rs. 49980.00** related to the year 2020-21 has been remained un-adjusted till 31.03.2022 without necessary adjustment despite of more than one year has already been elapsed from the respective date of payment of such advances by 31.03.2022, which was highly irregular & defeating the very purpose of such advance. In this connection it is worth-while to be mentioned here that, As per the instruction issued by Govt. vide G.O.No.XIV-Aud-2221/F Dt.8.03.2002 of Finance Dept. Govt. of Odisha & Lr. No-15179/DLFA Dt. 28.09.13 of DLFA, BBSR the advances outstanding for a period of more than one year

without valid reason are treated as loss to the Govt. & thus required to be suggested for recovery from the concerned advance holder as well as from the authorities who sanctioning such advances.

In this regard, the local authority is asked to furnish the reasons that, why such advances were kept unadjusted despite of about two years has already been passed from the date of payments & what such steps has been taken against the erring officials for necessary adjustment till date.

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

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Bijay Kumar Pradhan	Peon	At- VSSUT BURLA SAMBALPUR	375
2	Jay Prakash Paramguru	HOD Humanities	At- VSSUT BURLA SAMBALPUR	2620
3	Nilam Prakash Kujur	COF	Commissioner, CT GST Enforsement, Baleswar	12495
4	Prof. Atal Choudhary	VC	Professor Jadabpur University Kolkata West Bengal.	12495
5	Smt Upama Kalo	Registrar	Commissioner, RDC Office Sambalpur	12495
6	Sri B Krishnamurty	PA to VC	At- VSSUT BURLA SAMBALPUR	4250
7	Sri Ganeswar Nath	HOD Physics	At- VSSUT BURLA SAMBALPUR	5250

**PARA: 9 GRANTS**

**VEER SURENDRA SAI UNIVERSITY OF TECHNOLOGY - 2021-2022**

Sno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2021	356579712.31	992106688.00	134868640.31	710774886.98	31-03-2022	637911513.33	The details are given below.
	<b>GRAND TOTAL</b>	<b>356579712.31</b>	<b>992106688.00</b>	<b>134868640.31</b>	<b>710774886.98</b>		<b>637911513.33</b>	

**Comments :**

**PARA -9.1**

The position of the Receipt & Expenditure of different types of Grants for the year.2021-22 and the percentage of utilisation as on 31.03.2022 w.r.to total availability was worked out basing upon the closing balance of un-spent grant as per last year A/R & information got available from the account records/registers submitted to this Audit for verification of which an abstract position of the same is furnished below:-

SL.No	Type of Grant	OB of Grant as on 01.04.2021( as per last AR)	Grant received during FY-2021-22	Total	Utilisation of Grants during the FY-2021-22.	CB of Unspent Grant as on 31.03.2022	% of Utilization
1	GIA-Salary Grant	49737504.00	260176000.00	309913504.00	376516799.25	-66603295.25	121.49
2	Non-Salary Grant (GIA)	1932354.00	463823000.00	465755354.00	205863690.00	259891664.00	44.20
3	Infrastructure Dev. Fund	247553544.00	199791000.00	447344544.00	94375222.00	352969322.00	21.10
4	OHEPEE	0.00	205000.00	205000.00	0.00	205000.00	0.00
5	Indo-US Sc. & Tech. Grant for IIGP-2	0.00	100000.00	100000.00	0.00	100000.00	0.00
6	Faculty Dev Fund	0.00	31478420.00	31478420.00	0.00	31478420.00	0.00
7	RUSA Grant	43480364.02	0.00	43480364.02	23740598.00	19739766.02	54.60
8	PGCIL Grant for E-learning centre	1772934.00	90000.00	1862934.00	0.00	1862934.00	0.00
9	Const. Of Innovation Incubation Centre	1303814.00	0.00	1303814.00	0.00	1303814.00	0.00
10	Innovation& Inspired fellowship research centre	185235.00	2005280.00	2190515.00	0.00	2190515.00	0.00
11	DST Research Fellowship Grant	207705.00	0.00	207705.00	0.00	207705.00	0.00
12	Biju Pattnaik Research Fellowship Grant	298115.00	0.00	298115.00	0.00	298115.00	0.00
13	Payment of Post matric Scholarship	101040.00	0.00	101040.00	0.00	101040.00	0.00
14	Equipment Maintenance Fund	0.00	31478420.00	31478420.00	2616211.00	28862209.00	8.31
15	TEQIP Salary Grant	1332873.00	0.00	1332873.00	897961.00	434912.00	67.37

16	TEQIP Fellowship	-1927838.00	0.00	-1927838.00	0.00	-1927838.00	0.00
17	DST Project Grant ( General Cash book)	103837.00	0.00	103837.00	0.00	103837.00	0.00
18	DST Project Grant (FIST/DST cash book)	34542.00	0.00	34542.00	0.00	34542.00	0.00
19	SRIC Old Project Grant (SRIC cash book)	47265.00	2909091.00	2956356.00	2956356.00	0.00	100.00
20	CSIR Project Grant	1135000.00	0.00	1135000.00	1135000.00	0.00	100.00
21	Modrob Project Grant -Comp. Sc Engg( Dr M R Senapati)	-242443.71	0.00	-242443.71	0.00	-242443.71	0.00
22	UGC Major Research Grant	175601.00	0.00	175601.00	0.00	175601.00	0.00
23	UGC UKIERI Project in Civil Engg. ( Dr . A Nayak)	580916.00	0.00	580916.00	0.00	580916.00	0.00
24	SERB Project Grant ( Dr . Bighnaraj Naik)	723644.00	0.00	723644.00	598910.73	124733.27	82.76
25	CPRI Project ( Dr. G.R.Biswal)	1094953.00	50477.00	1145430.00	196283.00	949147.00	17.14
26	AICTE-NDF Civil Engg. Project Grant ( Dr . R R Dash)	614019.00	0.00	614019.00	0.00	614019.00	0.00
27	AICTE-NDF Production Engg. Project Grant ( Dr D. Dhupal)	1748324.00	0.00	1748324.00	166315.00	1582009.00	9.51
28	SRG Project	528414.00	0.00	528414.00	0.00	528414.00	0.00

	Grant -Production Engg ( Dr T R Mohapatra)						
29	SERB- CRS(Mech. Engg) Project Grant ( Dr Debashmita Mishra)	100547.00	0.00	100547.00	100547.00	0.00	100.00
30	DST Chemistry Project Grant ( Dr. B.Jalli)	331843.00	0.00	331843.00	180115.00	151728.00	54.28
31	DST Physics Project ( P & C Deptt. Of Govt. Of Odisha)	704500.00	0.00	704500.00	35287.00	669213.00	5.01
32	P.C.Jena Project Grant	314000.00	0.00	314000.00	0.00	314000.00	0.00
33	RNHDC Project	495833.00	0.00	495833.00	0.00	495833.00	0.00
34	DR S K Majhi, AICTE, RPS Project	701475.00	0.00	701475.00	0.00	701475.00	0.00
35	M.P.K.Saho o SRIC PHY Project	800000.00	0.00	800000.00	800000.00	0.00	100.00
36	G.Nath Project Grant	659799.00	0.00	659799.00	595592.00	64207.00	90.27
37	B Naik SERB Project	-50000.00	0.00	-50000.00	0.00	-50000.00	0.00
	Total:-	<b>356579712. 31</b>	<b>992106688. 00</b>	<b>1348686400 .31</b>	<b>710774886. 98</b>	<b>637911513. 33</b>	<b>52.70</b>

**Comments on Non-utilisation /Low spending efficiency of Grants:-**

It could be noticed from the Receipt & Utilisation of Grants for the period 2021-22 that, Grants amounting to Rs. 35,65,79,712.49 was remained un-spent as on 31<sup>st</sup> March 2021 resulted irregular parking of Govt. Grant which was contrary to Govt. guidelines/Principles of financial management.

Hence it would be seen from the table furnished above where the 52.70 % of grants was spent, it was construed that the pace of utilization of grants during the period covered under this audit in some components like (1) RUSA, (2) Const. of Innovation centre, (3) Research Project under DST, (4) Research projects under SRIC & (4) Project



grants of CSIR/UGC the financial achievement was not satisfactory. It was ascertained that, no sincere follow-up action has been initiated by the University Authorities for proper utilization of such grants within the stipulated period to provide benefit for the academic development/ research activities of the students for which it was meant for. However in this regard it would be mentioned here that as per Govt. instructions issued from time to time in which it was always stressed upon for prompt utilisation of grants within the corresponding financial year or within the prescribed period as per the sanction orders instead of parking the allotted amount in the institution fund on account of non/less utilisation, which was quite irregular and defeating as far as the intention of the sanctioning authorities are concerned & also in order to avoid the following consequences that may resulted, such as:

- a) Un-authorized retention/parking of Govt. money which may seriously affect the ways & means position of Govt.
- b) Possibilities of Re-appropriation/Mis-utilisation in different heads of expenditure other than the sanctioned purposes.

However the University Authority is suggested to initiate sincere steps either for the relevant utilisation of the un-spent grants for the sanctioned purposes by obtaining fresh sanction from the appropriate authorities or may surrendered the balance un-spent amount (If there is no scope of utilisation) to the respective sanctioning authorities at the earliest as per the provision contained in Appendix-10 of OGFR(Vol-1) & as required under Rule-171(3)(a) of OGFR.

**PARA -9.2**
**Year-wise & Head-wise Break-up of Un-Spent Grant as on 31.03.2022:-**

SI No	Type of Grant	Upto 2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	TOTAL
1	GIA-Salary Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3396704.75	3396704.75
2	Non-Salary Grant (GIA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1898916.64	1898916.64
3	Infrastructure Dev. Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3529693.22	3529693.22
4	OHEPE E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205000.00	205000.00
5	Indo-US Sc. & Tech. Grant for IIGP-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100000.00	100000.00
6	Faculty Dev Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3147842.00	3147842.00
7	RUSA Grant	0.00	0.00	0.00	0.00	1973976.62	0.00	0.00	0.00	1973976.62
8	PGCIL Grant for E	0.00	0.00	0.00	0.00	0.00	1772934.00	0.00	90000.00	1862934.00

	-learning centre									
9	Const. Of Innovation Incubation Centre	0.00	1303814.00	0.00	0.00	0.00	0.00	0.00	0.00	1303814.00
10	Innovation & Inspired fellowship research centre	0.00	0.00	0.00	0.00	0.00	185235.00	0.00	2005280.00	2190515.00
11	DST Research Fellowship Grant	0.00	0.00	0.00	0.00	70000.00	137705.00	0.00	0.00	207705.00
12	Biju Pattnaik Research Fellowship Grant	0.00	0.00	0.00	0.00	0.00	155714.00	142401.00	0.00	298115.00
13	Payment of Post matric Scholarship	0.00	0.00	0.00	0.00	0.00	0.00	101040.00	0.00	101040.00
14	Equipment Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28862209.00	28862209.00
15	TEQIP Salary Grant	0.00	0.00	0.00	0.00	0.00	0.00	434912.00	0.00	434912.00
16	TEQIP Fellowship	0.00	0.00	0.00	0.00	-1927838.00	0.00	0.00	0.00	-1927838.00
17	DST Project Grant (General Cash book)	0.00	103837.00	0.00	0.00	0.00	0.00	0.00	0.00	103837.00
18	DST Project Grant (FIST/DST cash book)	34542.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34542.00
19	SRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Old Project Grant (SRIC cash book)									
20	CSIR Project Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Modrob Project Grant -Comp. Sc Engg( Dr M R Senapati )	0.00	0.00	0.00	0.00	62684.29	0.00	-305128.00	0.00	-242443.71
22	UGC Major Research Grant	0.00	0.00	0.00	175601.00	0.00	0.00	0.00	0.00	175601.00
23	UGC UKIERI Project in Civil Engg. ( Dr . A Nayak)	0.00	0.00	0.00	0.00	135491.00	0.00	445425.00	0.00	580916.00
24	SERB Project Grant ( Dr . Bighnara j Naik)	0.00	0.00	0.00	0.00	0.00	0.00	124733.27	0.00	124733.27
25	CPRI Project ( Dr. G.R. Biswal)	0.00	0.00	0.00	0.00	0.00	0.00	898670.00	50477.00	949147.00
26	AICTE-NDF Civil Engg. Project Grant ( Dr . R R Dash)	0.00	0.00	0.00	0.00	0.00	318323.39	295695.61	0.00	614019.00
27	AICTE-NDF Production Engg. Project Grant (	0.00	0.00	0.00	0.00	0.00	1582009.00	0.00	0.00	1582009.00

	Dr D. Dhupal)									
28	SRG Project Grant -Pr oduction Engg ( Dr T R M ohapatra )	0.00	0.00	0.00	0.00	0.00	528414. 00	0.00	0.00	528414. 00
29	SERB-C RS(Mec h. Engg) Project Grant ( Dr Deba shmita Mishra)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	DST Che mistry Project Grant ( Dr. B.Jalli)	0.00	0.00	0.00	0.00	0.00	151728. 00	0.00	0.00	151728. 00
31	DST Physics Project ( P & C Deptt. Of Govt. Of Odisha)	0.00	0.00	0.00	0.00	0.00	669213. 00	0.00	0.00	669213. 00
32	P.C.Jena Project Grant	0.00	0.00	0.00	0.00	0.00	0.00	314000. 00	0.00	314000. 00
33	RNHDC Project	0.00	0.00	0.00	0.00	0.00	0.00	495833. 00	0.00	495833. 00
34	DR S K Majhi, AICTE, RPS Project	0.00	0.00	0.00	0.00	0.00	0.00	701475. 00	0.00	701475. 00
35	M.P.K.S aho o SRIC PHY Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	G.Nath Project Grant	0.00	0.00	0.00	0.00	0.00	0.00	64207.0 0	0.00	64207.0 0
37	B Naik SERB	0.00	0.00	0.00	0.00	0.00	0.00	-50000.0 0	0.00	-50000.0 0

Project										
<b>Total:-</b>	<b>34542.00</b>	<b>1407651.00</b>	<b>0.00</b>	<b>175601.00</b>	<b>18080103.31</b>	<b>5501275.39</b>	<b>3663263.88</b>	<b>609049076.75</b>	<b>637911513.33</b>	

PARA: 10 UTILISATION CERTIFICATE

VEER SURENDRA SAI UNIVERSITY OF TECHNOLOGY - 2021-2022

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	01-04-2021	1248429091.69	710774886.98	1959203978.67	317236250.00	31-03-2022	1641967728.67	The details are given below.
	<b>GRAND TOTAL</b>	<b>1248429091.69</b>	<b>710774886.98</b>	<b>1959203978.67</b>	<b>317236250.00</b>		<b>1641967728.67</b>	

Comments :

PARA 10.1: DETAILS OF UCs SUBMITTED DURING THE YEAR 2021-22:-

Details of Submission of Utilisation Certificate in respect of Utilised Grants during the Yr.2021-22						
SL No.	Letter No/Date	Amt. of UC Submitted	Type of Grants	To whom Submitted	Year of Grant	Remarks
1	603/02.08.2021	43382000.00	GIA-Non Salary	Commissioner-Cum-Secretary, ET & T dept. Govt. of Odisha	2020-21	
2	603/02.08.2021	107950750.00	GIA-Non Salary	Commissioner-Cum-Secretary, ET & T dept. Govt. of Odisha	2020-21	
3	13/13.01.2022	115955750.00	GIA-Non Salary	Commissioner-Cum-Secretary, ET & T dept. Govt. of Odisha	2021-22	
4	13/13.01.2022	49947750.00	GIA-Salary	Commissioner-Cum-	2021-22	

				Secretary, ET & T dept. Govt. of Odisha		
	<b>Grand Total:-</b>	<b>317236250.00</b>				

**10.2: YEAR WISE BREAK UP OF OUTSTANDING UCs AS ON 31.3.2022:-**

SI.No.	Year	Amount of UC Pending as on 01.04.2021	UC Due for submission in 21-22	Total	UC Submitted during 21-22	Amount of UC Pending as on 31.03.2022
1	Up to 2015-16	193401997.00	0.00	193401997.00	0.00	193401997.00
2	2016-17	171933910.00	0.00	171933910.00	0.00	171933910.00
3	2017-18	464561316.00	0.00	464561316.00	0.00	464561316.00
4	2018-19	109406836.29	0.00	109406836.29	0.00	109406836.29
5	2019-20	88281045.40	0.00	88281045.40	0.00	88281045.40
6	2020-21	220843987.00	0.00	220843987.00	151332750.00	69511237.00
7	2021-22	0.00	710774886.98	710774886.98	165903500.00	544871386.98
	<b>TOTAL</b>	<b>1248429091.69</b>	<b>710774886.98</b>	<b>1959203978.67</b>	<b>317236250.00</b>	<b>1641967728.67</b>

Rule - 173 of OGFR Vol-I gives emphasis on submission of UCs by the grantee organization to administrative department by the 30th June of the succeeding year of expenditure for proper monitoring of utilization of grants for intended purposes. However, on verification it was observed that UCs for total amount of **Rs. 164, 19, 67, 728.67** was lying outstanding against the University as on dt.31-3-2022. This shows the lack of promptness in submission of UC by the local authority. Hence, the local authority is advised to take effective steps to submit the pending UCs to proper quarter in order to clear up the position of pendency.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - MISAPPROPRIATION & DEFALCATION-**

There is no misappropriation of Cash detected during the year 2021-22.

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

**12.1 - Loss of Diesel amounting Rs. 1968.00 in vehicle no. - OR 17 H 4444 POM-21 Page-47**

On Checking of Vehicle log book of Vehicle no- OR 17 H 4444 page number 21, (Dt- 05.10.2021), 20.03 litre of diesel was purchased which is amount to be Rs. 1968.00, but in vehicle log book this quantity of diesel is not added in the opening balance of that day.

Opening Balance of Diesel on date 05.10.2021 = 34.78 Litre

Diesel issued On Date 05.10.2021 = 20.03 Litter

Total Diesel on Date 05.10.2021 = 54.81 Litre

Diesel used on Date 05.10.2021 = 3.53Liter

Balance of Diesel on 05.10.201 = 51.28 Litre

But on Date 05.10.2021 Closing Balance of Diesel taken in Log Book = 31.25 Litre

So there is a loss of 20.03 Litre of Diesel which Costs Rs. 1968.00 (20.03 Lt. X Rs. 98. 25)

The amount is to be recoverd from Niranjan Naik, Driver & compliance may be reported.

On issue of Objection memo the local authority replies that the amount has been recovered from the Driver Niranjan Naik vide Mr no. 30650/04.05.2023 and so the Para may be dropped."

The MR is verified and as the amount has been recovered the Para is dropped.

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - Defects noticed in General Cash book during 2021-22- POM- 7 Page-15**

1. On date 08.07.21 the totalling of the Payment side is Rs. 2,48,016.42 but the totalling is taken as Rs. 2,48,016.00 (Vr.no. 233/08.07.21 payment is Rs. 16,256.42 but taken as Rs. 16,256.00).

Hence Rs 0.42 is taken less in payment side which leads to increase in closing balance.

2. On date 10.12.21 the totalling of the Payment side is Rs. 35, 59,679.00(Page-250) but the totalling is taken Rs. 33, 59,679.00, which leads in reduce of Rs. 2, 00,000.00 in Payment side.

Hence Rs. 2, 00,000.00 is taken less in payment side which leads to increase in closing balance.

3. On date 22.03.22 the totalling of Payment side is 15, 24, 47,420.00 but the totalling is taken Rs. 15, 27, 47,420.00, which leads to increase in Rs. 3, 00,000.00in payment side.

Hence Rs 3, 00,000.00 is to be reduced in closing balance for reconciliation.

On issue of Objection Memo the local Authority replied that"The defects are rectified in 2022-23 Accounts."

Till the next Audit the total amount of Rs. 500000.42 (Rs. 0.42 + Rs. 200000.00 + Rs. 300000.00) is kept under Audit objection.

**13.2 - Defects noticed in Student Collection Cash book during 2021-22-POM 7 Page-15**

On scrutiny of Student Collection Cash book for the year 2021-22, following defects were noticed -

1	Add-On date 06.09.21 (CBP- 18) the totalling of the Receipt side is Rs. 9768775.00 (Credited during 04.09.21 to 30.09.21) but the	2000.00
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	totalling is taken as Rs. 9766775.00. (Student Coliection Cash Book)	
2	Add- The following Cheques are cancelled but not taken to receipt side till 31.03.2022 (Student Coliection Cash Book)	104620.00
	000314/03.01.22 Rs. 39970.00 (CBP- 25)	
	000318/25.01.22 Rs. 20550.00 (CBP- 26)	
	000334/28.03.22 Rs. 44100.00 (CBP- 29)	
	Hence Rs. 104620.00 is to be taken as receipt to reconcile the closing balance.	
3	Ded- On date 28.02.22 (CBP- 27) the totalling of receipt side is 423640.00 in pass book but the totalling is taken Rs. 493440.00 in Cash book which leads to increase in Rs. 69800.00 in receipt side. (Student Coliection Cash Book)	-69800.00
4	Ded- On 28.02.22 (CBP-27) the totalling of the Payment side is 234340.00 in pass book (Refund of Excess Fees on date 11.02.22), but Rs .233340.00 is booked expenditure which leads to increase in Closing balance. (Std collection Cash book)	-1000.00

On issue of Objection Memo the local Authority replied that "The defects are rectified in 2022-23 Accounts."

Till the next Audit the total amount of Rs. 177420.00 (Rs. 2000.00 + Rs. 104620.00 + Rs. 69800.00 + Rs. 1000.00) is kept under Audit objection.

**13.3 - INTEREST AMOUNT Rs.1,36,883.00 CREDITED TO PASS BOOK BUT NOT TAKEN AS RECEIPT IN THE CASH BOOK - POM- 20 Page- 45-46**

The following table shows the details of interest credits in the SB a/c Bank pass books relating to the VSSUT fund. The same are not credited to the respective cash books leading to wide gap between actual balance and cash book balance in respect to the said fund. Necessary entries need be made in the cash book to regularize the account under intimation to audit.

SI No.	Name of the Bank with A/c No	Fund / Cash Book associated with the account	Date of Credit of interest in the Pass Book	Amount of Interest Credited in the Pass Book
1	SBI- 10754945167	Caution Money Cash book	25.06.21	6.00



			25.09.21	6.00
			25.03.22	4.00
			MOD Interest	206.00
2	SBI-30823322872	Dimond Coating Cash Book	25.03.22	17.00
3	SBI-32058166870	Self-Finance (SBI) Cash Book	MOD Interest	71,900.00
4	CANARA -806220006380	NPS Cash Book	01.02.22	37288.00
5	SBI-10754945860	Pension Cash book	25.03.22	3,011.00
6	CANARA-80622200 015488	Institute Overhead Charages Cash Book	01.11.21	5,802.00
			01.02.22	5,844.00
7	SBI-10754945134	Student Alumini Association	25.03.22	12,799.00
		<b>TOTAL</b>		<b>1,36,883.00</b>

In response to audit objection statement the local authority replied that "The interest amount Rs. 136883.00 will be taken in 2022-23 Account."

Till the interest taken to cash book it is kept under Audit Objection.

#### 13.4 - Less deduction of PT POM-19 Page -44

As per SRO 318/2010 dt 21.07.2010 of Finance department, Govt of Odisha, published in gazette No 1157 dt 01.08.2010 Professional Tax due for deduction is

1. Nil where annual income is less than Rs 160000.00
2. Rs 1500.00 where annual income exceeds Rs. 1,60,000/- but does not exceed Rs.3,00,000/-
3. Rs 2500.00 where annual exceeds Rs. 3,00,000/-

But in case of following employee though income including salary exceeds Rs 160000.00 (Rs. 15000.00 x 12) PT is not deducted Rs. 1500.00 per annum.

Suresh Chandra Nayak, JE, Electrical Maintenance Rs. 15000.00 X 12 = Rs. 180000.00

So Rs. 1500.00 is needs to be recovered from Suresh Chandra Nayak, JE and compliance reported to Audit.

On issue of Objection memo the local authority recovered the amount from the concerned JE vide MR no. 30647/03.05.2023." the MR is duly verified and the Para is settled

#### 13.5 - Non recovery of Charges for use of staff Cars from residence to office & back resulting a loss of Rs 33600.00 to the university fund. POM 9 Page-17 to 18

**Non recovery of Charges for use of staff Cars from residence to office & back resulting a loss of Rs**

**33600.00 to the university fund.**

**(F.D. no 19541/F/dt.13.07.2016**

As per Finance deptt. resolution no.19541/dt 13.07.2016 para (i) 3, the rate of recovery of charges for use of staff cars for journey from residence and back by Govt.officials of university officials is Rs 1400.00 per month.

On checking of pay acquaintance rolls with reference to Log book of vehicles, it is noticed that the officers of VSSUT like Registrar & COF using office vehicles are not paying any charges towards use of office vehicle for their journey from residence to office i.e. from Sambalpur to Burla.

But as per the above Govt.circular the Registrar & COF should either deposit the amounts of Rs 1400.00 in each month or should be debited from their monthly salary .

The detail calculation is given below

<b>Name of the Employees with designation</b>	<b>No. Of Vehicle Used</b>	<b>Charges Due (Rs.1400.00 x12 months)</b>	<b>Charges Recovered</b>	<b>Net charges to be recovered</b>
Smt.UpamaKalo,Registrar	OR 15 B 1933	16800.00	0.00	16800.00
Sri Nilam Prasad Kujur,COF (upto 14.09.21)	OR 17 H 4444	7700.00	0.00	7700.00
Sri TularamKalet,COF (15.09.21 to 31.03.22)	OR 17 H 4444	9100.00	0.00	9100.00
			<b>TOTAL</b>	<b>33600.00</b>

Hence why a sum of Rs 33600.00 should not be recovered from erring officials may be clarified to audit.

On issue of Objection Memo Sri Tularam Kalet, COF deposited his dues Rs. 9100.00 vide MR No.- 30630/25.04.2023 and his case dropped.

Smt Upama Kalo, Ex Registrar has deposited her dues Rs. 16800.00 vide MR No. 29557/09.05.2022

Sri Nilam Prasad Kujur, Ex COF has deposited his dues Rs. 7700.00 vide MR No. 29004/24.08.2021 .

So the PARA dropped.

**13.6 - Irregularity found in Arundhati Hall of Resident**

On Checking of Hostel account of Arundhati Hall of Resident (Development cash book) having passbook account number- 80622213412 (Canara bank), It is observed that on 23.11.2021 by self cheque no-347495, amount of Rs. 10000.00 withdrawn for day to day activity but in the receipt side of cashbook in cash section (page number no-13) Rs. 10000.00 is booked but due to totalling mistake Rs 9000.00 is taken less in receipt side (Totalling Rs 48433.00 is booked instead of totalling amount Rs 57433.00).

Therefore there is a mistake of Rs. 9000.00 in cash due to totalling mistake in cash book.

Audit may be intimated why the amount will not be surcharged from the erring officials.

In response to audit objection statement the local authority recovered the amount from Dilip Swain Vide MR No.484/23.03.23 and taken to Hostel cash book.

Hence the Para dropped.

**13.7 - NON PRODUCTION OF DEMAND COLLECTION REGISTER - POM 11 Page- 28**

**Demand, Collection, Balance Position of Shop Rent, Orchard & other Own sources of Revenue -**

The position of Demand, Collection, Balance Position of Shop Rent, Orchard & other Own sources of Revenue with DCB Register of VSSUT, Burla for the year 2021-22 may be produced to audit for necessary verification.

Following information may be supplied to Audit-

1. - No of Shop/Bank/ATM/Restaurant etc in details situated in the University Campus.
2. The agreement between the University and shop holder.
3. The collection made during 2021-22 from the shop holder.
4. The balance amount if any which is collected in 2022-23.
5. Steps taken by the University in case of non-collection of the whole amount due in 21-22.

On issue of Objection Memo the local authority did not furnish any reply and did not return the Memo.

So once again they are advised to prepare the same and produce to next Audit.

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Non Production of Vouchers- POM 12 Page- 29 to 30**

On scrutiny of following Cash books wrt Vouchers it is seen that some of the vouchers are missing and not found in the voucher Guard file. These may be produced for verification.

Sl.No.	Cash book	Voucher No./Dt	Amount	Purpose
1	SRIC, D Mishra	1/23.04.21	8260.00	CA Firm Payment
2		2/28.06.21	18790.00	CRS Share
3		3/30.06.21	2950.00	CA Firm Payment
4	GENERAL CASH BOOK	986/23.02.22	6164.00	Legal Fees
5		988/23.02.22	19000.00	13th Convocation
6		989/24.02.22	4000.00	13th Convocation
7		990/24.02.22	3704.00	Contingency
8		991/25.02.22	28458.00	House Rent Deposit
9		992/25.02.22	6783.00	Imprest cash
10		993/26.02.22	9952.00	Imprest cash
11		994/26.02.22	8125.00	Imprest cash
12		995/26.02.22	9946.00	Imprest cash
13		996/26.02.22	490.00	Telephone Biil

14		999/28.02.22	9992.00	Imprest cash
15		1001/28.02.22	9826.00	Imprest cash
16		1002/28.02.22	832730.00	Library Books & Journals
17		1003/28.02.22	9813.00	Imprest cash
18		1015/03.03.22	49000.00	Refund of EMD
19		1016/03.03.22	8000.00	TA / DA of expert
20		1018/03.03.22	31835.00	Advertisement bill
21		1019/03.03.22	12659.00	Advertisement bill
22		1020/03.03.22	32268.00	Advertisement bill
23		1021/03.03.22	1877.00	Advertisement bill
24		1022/03.03.22	1609.00	Advertisement bill
25		1023/03.03.22	2682.00	Advertisement bill
26		1024/03.03.22	1609.00	Advertisement bill
		<b>TOTAL</b>	<b>11,30,522.00</b>	

The Objection Memo did not returned by the local authority and no reply furnished .

Hence the local authority is suggested to produce the Same to the next Audit.

Till that Rs. 1130522.00 is kept under Audit Objection.

#### 14.2 - Irregular engagement and Payment amounting to Rs. 6,42,725.00 to DLRs/NMRs - POM 12 Page- 33 to 34

In course of checking of General cash book with reference to paid vouchers and acquaintance, it is noticed that a total sum of **Rs 6,42,725.00** has been incurred expenditure towards daily wage workers remuneration as details below. As contemplated in O.M. no 17815(45)/FDt.12.4.93 read with letter no19941/W Dt. 14.9.81 (works Dept.) engagement of persons in daily wage basis for office and field works without special written sanction order of Finance Dept. Is banned. Violation of these instructions will result in fixation of personal responsibility on the Officer engaging such persons and also on person disbursing the wages to the concerned persons.

As such why the sum of **Rs 6, 42,725.00** towards payments to DLRs should not be treated as Irregular & unauthorised and recovered from responsible officials may be clarified to Audit.

Sl.No.	Voucher No./Date	Amount	Period of Claim
1	24/12.04.21	44700.00	Mar-21
2	25/12.04.21	34130.00	Mar-21
3	93/04.05.21	43210.00	Apr-21
4	94/04.05.21	32850.00	Apr-21
5	155/08.06.21	44700.00	May-21
6	163/17.06.21	28980.00	May-21
7	210/06.07.21	43210.00	Jun-21
8	229/08.07.21	30360.00	Jun-21
9	329/06.08.21	31350.00	Jul-21

10	334/06.08.21	44700.00	Jul-21
11	461/08.09.21	44700.00	Aug-21
12	545/08.10.21	43,210.00	Sep-21
13	623/05.11.21	44,700.00	Oct-21
14	845/15.01.22	44,700.00	Dec-21
15	906/01.02.22	44,700.00	Jan-22
16	1104/17.03.22	42,525.00	Feb-22
16	<b>TOTAL</b>	<b>6,42,725.00</b>	

On issue of Objection Memo the local Authority replied that " Steps will be taken in future not to engage such type of DLR."

The local authority is suggested to get necessary permission from Govt to regularise the matter . Till that Rs. 642725.00 is kept under Audit Objection.

#### 14.3 - Irregular payment towards Advertisement Cost –POM 16 Page- 38 to 40

As per advertisement policy of Odisha 1998 (Odisha Gazette no.1708 dt.23.12.1998 ) vide item no 7 read with Govt. in I & PR Deptt. letter no I&PR 5670/CS Dt 27.06.2017 it is clearly mentioned that all commercial classified and display advertisements by state govt. Agency, undertakings, Corporations, Boards etc. will be routed through Information and Public Relation Deptt. to illegible news papers/periodicals in the approved list .In no case advertisements shall be made directly by the department/agencies.

The advertisements should be sent as text/materials online through e mail at or.advt@gmail.com with copy to iprenews@gmail.com at least one clear day prior to the date publication of advertisement. The budget position of the undertaking will be communicated to the I&PR Deptt. at the beginning of the year for keeping on effective watch on release of advertisements. Such budget provision must be communicated with the first advertisement of the year if not communicated earlier. I&PR Deptt. Shall communicate approved rate in-respect if each news papers/periodical to all such advertisers in order to enable them to make payment directly to the news papers under intimation to I&PR Deptt.

During the year a sum of Rs. **6,01,706.00** as details below was spent towards Advertisement charges without adhering to the above Govt. order.

Sl. No.	Voucher No./Date	Amount	To Paid Whom
1	71, 72/29.04.21	20794.00	The ACI India Pvt. Ltd
2	73/29.04.21	26872.00	Display Line, BBSR
3	271/23.07.21	13704.00	The Samaja
4	327/06.08.21	40059.00	Advertisement Corporation of India Pvt Ltd.
5	332/06.08.21	12333.00	The Samaja
6	333/06.08.21	19117.00	Express Publication
7	336/10.08.21	8222.00	The Samaja
8	347/16.08.21	62064.00	Bennett Coleman & Co. Ltd.
9	430 to 439/03.09.21	113780.00	Bennett Coleman & Co.

			Ltd.
10	440/03.09.21	9593.00	The Samaja
11	441/03.09.21	9593.00	The Samaja
12	442/03.09.21	5482.00	The Samaja
13	690/23.11.21	2413.00	Bennett Coleman & Co. Ltd.
14	691/23.11.21	14095.00	Eastern Media Limited
15	808 to 810/23.12.21	20520.00	Odisha Television Limited, BBSR
16	1018/03.03.22	31835.00	Display Line, BBSR
17	1019/03.03.22	12659.00	Summa Real Media, BBSR
18	1020/03.03.22	32268.00	The Advertising Corporation of India Ltd
19	1021 to 1026/03.03.22	71450.00	Bennett Coleman & Co. Ltd.
20	1027 to 1033/03.03.22	66301.00	The Samaja
21	1036/04.03.22	2145.00	Bennett Coleman & Co. Ltd.
22	1107/17.03.22	5334.00	The Samaja
23	1108/17.03.22	1073.00	Bennett Coleman & Co. Ltd.
	<b>TOTAL</b>	<b>6,01,706.00</b>	

Audit may be explained what steps has been taken against this circulars.

The local authority did not furnish any reply to the Objection Memo.

So the amount of Rs. 601706.00 is kept under Audit Objection.

**14.4 - Failure to include clause for levy of liquidated damages in supply order resulted in extending undue favour of Rs. 8503872.00 to the supplier- O. M. No.4939/F Dt 13.02.2012 POM 17 Page- 41 to 42**

As per clause 8.14 of the guideline communicated by the Finance Department, a suitable provision was to be incorporated in the terms and conditions of the contract for claiming liquidated damage at 0.5% of the price of the delayed delivered goods (or delayed services) per week or part thereof with maximum of 10% to take care of delays in supplies and performance, for which the supplier is responsible.

During the course of audit of VSSUT it was noticed that while procuring of Stock materials through tender process and award of contract for procurement of goods a total sum of Rs.140709.00 has been given undue favour to the supplier due to non-including of clause for levy of liquidated damages in supply as detailed below.

Sl. No.	Voucher No./Date	Amount	To Paid Whom	Particulars
1	199/05.07.21	578727.00	Lectrnics , BBSR	Supply of Tools & Plans for use in Innovation Center
2	289/02.08.21	14439.00	Krishna Consultants, SBP	12 Volt Battery etc

3	340/11.08.21	1722104.00	Proglity Technologies Pvt Ltd	Installation of LCD Projector
4	343/13.08.21	516101.00	Inganious Process Solution	Supply of Chemcold Software to Chemical Engg. Dept
5	381/25.08.21	57241.00	Sarama Steel Furnitue	Suppy of Moulded Chair
6	471/21.09.21	146475.00	Lab India Analytical Instrument Pvt Ltd	Supply of Detector unit DTGS.
7	581/25.10.21	1658800.00	TRCPL Project PVt Ltd	50% Payment of Web of Science
8	864/19.01.22	141600.00	All India Online Pvt Ltd, BBSr	Renewal of 500 GB Server Space for web Project
9	896/01.02.22	72004.00	Shree Agrawal Brothers	Supply of Duster Cloth
10	1087/14.03.22	1307218.00	Shree Jee Electronics	29 Nos of Acs
11	1141/28.03.22	215340.00	Mark Matrix Security Solution	Supply of V Guard 5 KVA Voltage Stabilizer
12	3/03.06.21 RUSA	188800.00	Laxmi Fabrication, Brajaraj Nagar	Supply of Laboratory Benches for MME
13	4/03.06.31 RUSA	45444.00	Laxmi Fabrication, Brajaraj Nagar	Supply of Steel Table and Computer Table
14	5/02.08.21 RUSA	128786.00	M/S Life Service, Indore	Supply of 10 KVA UPS for MME
15	6/02.08.21 RUSA	1203683.00	M/S M2E Computer, New Delhi	Supply of 19 nos of HP 400 Desktop Computer for EEE
16	7/02.08.21 RUSA	14700.00	JMD Interprises, New Delhi	Supply of 3 nos of 1 KVA UPS to EEE
17	12/29.09.21 RUSA	357410.00	M/S Adlabt Technology Pvt Ltd Kolkata	Supply of Lab Equipents
18	14/26.02.21 RUSA	135000.00	JMD Interprises, New Delhi	Supply of 3 nos of Desktop to EEE
	<b>TOTAL</b>	<b>85,03,872.00</b>		

Audit may be explained what steps has been taken against this circulars.

The local Authority replied that it is noted for future action.. So the amount of Rs. 85,03,872.00 is kept under Audit Objection.

**PARA: 15 AUDIT ON WORKS**

**15.1 - Production of Certified copy of Estimate, monthly statement of Expenditure regarding Progress of Deposit works on obtaining from the concerned Executing Agencies along with asset register & statement**

of settlement of accounts against outstanding deposit amount :- - POM 15 Page- 36 to 37

On verification of different cash books of this University for the year.2021-22 it was revealed that Rs.16,39,80,350.00 is paid out of the grants received under Schemes like I.D.F, RUSA & also from Unv. Dev. Fund / Self Finance Fund has been got deposited In lump sum manner at the discretion of various executing agencies for construction of different types of Building, Electrical & P.H. works for this University by non-observing the Rules, Regulations so provided in the CPWD/OPWD code/CVC guidelines/OGFR and also regarding guidelines with Up-to date amendments as communicated by the Works Dept., Govt of Odisha regarding execution of works through “Deposit mode” by different Govt. Agencies as follows. The fact and figures may kindly be confirmed. The details are given in the statement attached here with.

Sl.No.	Vr.No./Date	Amount Deposited	Name of the Executing Agencies against whom deposit made	Name of the Work for which deposit is made	Amount for which UC obtained from the executing agencies
<b>GENERAL CASH BOOK</b>					
1	96/04.05.21	1,00,43,922.00	E.E. R & B-ii Sambalpur	Construction of Extension of Civil, Electrical of VSSUT	Nil
2	97/04.05.21	60,00,000.00	E.E. R & B-ii Sambalpur	Construction of different quarters and Hall of Residence.	Nil
3	755/06.12.21	7,31,47,728.00	IDCO, Bhubanswar	Construction of Administration Cum Academic building at VSSUT .	Nil
4	1154/30.03.22	7,88,700.00	E.E. BCD-1 CPWD Bhubaneswar	Repair & Renovation of Office of VC	Nil
<b>RUSA CASH BOOK</b>					
5	1/03.06.21	70,00,000.00	E.E. BCD-1 CPWD Bhubaneswar	Construction of Computer Center	Nil
6	2/03.06.21	1,20,00,000.00	E.E. BCD-1 CPWD Bhubaneswar	Renovation of GYM	Nil
<b>SELF FINANCE CASH BOOK</b>					
7	27/17.12.21	5,50,00,000.00	E.E. BCD-1 CPWD Bhubaneswar	Construction of 300 seated boys' Hostel.	Nil
		<b>16,39,80,350.00</b>			

It is worthwhile to be mentioned below the relevant guiding principles for Deposit works & Mode of settlement of accounts by the client i.e. in favour of which the execution has been Undertaken by other executing agencies as prescribed in the CPWD code/CVC guidelines/ General Financial Rules for reference on the part of the Local



authority:

**Rule-3.4 Realization of deposits :**

(a) Whenever a deposit work is to be undertaken, the deposit should be realised before any liability is incurred on the work; i.e. 1% of the anticipated project cost should be realised before preparation of preliminary estimates. In addition to the outlay on the work in the preliminary estimate, departmental charges at such percentages as are prescribed by the Government of India from time to time shall also be realized in advance. No interest will be allowed on sums deposited from any source.

(b) In the case of deposit works of autonomous bodies which are financed entirely from Government grants, and from whom receipt of deposits is assured, 33-1/3% of the estimated cost of the work or 10% of the estimated cost of the work at the time of requisition/issue of A/A & E/S and balance amount i.e. 23-1/3% of the estimated cost of the work before award of work may be got deposited in advance. Thereafter, the expenditure incurred may be got reimbursed through monthly bills simultaneously with rendering of monthly accounts on the progress of work. The deposit of 33-1/3% obtained as mentioned above should be retained for adjustment against the last portion of the estimated expenditure. (Modified vide OM DG/MAN/288 dt.06.09.2013)(Important)

(c) Where delays are experienced in obtaining deposits, and where the expenditure has to be incurred out of the 33-1/3% reserve to keep the works going, the matter should be brought to the notice of Superintending Engineer/Chief Engineer promptly for taking up the matter with the client. No expenditure shall be incurred on deposit works out of CPWD grants and vice-versa.

(d) To enable the client to provide additional funds in time whenever the expenditure is anticipated to exceed the preliminary estimate figure, a revised preliminary estimate should be submitted to the client well in time during the execution of work.

(e) Where a client has defaulted in making the required deposit, and where the outstanding amount exceeds Rs.10 lakhs, or where the works outlay is predominantly for purchase of capital equipments and machineries, the entire deposit including departmental charges should be realized in advance.

(f) In no case deposits received from a client department for its work should be diverted to other works.

(g) The client is to be clearly made to understand that the Central PWD does not bind itself to complete the work within the amount of the preliminary estimate, and that they should agree to pay for the excess expenditure that may occur. An acknowledgement of this clear understanding shall be obtained from the client before the deposit work is taken in hand.

(h) The Executive Engineer should ensure that at any time during the progress of the work, the expenditure is not more than the deposits received for the work. Where the Executive Engineer is doubtful about the timely receipt of deposits, he should notify the client that if further deposit is not received, the work would be stopped, and any contractual liability arising out of such stoppage of work will be borne by the client. He should also bring this to the notice of his higher officers for taking up the matter with the client.

(i) While submitting preliminary estimates for deposit works for obtaining administrative approval and expenditure sanction, a copy of the terms and conditions under which the works would be taken up by CPWD, as given in Appendix 3, should also be enclosed.

**Rule-3.6 Execution of deposit works and settlement of accounts:**

1. With regard to design, estimate and execution of work, instructions as contained above should be followed. The scope of work should not be altered without written permission of the client.
2. The Executive Engineers shall send to their Accounts Officers every month the Statement of Expenditure in Form CPWA 65A along with the Schedule of Deposit Works in Form CPWA 65, for transmission to the concerned client after verification. These should indicate against each work, the amount of the estimate,

the total deposit received and the expenditure incurred, both during the month and up to date. The Executive Engineers should invariably endorse a copy of this Statement to the concerned client.

3. The Executive Engineers should regularly send these statements to enable the adjustment of outstanding amounts in the books of the clients, and to avoid difficulties in reconciliation of accounts relating to deposit works after passage of time.
4. The Executive Engineers should also send a quarterly report to the clients showing the amount deposited and the expenditure incurred against each of the works for settlement of accounts.
5. It is necessary that the Executive Engineers settle their accounts against the deposit works expeditiously so that the amount in the books of the audit as well as the client does not remain unsettled for long.

In this connection the Local authority is requested to furnish the certified copy of Estimate, monthly statement of Expenditure regarding Progress of Deposit works along with amount of UC obtained from the concerned Executing Agencies along with Permanent asset register & statement of settlement of accounts against deposit outstanding upon the concerned Executing Agencies as on 31st March 2022.

In response to audit objection issued on this regard, the local authority did not furnish any reply. As such on account of non-production of the requisite documents by the M.E, Civil Maint., the utilisation details of such deposited funds at various executing agencies during the year.2021-22 could not be ascertained in audit & for which Rs.- **16,39,80,350.00** is kept under objection due to such lapses & relevant records may be produced to next audit and compliance reported.

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

**16.1 - Audit of Hostel Accounts for the year 2021-22-**

Details Of Financial position of Hostel accounts for the year 2021-22 which were maintained by the Warden of the Concerned Hall of Residence are furnished billow

**1. Marichi Hall of Residence –**

- a) Name of the Warden - Dr Ramesh Chandra prusty, Asst Prof.Electrical Engg.
- b) Asst. Warden - Mr Sambit kumar sahu Department of Production Engg.
- c) Hall Asst - Sudhansu sekhar Biswal

<b>1.Marichi Hall of Residence</b>						
<b>Financial Position</b>						
<b>Sl. No.</b>	<b>Name of the Cash Book</b>	<b>Opening Balance as on 01.04.2021</b>	<b>Receipt during the year</b>	<b>Total</b>	<b>Expenditure during the year</b>	<b>Closing Balance as on 31.03.2022</b>
1	Syndicate Cash Book	2885469.09	10822289	13707758.09	7928363.00	5779395.09
2	SBI Cash Book	422861.33	2538345.00	2961206.33	2538647.50	422558.83
3	Hall Dev cash Book	11939.72	747758.00	759697.72	580850.00	178847.72
	<b>TOTAL</b>	<b>3320270.14</b>	<b>14108392.00</b>	<b>17428662.14</b>	<b>11047860.50</b>	<b>6380801.64</b>

<b>Details of Closing Balance as on 31.03.2022</b>				
<b>Sl. No.</b>	<b>Name of the Cash Book</b>	<b>In Cash</b>	<b>In Bank</b>	<b>Total</b>
1	Syndicate Cash Book	0.00	5779395.09	5779395.09
2	SBI Cash Book	0.00	422558.83	422558.83
3	Hall Dev cash Book	0.00	178847.72	178847.72
	<b>TOTAL</b>	<b>0.00</b>	<b>6380801.64</b>	<b>6380801.64</b>

<b>Details of Pass book and Cash book balance as on 31.03.2022</b>						
<b>Sl.No.</b>	<b>Name of the Cash Book</b>	<b>Bank Account No.</b>	<b>Name of the Bank</b>	<b>Balance as on 31.03.2022 In Pass Book</b>	<b>Balance as on 31.03.2022 In Cash Book</b>	<b>Difference</b>
1	Syndicate Cash Book	80622210002635	Syndicate Bank	5783095.09	5779395.09	3700.00
2	SBI Cash Book	10754945292	SBI Burla	422558.83	422558.83	0.00
3	Hall Dev. cash Book	80622200013523	Syndicate Bank	178847.72	178847.72	0.00
	<b>TOTAL</b>			<b>6384501.64</b>	<b>6380801.64</b>	<b>3700.00</b>

<b>Reconciliation</b>				
		<b>Addition</b>	<b>Deduction</b>	<b>BALANCE</b>
<b>1</b>	<b>Canara Bank- 80622210002635</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>57,79,395.09</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	Cheque no.- 692326/03.03.2022	1,200.00		
	Cheque no.- 692340/27.03.2022	2,500.00		
c	<b>Total addition/deduction</b>	<b>3,700.00</b>	-	
d	Balance arrived in audit			57,83,095.09
e	<b>Pass Book balance as on 31.3.22</b>			<b>57,83,095.09</b>

f	Unreconciled Difference			-
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**2. Anuradha Hall of Residence –**

- a) Name of the Warden - Dr Manila Mallik , Department of MME .
- b) Asst. Warden - Mr Subrat Ku Sethi , Department of EI & TC Engg.
- c) Hall Asst - Sri Rabi Narayana Kanoongo

Financial Position						
Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	274234.43	11703936.55	11978170.98	7302241.00	4675929.98
2	SBI Cash Book	763333.50	2124944.00	2888277.5	2339871.00	548406.50
3	Hall Dev cash Book	181650.73	739344.00	920994.73	251112.00	669882.73
	<b>TOTAL</b>	<b>1219218.66</b>	<b>14568224.55</b>	<b>15787443.21</b>	<b>9893224.00</b>	<b>5894219.21</b>

Details of Closing Balance as on 31.03.2022				
Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	0.00	4675929.98	4675929.98
2	SBI Cash Book	0.00	548406.50	548406.50
3	Hall Dev. cash Book	0.00	669882.73	669882.73
	<b>TOTAL</b>	<b>0.00</b>	<b>5894219.21</b>	<b>5894219.21</b>

Details of Pass book and Cash book balance as on 31.03.2022						
Sl.No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622210002 640	Syndicate Bank	5130839.98	4675929.98	454910.00
2	SBI Cash Book	10754945269	SBI Burla	548406.5	548406.5	0.00
3	Hall Dev. cash Book	80622250005 406	Syndicate Bank	669882.73	669882.73	0.00
	<b>TOTAL</b>			<b>6349129.21</b>	<b>5894219.21</b>	<b>454910.00</b>

Reconciliation				

		Addition	Deduction	BALANCE
1	<b>Canara Bank- 80622210002640</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>46,75,929.98</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	cheque no.-146423/3 1.03.2022 has not been	1,02,400.00		
	Cheque no.- 146424/31.03.2022	2,500.00		
	cheque no.-146421/3 1.03.2022	80,500.00		
	Cheque no.- 146420/31.03.2022	2,69,510.00		
c	<b>Total addition/deduction</b>	<b>4,54,910.00</b>	-	
d	Balance arrived in audit			51,30,839.98
e	<b>Pass Book balance as on 31.3.22</b>			<b>51,30,839.98</b>
f	Unreconciled Difference			-

3. Atri Hall of Residence –

a) Name of the Warden - Dr Manas Ranjan Jena, Department of EI & TC ENGG.

b) Asst. Warden – Dr P.T.R Swain, Department of Mechanical Engg.

c) Hall Asst - Sri Pradeep Kumar Sinha

Financial Position						
Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	936759.01	10865363	11802122.01	6701161.00	5100961.01
2	SBI Cash Book	655912.85	14593.00	670505.85	640200.00	30305.85
3	Hall Dev cash Book	67146.70	506945.00	574091.70	477204.00	96887.70
	<b>TOTAL</b>	<b>1659818.56</b>	<b>11386901.00</b>	<b>13046719.56</b>	<b>7818565.00</b>	<b>5228154.56</b>

Details of Closing Balance as on 31.03.2022				
Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	39.00	5100922.01	5100961.01
2	SBI Cash Book	21.00	30284.85	30305.85
3	Hall Dev. cash Book	4066.00	92821.70	96887.70
	<b>TOTAL</b>	<b>4126.00</b>	<b>5224028.56</b>	<b>5228154.56</b>

Details of Pass book and Cash book balance as on 31.03.2022						
Sl.No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622210002 654	Syndicate Bank	5589235.41	5100961.01	488274.40
2	SBI Cash Book	10754945258	SBI Burla	30364.85	30305.85	59.00
3	Hall Dev. cash Book	80622200013 986	Syndicate Bank	118153.7	96887.7	21266.00
	<b>TOTAL</b>			<b>5737753.96</b>	<b>5228154.56</b>	<b>509599.40</b>

Reconciliation				
		Addition	Deduction	BALANCE
1	<b>sbi- 10754945258</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>30,305.85</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	previous difference as on audit report 2020-21	59.00		
c	<b>Total addition/deduction</b>	<b>59.00</b>	-	
d	Balance arrived in audit			30,364.85
e	<b>Pass Book balance as on 31.3.22</b>			<b>30,364.85</b>
f	Unreconciled Difference			-

		Addition	Deduction	BALANCE
<b>2</b>	<b>canara bank-8062220002654</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>51,00,961.01</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	Student collection not booked in Cash book on 07.03.22	2,66,000.00		
	student collection not booked in Cash book on 08.03.22	1,12,000.00		
	Student collection not booked in cashbook on 09.03.22	14,000.00		
	Student Collection not booked in Cashbook on 10.03.22	42,000.00		
	Student collection not Booked in Cashbook on 23.03.22	28,000.00		
	Student collection not booked in Cashbook on 25.03.22	14,000.00		
	student collection not booked in Cashbook on 25.03.22	12,274.40		
c	<b>Total addition/deduction</b>	<b>4,88,274.40</b>	-	
d	Balance arrived in audit			55,89,235.41
e	<b>Pass Book balance as on 31.3.22</b>			<b>55,89,235.41</b>
f	Unreconciled Difference			-
<b>Reconciliation</b>				
		<b>Addition</b>	<b>Deduction</b>	<b>BALANCE</b>

3	Dev. fund-80622200013986			
a	Balance as per cash book on 31.03.22			96,887.70
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	previous difference OB difference as 21-22	3,112.00		
	cash deposited on 22.08.2021 not booked	1,972.00		
	Less-cash withdraw charge not booked		118.00	
	cheque no-3433 cancelled	9,500.00		
	cash deposited on 04.01.2022 not booked	6,800.00		
c	<b>Total addition/deduction</b>	<b>21,384.00</b>	<b>118.00</b>	
d	Balance arrived in audit			1,18,153.70
e	<b>Pass Book balance as on 31.3.22</b>			<b>1,18,153.70</b>
f	Unreconciled Difference			-

4. Rohini Hall of Residence –

a) Name of the Warden - Miss Tunarani Nayak, Department of EI & TC ENGG.

b) Asst. Warden – Mr Prasaanta Barla, Humanities .

c) Hall Asst - Sri Lakshman Meher

4. Rohini of Residence

Financial Position

Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	2998720.75	2669754.06	5668474.81	3932348.00	1736126.81



2	SBI Cash Book	183979.50	4309.00	188288.50	31113.00	157175.50
3	Hall Dev cash Book	388023.66	248697.00	636720.66	451025.00	185695.66
4	SBI POWER JYOTI	0.00	112000.00	112000.00	17593.80	94406.20
	<b>TOTAL</b>	<b>3570723.91</b>	<b>3034760.06</b>	<b>6605483.97</b>	<b>4432079.80</b>	<b>2173404.17</b>

**Details of Closing Balance as on 31.03.2022**

Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	0.00	1736126.81	1736126.81
2	SBI Cash Book	0.00	157175.50	157175.50
3	Hall Dev cash Book	0.00	185695.66	185695.66
4	SBI POWER JYOTI	0.00	94406.20	94406.20
	<b>TOTAL</b>	<b>0.00</b>	<b>2173404.17</b>	<b>2173404.17</b>

**Details of Pass book and Cash book balance as on 31.03.2022**

Sl.No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622210004290	Syndicate Bank	1741211.81	1736126.81	5085.00
2	SBI Cash Book	35173082125	SBI Burla	157175.50	157175.50	0.00
3	Hall Dev cash Book	80622210004290	Syndicate Bank	191833.66	185695.66	6138.00
4	SBI POWER JYOTI	35908108937	SBI Burla	94406.20	94406.20	0.00
	<b>TOTAL</b>			<b>2184627.17</b>	<b>2173404.17</b>	<b>11223.00</b>

<b>Reconciliation</b>				
		<b>Addition</b>	<b>Deduction</b>	<b>BALANCE</b>
<b>1</b>	<b>SYN-80622210004290</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>17,36,126.81</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	Cash deposit on 03.03.2022 not taken in cash book	5,085.00		
c	<b>Total addition/deduction</b>	<b>5,085.00</b>	-	
d	Balance arrived in audit			17,41,211.81
e	<b>Pass Book balance as on 31.3.22</b>			<b>17,41,211.81</b>
f	Unreconciled Difference			-
<b>Reconciliation</b>				
		<b>Addition</b>	<b>Deduction</b>	<b>BALANCE</b>
	<b>Rohini dev-80622210004290</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>1,85,695.66</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	Cash deposit on 03.03.2022 not taken in cash book			
	Cheque no.- 129619/31.03.2022 has not been encased till 31.03.22	6,138.00		
c	<b>Total addition/deduction</b>	<b>6,138.00</b>	-	
d	Balance arrived in			1,91,833.66

	audit			
e	<b>Pass Book balance as on 31.3.22</b>			<b>1,91,833.66</b>
f	Unreconciled Difference			-

**5. Kratu Hall of Residence –**

- a) Name of the Warden - Dr. Rajat Kanti Samal , Asst Prof , Electrical ENGG .
- b) Asst. Warden – Dr Chandramani , Deptt of Humanities . .
- c) Hall Asst - Sri Manas Ranjan Nayak.

**5.Kratu of Residence**
**Financial Position**

Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	3670387.14	8458725.51	12129112.65	9376098.00	2753014.65
2	SBI Cash Book	209763.59	0.00	209763.59	3330.07	206433.52
3	Hall Dev cash Book	316904.09	900062.00	1216966.09	574255.00	642711.09
	<b>TOTAL</b>	<b>4197054.82</b>	<b>9358787.51</b>	<b>13555842.33</b>	<b>9953683.07</b>	<b>3602159.26</b>

**Details of Closing Balance as on 31.03.2022**

Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	942.00	2752072.65	2753014.65
2	SBI Cash Book	475.00	205958.52	206433.52
3	Hall Dev cash Book	0.00	642711.09	642711.09
	<b>TOTAL</b>	<b>1417.00</b>	<b>3600742.26</b>	<b>3602159.26</b>

**Details of Pass book and Cash book balance as on 31.03.2022**

Sl.No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622210002 616	Syndicate Bank	2830045.65	2753014.65	77031.00
2	SBI Cash	10754945305	SBI Burla	212096.59	206433.52	5663.07

	Book					
3	Hall Dev. cash Book	80622200013 316	Syndicate Bank	642711.09	642711.09	0.00
	<b>TOTAL</b>			<b>3684853.33</b>	<b>3602159.26</b>	<b>82694.07</b>

**Reconciliation**

		<b>Addition</b>	<b>Deduction</b>	<b>BALANCE</b>
<b>1</b>	<b>SYN-80622210002616</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>27,53,014.65</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	cheque no.- 186440/31.03.2022 has not been encased	1,400.00		
	cheque no- 376869 actual amount not deducted as shown in cash book	37,421.00		
	Cheque no.- 347218/21.03.2022	38,210.00		
c	<b>Total addition/deduction</b>	<b>77,031.00</b>	-	
d	Balance arrived in audit			28,30,045.65
e	<b>Pass Book balance as on 31.3.22</b>			<b>28,30,045.65</b>
f	Unreconciled Difference			-

		<b>Addition</b>	<b>Deduction</b>	<b>BALANCE</b>
<b>2</b>	<b>kratu SBI-10754945305</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>2,06,433.52</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till			

	31.03.21			
	Interest credited on 25.06.21 not booked in cash book	1,428.07		
	interest credited on 25.09.21 not booked in cashbook	1,423.00		
	Interest credited on 25.03.21 not booked in cash book	1,403.00		
	interest credited on 25.12.21 not booked in cashbook	1,409.00		
c	<b>Total addition/deduction</b>	<b>5,663.07</b>	-	
d	Balance arrived in audit			2,12,096.59
e	<b>Pass Book balance as on 31.3.22</b>			<b>2,12,096.59</b>
f	Unreconciled Difference			-

**6. Pulaha Hall of Residence –**

- a) Name of the Warden – Dr Bandan Kumar Bhoi, Asst . Prof
- b) Asst. Warden – Dr Kishor kumar Sahu, Asst. Professor, IT .
- c) Hall Asst - Sri Sudhansu sekhar Mohanty

Financial Position						
Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	2141809.82	37206034	39347843.82	26853592.00	12494251.82
2	SBI Cash Book	4365252.45	117948.00	4483200.45	95712.50	4387487.95
3	Hall Dev. cash Book	47274.73	1522816.00	1570090.73	806721.00	763369.73
	<b>TOTAL</b>	<b>6554337.00</b>	<b>38846798.00</b>	<b>45401135.00</b>	<b>27756025.50</b>	<b>17645109.50</b>

Details of Closing Balance as on 31.03.2022				
Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	0.00	12494251.82	12494251.82
2	SBI Cash Book	0.00	4387487.95	4387487.95

3	Hall Dev. cash Book	0.00	763369.73	763369.73
	<b>TOTAL</b>	<b>0.00</b>	<b>17645109.50</b>	<b>17645109.50</b>

**Details of Pass book and Cash book balance as on 31.03.2022**

Sl.No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622210004 286	Syndicate Bank	12534063.82	12494251.82	39812.00
2	SBI Cash Book	35205109745	SBI Burla	4387487.95	4387487.95	0.00
3	Hall Dev. cash Book	80622250004 534	Syndicate Bank	799214.73	763369.73	35845.00
	<b>TOTAL</b>			<b>17720766.50</b>	<b>17645109.50</b>	<b>75657.00</b>

**Reconciliation**

		Addition	Deduction	BALANCE
1	<b>SYN-80622210004286</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>1,24,94,251.82</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	cheque no.- 611361/26.03.2022 has not been encased	16,000.00		
	cheque no- 611362/31.03.2022 actual amount not deducted as shown in cash book	14,500.00		
	cheque no -451296 actual amount has not been deducted as booked in cashbook rest amount to be listed	2,902.00		
	Cheque no.- 611363/21.03.2022	6,410.00		
c	<b>Total addition/deduction</b>	<b>39,812.00</b>	-	

d	Balance arrived in audit			1,25,34,063.82
e	<b>Pass Book balance as on 31.3.22</b>			<b>1,25,34,063.82</b>
f	Unreconciled Difference			-

		Addition	Deduction	BALANCE
2	<b>Pulaha SBI-80622250004534</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>7,63,369.73</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	Ch. no-177382/31.03.2022 has not been encased	13,985.00		
	Ch. no-177383/31.03.2022 has not been encased	8,950.00		
	Ch. no-17910/31.03.2022 has not been encased	17,910.00		
	amount received in passbook not taken in cash book		5,000.00	
c	<b>Total addition/deduction</b>	<b>40,845.00</b>	<b>5,000.00</b>	
d	Balance arrived in audit			7,99,214.73
e	<b>Pass Book balance as on 31.3.22</b>			<b>7,99,214.73</b>
f	Unreconciled Difference			-

**7. Vasundhara Hall of Residence –**

- a) Name of the Warden – Miss Rasmita Sahu, Department of EI & TC Eng.
- b) Asst. Warden – Dr Bighnaraj Nayak , Department of Computer application. .
- c) Hall Asst - Sri Surendra Sahoo

**7. Vasundhara of Residence**
**Financial Position**

Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	699564.86	12416315	13115879.86	6735012.00	6380867.86
2	SBI Cash Book	1136144.95	111954.00	1248098.95	1048711.00	199387.95
3	Hall Dev cash Book	7132.02	650541.03	657673.05	274119.00	383554.05
	<b>TOTAL</b>	<b>1842841.83</b>	<b>13178810.03</b>	<b>15021651.86</b>	<b>8057842.00</b>	<b>6963809.86</b>

**Details of Closing Balance as on 31.03.2022**

Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	0.00	6380867.86	6380867.86
2	SBI Cash Book	0.00	199387.95	199387.95
3	Hall Dev. cash Book	0.00	383554.05	383554.05
	<b>TOTAL</b>	<b>0.00</b>	<b>6963809.86</b>	<b>6963809.86</b>

**Details of Pass book and Cash book balance as on 31.03.2022**

Sl.No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622250005 560	Syndicate Bank	6380867.86	6380867.86	0.00
2	SBI Cash Book	38584097346	SBI Burla ,	199387.95	199387.95	0.00
3	Hall Dev. cash Book	80622250005 555	Syndicate Bank	383554.05	383554.05	0.00
	<b>TOTAL</b>			<b>6963809.86</b>	<b>6963809.86</b>	<b>0.00</b>

**8. University Guest House -**

a) Name of the Warden – Associate Prof. , Department of EI & TC Eng. .

b) Hall Asst - Sri Aswini Mohapatra

In the Last Year Audit Report the Closing balance of SBI Burla was left. So the Opening balance is revised as per the actual position of Passbooks.

**Financial Position**



Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	1323033.75	316012	1639045.75	26400.00	1678459.77
2	SBI Cash Book	115112.00	3139.00	118251.00	0.00	118251.00
	<b>TOTAL</b>	<b>1438145.75</b>	<b>319151.00</b>	<b>1757296.75</b>	<b>26400.00</b>	<b>1796710.77</b>

**Details of Closing Balance as on 31.03.2022**

Sl. No.	Name of the Cash Book	In FDR	In Bank	Total
1	Syndicate Cash Book	599865.14	1078294.63	1678159.77
2	SBI Cash Book	0.00	118251.00	118251.00
	<b>TOTAL</b>	<b>599865.14</b>	<b>1196545.63</b>	<b>1796410.77</b>

**Details of Pass book and Cash book balance as on 31.03.2022**

Sl.No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622200012390	Syndicate Bank	1678159.77	1678159.77	0.00
2	SBI Cash Book	31487808387	SBI Burla	118251	118251	0.00
	<b>TOTAL</b>			<b>1796410.77</b>	<b>1796410.77</b>	<b>0.00</b>

**9. Arundhati Hall of Residence –**

- a) Name of the Warden – Dr Madhusmita Panda, Department of EI & TC Engg .
- b) Asst. Warden – Mr Ramakrushna Dandapani , Department of Computer application. .
- c) Hall Asst - Sri Dillip kumar swain

**9. Arundhati of Residence**
**Financial Position**

Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	577686.87	9989287.80	10566974.67	7322129.00	3244845.67
2	SBI Cash Book	886824.33	252029.00	1138853.33	970177.00	168676.33
3	Hall Dev cash Book	220080.92	1018709.00	1238789.92	887526.00	351263.92

	<b>TOTAL</b>	<b>1684592.12</b>	<b>11260025.80</b>	<b>12944617.92</b>	<b>9179832.00</b>	<b>3764785.92</b>
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**Details of Closing Balance as on 31.03.2022**

Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	1135.00	3243710.67	3244845.67
2	SBI Cash Book	28.00	168648.33	168676.33
3	Hall Dev cash Book	9303.00	341960.92	351263.92
	<b>TOTAL</b>	<b>10466.00</b>	<b>3754319.92</b>	<b>3764785.92</b>

**Details of Pass book and Cash book balance as on 31.03.2022**

Sl.No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622210002 620	Syndicate Bank	3299676.67	3244845.67	54831.00
2	SBI Cash Book	10754945270	SBI Burla	172282.33	168676.33	3606.00
3	Hall Dev. cash Book	80622250001 3412	Syndicate Bank	350783.92	351263.92	-480.00
	<b>TOTAL</b>			<b>3822742.92</b>	<b>3764785.92</b>	<b>57957.00</b>

**Reconciliation**

		Addition	Deduction	BALANCE
1		<b>SYN-80622210002620</b>		
a	<b>Balance as per cash book on 31.03.22</b>			<b>32,44,845.67</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	cheque no.- 485370/31.03.2022 has not been encased	25,000.00		
	Cheque no- 238195/31.03.2022 has not been encased.	1,740.00		
	Cheque no	5,470.00		

	-485351/20.03.2022 has not been encased			
	Cheque no.- 238204/01.03.2022 has not been encased	2,000.00		
	student collection not booked in cash book	16,000.00		
	cheque no-390287/9.10.2021 actual amount has not been deducted from passbook rest amount to be booked in cash book	4,621.00		
c	<b>Total addition/deduction</b>	<b>54,831.00</b>	-	
d	Balance arrived in audit			32,99,676.67
e	<b>Pass Book balance as on 31.3.22</b>			<b>32,99,676.67</b>
f	Unreconciled Difference			-

		Addition	Deduction	BALANCE
2	<b>SBI-10754945270</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>1,68,676.33</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	interest credited on 25.12.21 has not booked in cashbook	2,495.00		
	interest credited on 25.03.22 has not booked in cashbook	1,139.00		
	Less -cash has to be booked		28.00	
c	<b>Total addition/deduction</b>	<b>3,634.00</b>	<b>28.00</b>	
d	Balance arrived in audit			1,72,282.33

e	<b>Pass Book balance as on 31.3.22</b>			<b>1,72,282.33</b>
f	Unreconciled Difference			-
<b>3</b>				
<b>sync dev. - 80622200013412</b>				
a	<b>Balance as per cash book on 31.03.22</b>			<b>3,51,263.92</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	Interest credited on 25.12.21 has not booked in cashbook			
	less-cash has to be booked as totalling mistake in cash book		9,000.00	
	cheque no-119244/0 7.04.2022 has not been encased	9,000.00		
	less -cheque book charge on 02.11.2021 has to be booked in cashbook		117.00	
	less-interest has to be booked in cashbook		363.00	
c	<b>Total addition/deduction</b>	9,000.00	<b>9,480.00</b>	
d	Balance arrived in audit			3,50,783.92
e	<b>Pass Book balance as on 31.3.22</b>			<b>3,50,783.92</b>
f	Unreconciled Difference			-

**10. Visakha Hall of Residence –**

- a) Name of the Warden – Dr Nutan Saha, Asst. Prof. Electrical Engg.
- b) Asst. Warden – Dr Prasanta kumar Padhi, Department of Humanities. .
- c) Hall Asst - Sri Sangram Mohanty

**Financial Position**

Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	2970448.49	7443230.3	10413678.79	3312663.00	7101015.79
2	SBI Cash Book	593107.50	7854355.00	8447462.50	8053310.50	394152.00
3	Hall Dev. cash Book	56862.96	484913.00	541775.96	255528.00	286247.96
	<b>TOTAL</b>	<b>3620418.95</b>	<b>15782498.30</b>	<b>19402917.25</b>	<b>11621501.50</b>	<b>7781415.75</b>

**Details of Closing Balance as on 31.03.2022**

Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	0.00	7101015.79	7101015.79
2	SBI Cash Book	0.00	394152.00	394152.00
3	Hall Dev. cash Book	0.00	286247.96	286247.96
	<b>TOTAL</b>	<b>0.00</b>	<b>7781415.75</b>	<b>7781415.75</b>

**Details of Pass book and Cash book balance as on 31.03.2022**

Sl. No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622210002 601	Syndicate Bank	7101015.79	7101015.79	0.00
2	SBI Cash Book	31238867097	SBI Burla	397009	394152	2857.00
3	Hall Dev. cash Book	80622200013 504	Syndicate Bank	303447.96	286247.96	17200.00
	<b>TOTAL</b>			<b>7801472.75</b>	<b>7781415.75</b>	<b>20057.00</b>

**Reconciliation**

	Addition	Deduction	BALANCE
1	sbi -31238867097		
a	Balance as per cash book on 31.03.22		<b>3,94,152.00</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till		

	31.03.21			
	Amount credited in passbook on 25.05.2021 not taken to cash book	3,447.00		
	Less-cheque book charge has to be booked		590.00	
c	<b>Total addition/deduction</b>	<b>3,447.00</b>	<b>590.00</b>	
d	Balance arrived in audit			3,97,009.00
e	<b>Pass Book balance as on 31.3.22</b>			<b>3,97,009.00</b>
f	Unreconciled Difference			-

		Addition	Deduction	BALANCE
2	<b>Visakha Dev fund-80622200013504</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>2,86,247.96</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	Ch. no-004076/07.03 .2022 has not been encased	10,700.00		
	Ch. no-004080/31.03 .2022 has not been uncashed	6,500.00		
c	<b>Total addition/deduction</b>	<b>17,200.00</b>	<b>-</b>	
d	Balance arrived in audit			3,03,447.96
e	<b>Pass Book balance as on 31.3.22</b>			<b>3,03,447.96</b>
f	Unreconciled Difference			-

**11. Pulastya Hall of Residence –**

- a) Name of the Warden – Dr Sudhansu Ranjan Das, Asso. Prof. Production Engg.  
 b) Asst. Warden – Dr Krushna Prasad Sarangi , Asst. Prof. Chemical

c) Hall Asst - Sri Sutrajit Bera

Financial Position						
Sl. No.	Name of the Cash Book	Opening Balance as on 01.04.2021	Receipt during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022
1	Syndicate Cash Book	2047605.23	11037158	13084763.23	3424254.00	9660509.23
2	SBI Cash Book	2239834.20	5418053.64	7657887.84	6638988.50	1018899.34
3	Hall Dev. cash Book	870498.98	404723.00	1275221.98	163858.00	1111363.98
	<b>TOTAL</b>	<b>5157938.41</b>	<b>16859934.64</b>	<b>22017873.05</b>	<b>10227100.50</b>	<b>11790772.55</b>

Details of Closing Balance as on 31.03.2022				
Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	1524.00	9658985.23	9660509.23
2	SBI Cash Book	725.00	1018174.34	1018899.34
3	Hall Dev. cash Book	0.00	1111363.98	1111363.98
	<b>TOTAL</b>	<b>2249.00</b>	<b>11788523.55</b>	<b>11790772.55</b>

Details of Pass book and Cash book balance as on 31.03.2022						
Sl. No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622210004 286	Syndicate Bank	9660509.23	9660509.23	0.00
2	SBI Cash Book	34071974218	SBI Burla	1018899.34	1018899.34	0.00
3	Hall Dev. cash Book	80622250001 3369	Syndicate Bank	1111363.98	1111363.98	0.00
	<b>TOTAL</b>			<b>11790772.55</b>	<b>11790772.55</b>	<b>0.00</b>

12. Vasistha Hall of Residence –

a) Name of the Warden – Dr M. K Sutar, Mechanical ENGG.

b) Asst. Warden – Dr Krushna Prasad Sarangi, Asst. Prof. Chemical

c) Hall Asst - Sri Indramani Sahoo

12. Vasistha hall of Residence						
Financial Position						
Sl. No.	Name of the	Opening	Receipt	Total	Expenditure	Closing

	Cash Book	Balance as on 01.04.2021	during the year		during the year	Balance as on 31.03.2022
1	Syndicate Cash Book	424743.87	10619280	11044023.87	8475724.00	2568299.87
2	SBI Cash Book	796921.99	99216.00	896137.99	725675.00	170462.99
3	Hall Dev cash Book	21642.13	401346.00	422988.13	88101.00	334887.13
	<b>TOTAL</b>	<b>1243307.99</b>	<b>11119842.00</b>	<b>12363149.99</b>	<b>9289500.00</b>	<b>3073649.99</b>

**Details of Closing Balance as on 31.03.2022**

Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1	Syndicate Cash Book	0.00	2568299.87	2568299.87
2	SBI Cash Book	0.00	170462.99	170462.99
3	Hall Dev. cash Book	0.00	334887.13	334887.13
	<b>TOTAL</b>	<b>0.00</b>	<b>3073649.99</b>	<b>3073649.99</b>

**Details of Pass book and Cash book balance as on 31.03.2022**

Sl.No.	Name of the Cash Book	Bank Account No.	Name of the Bank	Balance as on 31.03.2022 In Pass Book	Balance as on 31.03.2022 In Cash Book	Difference
1	Syndicate Cash Book	80622210003304	Syndicate Bank	2628862.87	2568299.87	60563.00
2	SBI Cash Book	10754945281	SBI Burla	170462.99	170462.99	0.00
3	Hall Dev. cash Book	80622200013580	Syndicate Bank	352632.13	334887.13	17745.00
	<b>TOTAL</b>			<b>3151957.99</b>	<b>3073649.99</b>	<b>78308.00</b>

**Reconciliation**

		Addition	Deduction	BALANCE
1		<b>Hall Dev-80622200013580</b>		
a	<b>Balance as per cash book on 31.03.22</b>			<b>3,34,887.13</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till			



	31.03.21			
	Ch. No-347448/05.03.22 Has not been encased till 31.03.2022	5,515.00		
	Ch. No-347453/23.03.22 Has not been encased till 31.03.2022	5,990.00		
	Ch. No-347456/30.03.22 Has not been Encased till 31.03.2022	6,240.00		
c	<b>Total addition/deduction</b>	<b>17,745.00</b>	-	
d	Balance arrived in audit			3,52,632.13
e	<b>Pass Book balance as on 31.3.22</b>			<b>3,52,632.13</b>
f	Unreconciled Difference			-

		Addition	Deduction	BALANCE
2	<b>Vasistha canara bank-80622210003304</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>25,68,299.87</b>
b	Add- The amount shown expenditure from Cash book but not debited from Pass book till 31.03.21			
	Cheque no-30755/30.03.22	3,200.00		
	cheque no-30751/25.03.22	63,900.00		
	cheque no-465970/23.03.22	5,000.00		
	cheque no-465967/23.03.22	3,100.00		
	cheque no 465966/23.03.22	2,800.00		
	cheque no-465965/23.03.22	29,200.00		

	cheque no-465964/22.03.22	11,200.00		
	Less-cheque no-251861/08.10.21 less debited		31,968.00	
	Less-cheque no-4518651/08.10.21 less debited		20.00	
	Less-cheque no-347600 /27.11.21 less debited		25,849.00	
c	<b>Total addition/deduction</b>	1,18,400.00	<b>57,837.00</b>	
d	Balance arrived in audit			26,28,862.87
e	<b>Pass Book balance as on 31.3.22</b>			<b>26,28,862.87</b>
f	Unreconciled Difference			-

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**
**17.1 - Audit on Unit/ Department-**

There is no separate Units or Department associated to VSSUT Burla during the period 2021--22.

**PARA: 18 MISCELLANEOUS**
**18.1 - STAFF POSITION-**

The Staff Position for the year 2021-22 under VSSUT Burla are as follows.

SINo.	Name of the employee	Designation	Period of incumbacy	Service Status			GPG/PRAN
				Continued	Transferred organisation	Date of Retirement/Deputation/Leave/Suspension	
1	Prof Bansidhar Majhi	Vice-Chancellor	01.04.2021 to 31.03.2022		Taken over charge	06.08.2021	

2	Smt. Upama Kalo	Registrar	01.04.2021 to 31.03.2022	Yes			
3	Sri Nilam Prakash Kujur	Comptroller of Finance	01.04.2021 to 31.03.2022		Relieved	14.09.2021	
4	Sri Tularam Kalet	Comptroller of Finance	01.04.2021 to 31.03.2022		Taken over charge	14.09.2021	
5	Dr.B.B.Pati	Professor	01.04.2021 to 31.03.2022	Yes			
6	Dr.R.Panda	Professor	01.04.2021 to 31.03.2022	Yes			
7	Dr.Amar Nath Nayak	Professor	01.04.2021 to 31.03.2022	Yes			
8	Dr.Prakash Kumar Hota	Professor	01.04.2021 to 31.03.2022	Yes			
9	Dr.Jaydev Rana	Professor	01.04.2021 to 31.03.2022	Yes			P-382
10	Dr.Debadutta Mishra	Professor	01.04.2021 to 31.03.2022	Yes			P-377
11	Dr. P.C. Swain	Professor	01.04.2021 to 31.03.2022	Yes			
12	Dr.Sarat Ku.Swain	Professor	01.04.2021 to 31.03.2022	Yes			P-564
13	Dr.Pradip Kumar Pradhan	Professor	01.04.2021 to 31.03.2022	Yes			P-380
14	Dr.P.R.Dash	Professor	01.04.2021 to 31.03.2022	Yes			
15	Dr.Sudhansu Sekhar Das	Professor	01.04.2021 to 31.03.2022	Yes			110054429042
16	Dr.Sidhartha Panda	Professor	01.04.2021 to 31.03.2022	Yes			110034303653
17	Dr. P.K. Kar	Professor	01.04.2021 to 31.03.2022	Yes			
18	Dr.Debabrat	Professor	01.04.2021	Yes			1100744290

	a Dhupal		to 31.03.2022				41
19	Dr. Piyush Ranjan Das	Professor	01.04.2021 to 31.03.2022	Yes			1100043034 70
20	Dr. Jayaprakash Panda	Professor	01.04.2021 to 31.03.2022	Yes			1100144290 44
21	Dr. Amiya Kumar Rath	Professor	01.04.2021 to 31.03.2022	on lien	NAAC Benguluru	14.12.2018	1100743034 41
22	Dr. Rahas Bihari Panda	Professor	01.04.2021 to 31.03.2022		Retired	28.02.2022	P-565
23	Dr. Sanjay Kumar Patro	Professor	01.04.2021 to 31.03.2022	Yes			1100457371 70
24	Dr. M. R. Panigrahi	Professor	01.04.2021 to 31.03.2022	Yes			1100980311 73
25	Dr. Rabindra Kumar Sahu	Professor	01.04.2021 to 31.03.2022	Yes			1100843036 42
26	Dr. Sukalyan Dash	Professor	01.04.2021 to 31.03.2022	Yes			P-519
27	Dr. Jyoti Ranjan Mohanty	Professor	01.04.2021 to 31.03.2022	Yes			1100843037 71
28	Dr. B. B. Pani	Professor	01.04.2021 to 31.03.2022	Yes			
29	Dr. S. K. Sarangi	Professor	01.04.2021 to 31.03.2022	Yes			
30	Dr. Sanjay Agrawal	Professor	01.04.2021 to 31.03.2022	Yes			
31	Dr. Rakesh Rosan Dash	Professor	01.04.2021 to 31.03.2022	Yes			1100909969 68
32	Dr. Manas Ranjan Kabat	Professor	01.04.2021 to 31.03.2022	Yes			
33	Dr. Priyaranjan Mohapatra	Professor	01.04.2021 to 31.03.2022	Yes			1110043034 59
34	Dr. Ramakanta	Professor	01.04.2021 to	Yes			1100457371 84

	Panigrahi		31.03.2022				
35	Dr. Susanta Kumar Paikray	Professor	01.04.2021 to 31.03.2022	Yes			111004303431
36	Dr. Sushanta Kumar Badjena	Professor	01.04.2021 to 31.03.2022	Yes			110004303773
37	Dr.H.S.Behera	Professor	01.04.2021 to 31.03.2022	Yes			
38	Dr. Ganeswar Nath	Professor	01.04.2021 to 31.03.2022	Yes			110094303471
39	Dr. Harish Kumar Sahoo	Professor	01.04.2021 to 31.03.2022	Yes			110067224973
40	Dr. Anil Kumar Kar	Professor	01.04.2021 to 31.03.2022	Yes			P-539
41	Dr.Prasant Nanda	Professor T&P	01.04.2021 to 31.03.2022	Yes			P-507
42	<b>Dr.N.P.Rath</b>	<b>Asso. Professor</b>	<b>01.04.2021 to 31.03.2022</b>		<b>VRS</b>	<b>08.03.2022</b>	<b>P-433</b>
43	Dr.Debasish Mishra	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
44	Dr.M.R.Pradhan	Asso. Professor	01.04.2021 to 31.03.2022	Yes			P-511
45	Dr.Manish Tripathy	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
46	Dr.B.B.Mangaraj	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
47	Dr.Ajaya Ku.Nayak	Asso. Professor	01.04.2021 to 31.03.2022		Expired	23.07.2021	110034718634
48	Dr.Nilamani Bhoi	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110034303619
49	Dr.Trinath Biswal	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110034303457
50	Dr.Padmanav Dash	Asso. Professor	01.04.2021 to	Yes			110054718633

			31.03.2022				
51	Dr.Suvasini Panigrahi	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110004303453
52	Dr.Kamal Pal	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110094303776
53	Dr. Sasmita Kumari Padhy	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110045737167
54	Dr. Debabrata Giri	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110013959391
55	Dr. Sucheta Panda	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110025737168
56	Dr. Chitta Ranjan Deo	Asso. Professor	01.04.2021 to 31.03.2022	Yes			111007722474
57	Dr. Saubhagya Kumar Panigrahi	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
58	Dr. Banaja Mohanty	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
59	Dr.M.K.Jena	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
60	Dr. Rakesh Mohanty	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
61	Dr.Kabiraj Sethi	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
62	Mrs.Punyapriya Mishra	Asso. Professor	01.04.2021 to 31.03.2022	Yes			111004303767
63	Dr. Prasanta Kumar Pradhan	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
64	Dr. Siba Prasada Panigrahi	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110078030882
65	Dr. Manas Ranjan Senapati	Asso. Professor	01.04.2021 to 31.03.2022	Yes			111008031181
66	Dr. Arunanshu	Asso. Professor	01.04.2021 to	Yes			110068031183

	Mahapatro		31.03.2022				
67	Dr. Arun Kumar Rout	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110008031172
68	Dr. Nirmala Kumar Kund	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110008030930
69	Dr. Bharati Mohapatra	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110121119146
70	Dr. Pradip Kumar Sahu	Asso. Professor	01.04.2021 to 31.03.2022	Yes			111004705840
71	Dr. Gyan Ranjan Biswal	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110101119147
72	Dr. Satyabrata Das	Asso. Professor	01.04.2021 to 31.03.2022	Yes			111004303445
73	Dr. Santi Behera	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
74	Dr. Papia Ray	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110034303636
75	Dr. Sarojrani Pattnaik	Asso. Professor	01.04.2021 to 31.03.2022	Yes			110024303788
76	Dr. Pankaj Charan Jena	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
77	Dr. Sudhansu Ranjan Das	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
78	Dr. Prakash Chandra Mishra	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
79	Dr. Trupti Ranjan Mahapatra	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
80	Dr. Aurobinda Mohanty	Asso. Professor	01.04.2021 to 31.03.2022	Yes			
81	Dr. Rabindra Behera	Superintendent, CW	01.04.2021 to 31.03.2022	Yes			
82	Dr. Jayaprakash Paramguru	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110064303464

83	Dr. Achyut Kumar Panda	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110084303463
84	Dr. Santanu Sengupta	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110074303469
85	Dr. Sunanda Kumari Patri	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110094303468
86	Mrs. Sudhira Rath	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
87	Dr. Pandaba Patro	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110087722475
88	Dr. Hrushikesh Barick	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110017722473
89	Sri Basant Kumar Rana	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
90	Dr.S.P.Sahoo	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110044303451
91	Mrs.Ashapura Dash	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110024303466
92	Mr.Hrudanda Pradhan	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110004303615
93	Mr.Bidyadhar Rout	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110054303635
94	Mrs.Diptimayee Konhar	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110074303617
95	Mrs.Mamun Mishra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110094303650
96	Mrs.Sarmila Garnaik	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110074303634
97	Mr.Lingaraj Dora	Asst. Professor	01.04.2021 to 31.03.2022	Yes			111004303655
98	Mr.Bikramaditya Das	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110084303625
99	Mr.Deepak	Asst.	01.04.2021	Yes			1100443036



	Ku.Lal	Professor	to 31.03.2022				44
100	Mr.Debasish Tripathy	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100143037 83
101	Mr.Ramesh Chandra Prusty	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100143036 37
102	Mrs.Sasmita Behera	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
103	Mr.Sanjeeb Ku.Nayak	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100543034 42
104	Mr.D.Chandr a Sekhar Rao	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100243034 52
105	Mr.Kishore Ku.Sahu	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100243034 49
106	Mr.Saroj Ku.Padhan	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1110043034 28
107	Mr.Suwendu Narayan Mishra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100243036 31
108	Miss.Jayanti Munda	Asst. Professor	01.04.2019 to 31.03.2020	Yes			1100543034 39
109	Mrs.Sasmita Acharya	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100843034 46
110	Mr.Prabir Ku.Jena	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100143034 27
111	Mrs.Sasmita Behera (IT)	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
112	Mr.Bandan Ku.Bhoi	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100743036 20
113	Miss.Sumitr a Kisan	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100643034 50
114	Mr.S. K.Sathua	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100543037 64
115	Mr.Aditya Ku.Hota	Asst. Professor	01.04.2021 to	Yes			1100543036 21

			31.03.2022			
116	Mrs.Etuari Oram	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110094303454
117	Mr.Ramakrishna D.S.	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110034303460
118	Mr.Bighnaraj Naik	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110034303443
119	Mrs.Leena Sinha	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110024303435
120	Mr. Bibhuti Prasad Sahu	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110094303633
121	Ms.Sunita Singh Naik	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110034303779
122	Mr.Parsuram Nayak	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110094718631
123	Miss Rosy Pradhan	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110054303649
124	Dr. Sheeja K.L.	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110094429040
125	Miss Bineeta Soreng	Asst. Professor	01.04.2021 to 31.03.2022	Yes		111004303641
126	Sri Bijay Kumar Sa	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110064303626
127	Sri Gyanaranjan Shial	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110084314690
128	Sri Rajiv Lochan Sahu	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110034429043
129	Sri Ananda Kumar Behera	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110024303628
130	Mrs. Madhusmita Panda	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110024303614
131	Dr. Ashok Kumar Sahoo	Asst. Professor	01.04.2021 to 31.03.2022	Yes		110014303430

132	Dr. Pradipta Kumar Das	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110074303455
133	Dr. Swagatika Mishra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			111004303784
134	Miss Nutan Saha	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110014303654
135	Mrs. Rasmita Sahu	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110034303622
136	Sri Prasanta Kumar Parida	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110034303622
137	Miss Janaki Dehury	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110074303777
138	Dr. Pragyan Paramita Mohanty	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110014303766
139	Dr. Debasmita Mishra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110054303781
140	Miss Gargi Bhattacharjee	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110064303447
141	Dr. Itishree Nayak	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110084303429
142	Sri Manasa Ranjan Jena	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110094303616
143	Sri Atul Vikash Lakra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110014303444
144	Dr. Aruna Kumar Barick	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110014303458
145	Sri Sidheswar Behera	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110004303467
146	Sri Dinesh Kumar Mishra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110044303773
147	Sri Gautam Behera	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110064303772
148	Dr.	Asst.	01.04.2021	Yes			1100143036

	Raseswari Pradhan	Professor	to 31.03.2022				40
149	Dr. Smrutiranjana Mohapatra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100643036 12
150	Dr. Lakshmi Praveen Pogula	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100743034 72
151	Sri Rajat Kanti Samal	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100643036 43
152	Miss Debidasi Mohanty	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1110043036 38
153	Sri Dharamvir Kumar	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100443036 27
154	Miss Laxmipriya Mohanty	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100643034 33
155	Miss Sangeeta Sa	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100443036 30
156	Dr. Bharadwaj Nanda	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1110057371 78
157	Sri Johnson B. Lakra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100543037 78
158	Mrs. Lopamudra Ghadei	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100443036 13
159	Mrs. Sakambari Mahapatra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100543036 18
160	Dr. Janhabi Meher	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100043034 36
161	Miss Rupashree Ragini Sahoo	Asst. Professor	01.04.2019 to 31.03.2020	Yes			1100843034 32
162	Dr. Mihir Kimar Sutar	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100343037 65
163	Dr. Ashish Kumar Sharma	Asst. Professor	01.04.2021 to 31.03.2022	Yes			1100043036 29
164	Dr. Santosh	Asst.	01.04.2021	Yes			1100857371

	Kumar Majhi	Professor	to 31.03.2022				82
165	Miss Nivedita Patel	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110015737180
166	Mrs. Madhusmita Pradhan	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110005737169
167	Sri Suresh Kumar Srichandan	Asst. Professor	01.04.2021 to 31.03.2022	Yes			111005737181
168	Mrs. Prangya Mohanty	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110065737166
169	Tunirani Nayak	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110005737172
170	Sanghamitra Jena	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110055737175
171	Alina Mishra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110095737173
172	Sri Nilakantha Sahu	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110015737177
173	Sri Amit Kumar Behera	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110025737185
174	Miss Subhadra Sahoo	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110035737176
175	Dr. Soumya Saswati Sarangi	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110025737171
176	Sri Krushna Prasad Shadangi	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110085737179
177	Mrs. Renu Prava Dalai	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110075737174
178	Sri Akash Kumar Nayak	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110095737187
179	Miss Jhunarani Ojha	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110003485631
180	Mrs. Santi Kumari	Asst. Professor	01.04.2021 to	Yes			111004070019

	Behera		31.03.2022				
181	Sri Veda Prakash	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110062426242
182	Mrs. Lipsamayee Mishra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110008031169
183	Miss Smita Pradhan	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110048031170
184	Mrs. Sunita Sethy	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110098030928
185	Mrs. Anisha Ekka	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110068031166
186	Ms. Sagarika Rout	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110028031171
187	Mrs. Alina Dash	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110088031182
188	Sri Layatitdev Das	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110068030924
189	Sri Sambeet Kumar Sahu	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110048031167
190	Sri Premananda Ekka	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110028031168
191	Mrs. Manila Mallik	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110098030931
192	Sri Anil Kumar Murmu	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110058030883
193	Sri Birendra Kumar Barik	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110058030933
194	Sri Amit Mallick	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110078030932
195	Sri Shasanka Sekhar Dalai	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110028030926
196	Sri Prasant Barla	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110098030881

197	Dr. Ramakrishna Dandapat	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110008030927
198	Sri Subrat Kumar Sethi	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110078031174
199	Dr. Prasanta Kumar Padhi	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110181119434
200	Sri Pratyusha Pratik	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110078030929
201	Dr. Lipika Parida	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110018030885
202	Dr. Bigyan Ranjan Jali	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110088030923
203	Sri Gourahari Behera	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110048030925
204	Sri Pratap Kumar Pradhan	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110038030884
205	Dr. Kshiramani Naik	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110101119150
206	Dr. Jasvirnder Pal Singh Viridi	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110191119148
207	Sri Ajaya Kumar Das	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110171119149
208	Sri Jatin Kumar Pradhan	Asst. Professor	01.04.2021 to 31.03.2022	Yes			110191119148
209	Miss Kajal Swain	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
210	Sri Sushant Kumar Sial	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
211	Dr. Priyadarshi Tapas Ranjan Swain	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
212	Miss	Asst.	01.04.2021	Yes			

	Kirtisuta Bhoi	Professor	to 31.03.2022				
213	Sri Amit Chatterjee	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
214	Dr. Jhasaketan Bhoi	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
215	Sri Niran Meher	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
216	Sri Santosh Kumar Sahu	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
217	Sri Radhashyam Patra	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
218	Sri K. Sujita Kumar Achary	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
219	Sri Shaswat Sekhar Sarangi	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
220	Miss Abhayaa Nayak	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
221	Dr. Kiran Kumar Ekka	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
222	Sri Auro Kumar Sahoo	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
223	Sri Chandramani	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
224	Miss Parbati Naik	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
225	Dr. Mahapatra Prakash Kumar Sahoo	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
226	Miss Bisaya Bhoi	Asst. Professor	01.04.2021 to 31.03.2022	Yes			
	<b>NON-TEACHING STAFF</b>						



SI No.	Name of the employees	Designation	Period of incumbacy	Service Status			GPF/PRAN
				Continued	Transper/D eputation	Retired	
1	K.C.Pradhan	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
2	B.K. Bhoi	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
3	T.R.Mohanty	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
4	B.K.Biswal	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
5	S.K.Acharya	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
6	A.K.Satpathy	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
7	N.K.Mishra	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
8	K.P.Khandit	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
9	P.K.Sahu	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
10	Guptanchal Rath	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
11	D.K.Biswal	Sr.Instructor	01.04.2021 to 31.03.2022	Yes			
12	Santosh Behera	Mech. Grade-I	01.04.2021 to 31.03.2022	Yes			
13	Pitabas Ojha	Mech. Grade-I	01.04.2021 to 31.03.2022	Yes			
14	Dumka Murmu	Mech. Grade-I	01.04.2021 to 31.03.2022	Yes			
15	S. K. Dehuri	Mech. Grade-I	01.04.2021 to 31.03.2022	Yes			
16	A. K. Meher	Mech.	01.04.2021	Yes			

		Grade-II	to 31.03.2022				
17	Simanchal Mohapatra	Mech. Grade-II	01.04.2021 to 31.03.2022	Yes			
18	Surendra Swain	Mech. Grade-II	01.04.2021 to 31.03.2022	Yes			
19	Bhagaban Tudu	Mech. Grade-II	01.04.2021 to 31.03.2022	Yes			
20	Rajendra Samal	Mech. Grade-II	01.04.2021 to 31.03.2022	Yes			
21	Sanatan Khuntia	Mech. Grade-II	01.04.2021 to 31.03.2022	Yes			
22	Pravakar Samal	Mech. Grade-II	01.04.2021 to 31.03.2022	Yes			
23	N. C. Mohanty	C. Supervisor	01.04.2021 to 31.03.2022	Yes			
24	Shayamapa da Tripathy	Comp. Programmer	01.04.2021 to 31.03.2022	Yes			
25	M. K. Patel	Tech. Assistant	01.04.2021 to 31.03.2022	Yes			
26	Balista Sohela	O.S.	01.04.2021 to 31.03.2022	Yes			
27	L. Kujur	Section Officer	01.04.2021 to 31.03.2022	Yes			
28	H. S. Panda	Section Officer	01.04.2021 to 31.03.2022	Yes			
29	P. Rout	Section Officer	01.04.2021 to 31.03.2022		Retired	28.02.2022	
30	B. C. Ojha	Senior Assistant	01.04.2021 to 31.03.2022		Retired	31.05.2021	
31	S. K. Panda	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
32	P. C. Khadia	Senior Assistant	01.04.2021 to	Yes			

			31.03.2022				
33	S. C. Rout	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
34	M. R. Nayak	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
35	P. N. Biswal	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
36	B. Rath	Senior Assistant	01.04.2021 to 31.03.2022		Retired	31.05.2021	
37	R.N. Kanungo	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
38	B. B. Rao	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
39	S. S. Mohanty	Senior Assistant	01.04.2021 to 31.03.2022	Yes			PF-486
40	Pradeep Ku. Sinha	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
41	D. K. Swain	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
42	Asit Kumar Pradhan	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
43	Bandana Deoriya	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
44	Lakshman Meher	Senior Assistant	01.04.2021 to 31.03.2022	Yes			1100647186 38
45	Chandan Ku.Seth	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
46	K. K. Kar	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
47	Rinki Bhoi	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
48	Chitta Ranjan Biswal	Senior Assistant	01.04.2021 to 31.03.2022	Yes			

49	Harendra Ku.Padhee	Senior Assistant	01.04.2021 to 31.03.2022	Yes			
50	P. K. Behera	Demonstrator	01.04.2021 to 31.03.2022	Yes			
51	C.D. Patra	PA	01.04.2021 to 31.03.2022		on lien		
52	Sangram Mohanty	Sr. Steno	01.04.2021 to 31.03.2022	Yes			
53	B. K. Murty	Sr. Steno	01.04.2021 to 31.03.2022		Expired	06.05.2021	
54	Krushna Nanda	Mechanic Gr-III	01.04.2021 to 31.03.2022	Yes			
55	Jaharlal Maharana	Mechanic Gr-III	01.04.2021 to 31.03.2022	Yes			
56	P. K. Das	Mechanic Gr-III	01.04.2021 to 31.03.2022	Yes			
57	Kabi Mahananda	Mason	01.04.2021 to 31.03.2022		Retired	28.02.2022	
58	A. C. Pal	Tracer	01.04.2021 to 31.03.2022	Yes			
59	B. K. Mohanty	Tele. Operator	01.04.2021 to 31.03.2022	Yes			
60	B. Gantayat	Tele. Operator	01.04.2021 to 31.03.2022		Retired	31.03.2022	
61	Indramani Sahoo	Care-Taker	01.04.2021 to 31.03.2022		Retired	31.03.2022	
62	A.K.Sarangji	Care-Taker	01.04.2021 to 31.03.2022		Retired	30.11.2021	
63	Pratima Mahana	Asst.Hostel Matron	01.04.2021 to 31.03.2022	Yes			
64	P.K.Purohit	Pharmacist	01.04.2021 to 31.03.2022	Yes			
65	P.K.Bhoi	Ferro Printer	01.04.2021	Yes			

			to 31.03.2022				
66	Niranjan Nayak	Driver	01.04.2021 to 31.03.2022	Yes			
67	Durgadas Padhan	Driver	01.04.2021 to 31.03.2022	Yes			1100480311 84
68	Narendra Ku.Parida	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
69	Cheranga Suna	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
70	Brundaban Sahu	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
71	Ghasiram Mahakur	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
72	P.K.Meher	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
73	Sudam Pradhan	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
74	S.C.Swain	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
75	M.R.Panigrahi	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
76	Balaram Mohanty	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
77	R.L.Singh	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
78	R.K.Pattnaik	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
79	A.C.Panda	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
80	P. K. Sahu	Lab.Attendant	01.04.2021 to 31.03.2022		Retired	31.01.2022	
81	Jhatu Sahoo	Lab.Attendant	01.04.2021 to	Yes			

			31.03.2022				
82	Sudarsan Pradhan	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
83	D. Mirdha	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
84	Nilamani Suna	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
85	Miss Vejasmita Bag	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
86	Sri Sagar Ranjan Samal	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
87	Sri Bishal Rao	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
88	Chandramani Singh	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
89	Rama Suna	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
90	Tankadhar Sahu	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
91	S. K. Swain	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
92	R. M. Sahu	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
93	Gopal Sandha	Lab.Attendant	01.04.2021 to 31.03.2022	Yes			
94	A. K. Rao	Head Peon	01.04.2021 to 31.03.2022		Retired	28.02.2022	
95	Murali Jena	Lib. Attendant	01.04.2021 to 31.03.2022	Yes			
96	Suresh Ch. Bhoi	Lib. Attendant	01.04.2021 to 31.03.2022	Yes			
97	B. K. Patra	Lib. Attendant	01.04.2021 to 31.03.2022	Yes			

98	B. K. Mishra	Lib. Attendant	01.04.2021 to 31.03.2022	Yes			
99	P. K. Swain	Lab. Attendant	01.04.2021 to 31.03.2022	Yes			
100	Dani Deep	Watchman	01.04.2021 to 31.03.2022	Yes			
101	Kirtan Patra	Watchman	01.04.2021 to 31.03.2022	Yes			
102	Sukanta Prusty	Watchman	01.04.2021 to 31.03.2022	Yes			
103	B. S. Barik	Watchman	01.04.2021 to 31.03.2022	Yes			
104	Govinda Panda	Watchman	01.04.2021 to 31.03.2022	Yes			
105	Chhabin Sandha	Watchman	01.04.2021 to 31.03.2022	Yes			
106	Dasarathi Sendria	Watchman	01.04.2021 to 31.03.2022	Yes			
107	Braja Bibhar	Mali	01.04.2021 to 31.03.2022	Yes			
108	Sudarsan Mirdha	Mali	01.04.2021 to 31.03.2022	Yes			
109	Bhaskar Nayak	Mali	01.04.2021 to 31.03.2022	Yes			
110	Amulya Rout	Peon	01.04.2021 to 31.03.2022	Yes			
111	Gajendra Suna	Peon	01.04.2021 to 31.03.2022	Yes			
112	Surendra Nath Sahu	Peon	01.04.2021 to 31.03.2022	Yes			
113	Upendra Pradhan	Peon	01.04.2021 to 31.03.2022	Yes			
114	Bijaya Ku.	Peon	01.04.2021	Yes			

	Pradhan		to 31.03.2022				
115	C. D. Behera	Peon	01.04.2021 to 31.03.2022	Yes			
116	R. K. Kaudi	Peon	01.04.2021 to 31.03.2022	Yes			
117	Srikanta Mohapatra	Peon	01.04.2021 to 31.03.2022	Yes			
118	Anil Mahanta	Peon	01.04.2021 to 31.03.2022	Yes			
119	Parsu Haripal	Peon	01.04.2021 to 31.03.2022	Yes			
120	Santosh Mahananda	Peon	01.04.2021 to 31.03.2022	Yes			
121	R. C. Sahoo	Treasury Sarkar	01.04.2021 to 31.03.2022	Yes			
122	Suresh Ch. Nayak	Daftary	01.04.2021 to 31.03.2022	Yes			
123	S. S. Biswal	Lib. Gate Keeper	01.04.2021 to 31.03.2022	Yes			
124	R. Basudev Sahu	Lib. Gate Keeper	01.04.2021 to 31.03.2022	Yes			
125	Maheswar Haripal	Cook	01.04.2021 to 31.03.2022	Yes			
126	Sarathi Sendria	Sweeper	01.04.2021 to 31.03.2022	Yes			
127	Ratha Sendria	Sweeper	01.04.2021 to 31.03.2022	Yes			
128	Prem Sendria	Sweepress	01.04.2021 to 31.03.2022	Yes			
129	Champa Negi	Sweepress	01.04.2021 to 31.03.2022	Yes			
130	B. K. Sahoo	Comp. Attendant	01.04.2021 to	Yes			



			31.03.2022				
131	Archita Nanda	Senior Librarian	01.04.2021 to 31.03.2022	Yes			
	<b>CONTRACTUAL (NON-TEACHING)</b>						
SINo.	Name of the employee	Designation	Period of incumbacy	Service Status			GPF/PRAN
				Continued	Transper/Deputation	Retired	
1	Gobardhan Suna	Junior Instructor	01.04.2021 to 31.03.2022	Yes			111008030886
2	Devi Prasanna Kanungo	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110088031652
3	Suraj Kumar Mishra	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110068031653
4	Sameer Kumar Behera	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110098031657
5	Sanjib Kumar Jena	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110008031656
6	Ratnakar Sahoo	Junior Instructor	01.04.2021 to 31.03.2022	Yes			111008031648
7	Laxman Munda	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110088031649
8	Prasanta Kumar Samal	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110098030895
9	Dibya Pratap Naik	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110048030889
10	Debraj Pandey	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110008030894
11	Sachidananda Barik	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110018031650
12	Amit Kumar Sahoo	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110028030893
13	Debashish Mishra	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110048030892

14	Sujit Mohapatra	Junior Instructor	01.04.2021 to 31.03.2022	Yes			111008031651
15	Ramji Dehury	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110141119436
16	Swarnalata Panda	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110038031646
17	Jashibhusan Pradhan	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110068030891
18	Indrajeet Bhoi	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110088030890
19	Braja Kishor Ojha	Junior Instructor	01.04.2021 to 31.03.2022	Yes			110161119435
20	Mrutyunjay Das	Mechanic Gr-III	01.04.2021 to 31.03.2022	Yes			110088030887
21	Surjyakanta Sahoo	Mechanic Gr-III	01.04.2021 to 31.03.2022	Yes			110018031647
22	Chandan Kumar Pradhan	Mechanic Gr-III	01.04.2021 to 31.03.2022	Yes			110068030888
23	Sanjaya Jagat	Mechanic Gr-III	01.04.2021 to 31.03.2022	Yes			110028031655
24	Sradhanjali Panda	Attendant	01.04.2021 to 31.03.2022	Yes			110078031644
25	Mahendra Kumar Meher	Attendant	01.04.2021 to 31.03.2022	Yes			110058031645
26	Tapa Pradipta Sanjibita Das	Caretaker	01.04.2021 to 31.03.2022	Yes			110048031654

**18.2 - Non production of Quarter Allotment File and House Rent realisation Register .POM -1 Page 1-3**

In spite of issue of POM in context of production of University quarter allotment files and registers for the year 2021-22, the above records and registers could not produced before audit for necessary verification. However the same may be produced to next audit and compliance reported.

**18.3 - NON COMPLIANCE OF AUDIT REPORT RELAVENT TO THE PREVIOUS YEARS-**

A good numbers of Audit Paragraphs are still pending for compliance and settlement as suggested in previous Audit Reports. In the statement below the image of non settlement of outstanding Paragraphs for previous two year starting from 2016-17 to 2020-21 is given

below. The Local authority is here by requested to take effective steps to settle the pending Paragraphs.( derived from on-line reports).

**A. DETAILS OF STATEMENT SHOWING LFA AUDIT PARAGRAPH PENDING FOR SETTLEMENT**

**(DERIVED FROM ON LINE REPORT).**

Sl.No.	Audit Report No. with Year of Account	Para Pending for settlement to Misappropriation of cash & loss of stock & store		Para Pending for settlement other than Misappropriation and Defalcation		Total	
		No. of Paragraph	Amount	No. of Paragraph	Amount	No. of Paragraph	Amount
1	366148/AR/2017-2018-SAMBALP UR FOR THE YEAR 2016-17	0	0	14	35426935.00	14	35426935.00
2	384953/AR/2018-2019-SAMBALP UR FOR THE YEAR 2017-18	0	0	14	67099606.42	14	67099606.42
3	466091/AR/2019-2020-SAMBALP UR FOR THE YEAR 2018-19	0	0	11	24059436.59	11	24059436.59
4	558147/AR/2020-2021-SAMBALP UR FOR THE YEAR 2019-20	0	0	11	144513468.00	11	144513468.00
5	615336/AR/2021-2022-SAMBALP UR FOR THE YEAR 2020-21	0	0	11	132470864.00	11	132470864.00
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>61</b>	<b>403570310.01</b>	<b>61</b>	<b>403570310.01</b>

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**
**19.1 - POSITION OF "Provident Fund" for the FY- 2021-22 :-**

The abstract of PF position of the Teaching/Non-Teaching Staffs of VSSUT, Burla for the period 2021-22 was worked out in audit from the PF ledgers as made available from the Finance section of this University is furnished below:-

Abstract Position of G.P.F for the FY-2021-22.			
SL. No	Particulars		Amount(Rs.)
1	Opening Balance as on 01.04.2021		151,867,645.00
2	Deposited/Recovered during the year 2021-22:-		
a	Normal Subscription	11,759,862.00	13,345,272.00
b	Additional Subscription:-	1,585,410.00	
c	PF Loan Recovery:-		4,908,275.00
3	Interest Earned during 2021-22.		10,699,996.00
4	Withdrawal/Refunded during the year 2021-22:-		
a	Temporary withdrawal:-		11,952,571.00
b	Final/Non-Refundable withdrawal:-		
5	Contributory Balance as on 31.03.2022		168,868,617.00

The details of individual staff-wise PF position for the period 2021-22 was worked out from the PF ledgers as made available from the Finance section of this University is furnished below:-

**Individual Employee wise PF Statement/Position in respect of VSSUT, Burla for the Year 2021-22**

Sl.No	Name & Designation	P.F A/C No.	O.B as on 01.04.2021			Subscription during 2021-22		Interest during 2021-22		Previous Loan Outstanding (20-21)	Loan amount recovered during 2021-22	Withdrawal during 2021-22		CB as on 31.03.2022	Loan Outstanding as on 31.03.2022
			Normal Subscription	Add. Subscription	Total	Normal	Add.	Normal	Add.			Temporary	Final		
1	Sri H.S.Panda, S. O.	298	3347354.00	377045.00	3724399.00	79600	84000.00	199,240.00	14,789.00	0.00	400,000.00	800000.00	0.00	3702028.00	400000.00

2	Sri K .C.Pr adha n, S.I.	307	6868 2.00	2394 86.00	3081 68.00	1137 92	8400 0.00	9,256 .00	9,975 .00	0.00	0.00	0.00	0.00	5251 91.00	0.00
3	Sri In dram ani Sahu, C.T.	312	8161 49.00	0.00	8161 49.00	5560 0	0.00	60,07 2.00	0.00	0.00	0.00	9318 21.00	0.00	0.00	9318 21.00
4	Sri S. C.Sw ain, Lab Asst.	314	4169 11.00	0.00	4169 11.00	4332 0	0.00	31,26 3.00	0.00	0.00	0.00	0.00	0.00	4914 94.00	0.00
5	Sri B. C Ojha, S.A.	331	1045 197.0 0	0.00	1045 197.0 0	0.00	0.00	10,14 0.00	0.00	0.00	0.00	0.00	0.00	1055 337.0 0	0.00
6	Sri P. Rout, Sr.As st.	333	3656 16.00	0.00	3656 16.00	5940 0	0.00	31,98 8.00	0.00	62,00 0.00	0.00	0.00	0.00	4570 04.00	6200 0.00
7	Prof. R.P.P anda, Prof.	334	7610 57.00	0.00	7610 57.00	2618 40	0.00	64,08 2.00	0.00	0.00	0.00	0.00	0.00	1086 979.0 0	0.00
8	Prof. P.K.H ota, Prof.	346	3589 360.0 0	0.00	3589 360.0 0	2618 40	0.00	264,8 91.00	0.00	0.00	0.00	0.00	0.00	4116 091.0 0	0.00
9	Sri Kabi Maha nand a, Ma son	347	2680 23.00	0.00	2680 23.00	4254 0	0.00	22,08 5.00	0.00	23,70 0.00	20,00 0.00	0.00	0.00	3526 48.00	3700. 00
10	Sri B. K.Bh oi, S.I.	349	6266 67.00	0.00	6266 67.00	1059 20	0.00	42,57 3.00	0.00	53,00 0.00	52,50 0.00	500,0 00.00	0.00	3276 60.00	5005 00.00
11	Sri R. L.Sin gh, LA	354	4155 82.00	0.00	4155 82.00	4211 0.00	0.00	31,11 8.00	0.00	0.00	0.00	0.00	0.00	4888 10.00	0.00
12	Sri La jaras Kujur, Secti on Of ficer.	361	5487 038.0 0	0.00	5487 038.0 0	8180 0.00	8180 0.00	3820 72.00	0.00	0.00	0.00	1,200 ,000. 00	0.00	4832 710.0 0	1200 000.0 0
13	Sri B.	364	-2661	2193	1927	8784	6000	1,481	8,639	0.00	0.00	0.00	0.00	3506	0.00

	Sohel a, O.S.		2.00	18.00	06.00	0	0	.00	.00					66.00	
14	Sri P. K.Be hera, Dem onstr ator	366	2095 164.0 0	0.00	2095 164.0 0	9255 0.00	0.00	152,2 89.00	0.00	0.00	0.00	0.00	0.00	2340 003.0 0	0.00
15	Sri S. Behe ra, M echa nical	367	1122 869.0 0	0.00	1122 869.0 0	8040 0	0.00	82,78 7.00	0.00	0.00	0.00	0.00	0.00	1286 056.0 0	0.00
16	Sri P. Ojha, Mech anical	368	6486 02.00	0.00	6486 02.00	8040 0	0.00	43,19 6.00	0.00	140,0 00.00	120,0 00.00	2000 00.00	0.00	6921 98.00	2200 00.00
17	Sri C .D.Pa tra, Sr. Steno	369	6808 26.00	0.00	6808 26.00	9098 0	0.00	51,81 5.00	0.00	0.00	0.00	0.00	0.00	8236 21.00	0.00
18	Sri S. P.Tri pathy , Co mput er Prog.	370	2134 543.0 0	0.00	2134 543.0 0	9094 0	0.00	149,0 20.00	0.00	0.00	96,00 0.00	1800 00.00	0.00	2290 503.0 0	8400 0.00
19	Sri P. K.Bh oi, Ferro Print	372	1294 849.0 0	2449 58.00	1539 807.0 0	5589 4	1200 00.00	94,08 5.00	10,84 9.00	0.00	0.00	0.00	0.00	1820 635.0 0	0.00
20	N.G. P.C. Maha lik, R eader	375	3642 35.00	0.00	3642 35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3642 35.00	0.00
21	Prof. Deba dutta Mishr a, Prof.	377	2420 842.0 0	0.00	2420 842.0 0	2407 00	0.00	181,1 01.00	0.00	0.00	0.00	0.00	0.00	2842 643.0 0	0.00
22	Sri T. R.Mo hanty , S.I.	378	1775 230.0 0	0.00	1775 230.0 0	1082 70	0.00	130,1 87.00	0.00	0.00	0.00	0.00	0.00	2013 687.0 0	0.00
23	Mrs.	379	3473	0.00	3473	2160	0.00	254,8	0.00	0.00	0.00	0.00	0.00	3944	0.00

	Sudhi ra Rath, Asso. Prof.		795.0 0		795.0 0	40		72.00						707.0 0	
24	Prof. P.K.P radha n, Prof.	380	9497 558.0 0	0.00	9497 558.0 0	2203 50	0.00	682,7 45.00	0.00	0.00	0.00	0.00	0.00	1040 0653. 00	0.00
25	Sri S .K.Pa nda, Sr. Asst.	381	7444 74.00	2292 02.00	9736 76.00	7104 0	6000 0.00	32,06 4.00	9,160 .00	0.00	0.00	8000 00.00	0.00	3459 40.00	8000 00.00
26	Prof. P.C.S wain, Prof.	382	3829 191.0 0	0.00	3829 191.0 0	2407 20	0.00	285,7 95.00	0.00	112,5 00.00	112,5 00.00	0.00	0.00	4468 206.0 0	0.00
27	Sanja ya Das, Lect.	388	3395 07.00	0.00	3395 07.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3395 07.00	0.00
28	Sri S. K.Ac harya , S.I.	393	3229 941.0 0	3475 92.00	3577 533.0 0	1023 20	2020 00.00	234,5 90.00	15,48 5.00	20,00 0.00	20,00 0.00	0.00	0.00	4151 928.0 0	0.00
29	Sri B .K.Bis wal, S.I.	394	2926 16.00	0.00	2926 16.00	1023 20	0.00	36,64 9.00	0.00	438,0 00.00	312,0 00.00	0.00	0.00	7435 85.00	1260 00.00
30	Sri A. K.Sat apath y, S.I..	396	3227 206.0 0	0.00	3227 206.0 0	1023 20.00	1023 20.00	2287 49.00	0.00	0.00	10,00 0.00	200,0 00.00	0.00	3470 595.0 0	1900 00.00
31	Sri M .K.Pa tel, Tech. Asst.	397	3387 172.0 0	0.00	3387 172.0 0	1061 80	0.00	244,5 36.00	0.00	0.00	0.00	0.00	0.00	3737 888.0 0	0.00
32	Sri S .K.De hury, Mech	398	9167 91.00	0.00	9167 91.00	7284 0	0.00	49,67 7.00	0.00	0.00	70,00 0.00	4000 00.00	0.00	7093 08.00	3300 00.00
33	Sri A. K.Me her, Mech	399	8896 71.00	0.00	8896 71.00	7284 0	0.00	61,36 0.00	0.00	0.00	0.00	4000 00.00	0.00	6238 71.00	4000 00.00

34	Sri S. Mohapatra, Mech	400	5647 62.00	0.00	5647 62.00	7284 0	0.00	58,95 7.00	0.00	323,0 00.00	320,0 00.00	0.00	0.00	1016 559.0 0	3000. 00
35	Sri S. C.Rout, Sr. Asst.	401	2608 997.0 0	3584 20.00	2967 417.0 0	7068 0	1200 00.00	187,9 40.00	14,82 0.00	0.00	0.00	0.00	0.00	3360 857.0 0	0.00
36	Sri P. K.Purohit, pharmacist	402	6804 94.00	0.00	6804 94.00	6303 2	0.00	50,72 9.00	0.00	0.00	0.00	0.00	0.00	7942 55.00	0.00
37	Sri S. K.Swain, Lib. Attend	403	5258 60.00	0.00	5258 60.00	3980 0	0.00	38,85 7.00	0.00	0.00	0.00	0.00	0.00	6045 17.00	0.00
38	Sri T. D.Sahu, Lib. Atten.	404	4786 02.00	0.00	4786 02.00	3980 0	0.00	40,86 9.00	0.00	206,5 00.00	150,0 00.00	0.00	0.00	7092 71.00	5650 0.00
39	Sri S. Sudarsan Pradhan, Lab Attend.	406	1308 00.00	0.00	1308 00.00	3950 0	0.00	11,72 0.00	0.00	52,54 6.00	24,00 0.00	0.00	0.00	2060 20.00	2854 6.00
40	Sri R. P.Mirdha, Watchman	407	2334 15.00	0.00	2334 15.00	0	0.00	12,48 6.00	0.00	57,05 0.00	0.00	0.00	0.00	2459 01.00	5705 0.00
41	Sri S. Sudarsan Mirdha, Mali	408	2067 05.00	0.00	2067 05.00	4028 0	0.00	11,18 5.00	0.00	149,6 90.00	66,00 0.00	1600 00.00	0.00	1641 70.00	2436 90.00
42	Sri B. K.Sahu, Comp. Attend.	409	6916 16.00	0.00	6916 16.00	4222 0	4222 0.00	5645 0.00	0.00	5800 0.00	58,00 0.00	0.00	0.00	8905 06.00	0.00
43	Sri N. Iranjan Nay	410	1204 184.0 0	0.00	1204 184.0 0	4944 0	0.00	87,38 7.00	0.00	0.00	0.00	0.00	0.00	1341 011.0 0	0.00



	ak, driver														
44	Sri P. K.Me her, Lab A ttend.	411	1766 43.00	2257 8.00	1992 21.00	4148 0	0.00	5,976 .00	790.0 0	20,70 0.00	67,37 5.00	2250 00.00	0.00	8984 2.00	1783 25.00
45	Sri R. K.Pat tnaik, Lab A ttend.	412	5800 24.00	0.00	5800 24.00	4108 0	0.00	42,75 2.00	0.00	0.00	0.00	0.00	0.00	6638 56.00	0.00
46	Sri C heran ga Suna, Lab A ttend.	415	5834 71.00	0.00	5834 71.00	4058 0	0.00	37,76 3.00	0.00	0.00	11,50 0.00	4600 00.00	0.00	2133 14.00	4485 00.00
47	Sri B alara m Mo hanty , Lab Atten d.	416	4277 51.00	0.00	4277 51.00	4148 0	0.00	31,95 6.00	0.00	0.00	0.00	0.00	0.00	5011 87.00	0.00
48	Sri G. M ahak ur, Lab A ttend.	417	3608 67.00	0.00	3608 67.00	4108 0	0.00	28,77 2.00	0.00	76,52 5.00	35,00 0.00	0.00	0.00	4657 19.00	4152 5.00
49	Sri N. K.Mis hra, S.I.	418	2973 987.0 0	0.00	2973 987.0 0	1020 70	1020 70.00	2189 34.00	0.00	0.00	0.00	0.00	0.00	3397 061.0 0	0.00
50	Sri B runda ban Rath a	421	3577 44.00	0.00	3577 44.00	0	0.00	2841. 00	0.00	0.00	0.00	0.00	0.00	3605 85.00	0.00
51	Sri M .R.Na yak, Sr. Asst.	422	3091 56.00	0.00	3091 56.00	6544 0	0.00	29,62 4.00	0.00	339,5 00.00	135,0 00.00	0.00	0.00	5392 20.00	2045 00.00
52	Sri P. N. Bi swal, Sr. Asst.	423	1024 512.0 0	0.00	1024 512.0 0	6544 0.00	0.00	75,23 5.00	0.00	0.00	0.00	0.00	0.00	1165 187.0 0	0.00
53	Sri	424	2475	0.00	2475	3938	0.00	19,07	0.00	0.00	0.00	0.00	0.00	3060	0.00

	Jhata Sahu, Lab A ttend.		84.00		84.00	0		9.00						43.00	
54	Sri Dani Deep , Wat chma n	425	2407 09.00	0.00	2407 09.00	3817 1	0.00	10,70 6.00	0.00	4,842 .00	0.00	1650 00.00	0.00	1245 86.00	1698 42.00
55	Sri A. C.Pa nda, Lab A ttend.	427	7772 13.00	0.00	7772 13.00	4078 0	0.00	57,47 8.00	0.00	14,00 0.00	14,00 0.00	0.00	0.00	8894 71.00	0.00
56	Sri R. M.Sa hu, D aftary	428	5250 0.00	0.00	5250 0.00	3371 0	0.00	3753. 00	0.00	1470 0.00	1750 0.00	4000 0.00	0.00	6746 3.00	3720 0.00
57	Sri S udam Prad han, Lab A ttend.	430	8957 95.00	0.00	8957 95.00	4148 0	0.00	65,18 7.00	0.00	0.00	0.00	0.00	0.00	1002 462.0 0	0.00
58	Dr.B. B.Pa ni, Asso. Prof.	431	1851 492.0 0	0.00	1851 492.0 0	2006 80	0.00	139,1 26.00	0.00	0.00	0.00	0.00	0.00	2191 298.0 0	0.00
59	Dr.N. P.Rat h, Prof.	433	2528 492.0 0	0.00	2528 492.0 0	1668 45	0.00	186,1 61.00	0.00	0.00	0.00	0.00	0.00	2881 498.0 0	0.00
60	Prof. P.K.K ar, Prof.	434	1352 110.0 0	0.00	1352 110.0 0	2144 10	0.00	104,1 86.00	0.00	0.00	0.00	0.00	0.00	1670 706.0 0	0.00
61	Sri P. K.Sa hu, S.I.	436	7855 31.00	0.00	7855 31.00	9792 0	0.00	59,51 6.00	0.00	0.00	0.00	0.00	0.00	9429 67.00	0.00
62	Sri K. P.Kh andit, S.I.	437	1535 143.0 0	0.00	1535 143.0 0	9792 0	0.00	112,7 38.00	0.00	0.00	0.00	0.00	0.00	1745 801.0 0	0.00
63	Sri P. C.Kh adia, Sr. Asst.	440	5953 56.00	0.00	5953 56.00	6016 3.00	0.00	44,65 3.00	0.00	0.00	0.00	0.00	0.00	7001 72.00	0.00

64	Sri G. Rath, S.I.	441	1635 06.00	0.00	1635 06.00	9768 0	0.00	9,256 .00	0.00	147,0 00.00	68,50 0.00	2540 00.00	0.00	8494 2.00	3325 00.00
65	Sri N. K. Parida, Lab Attend.	442	4914 70.00	0.00	4914 70.00	4321 0	0.00	32,45 9.00	0.00	0.00	25,50 0.00	1500 00.00	0.00	4426 39.00	1245 00.00
66	Sri R. N. Kungo, Sr. Asst.	444	9819 86.00	0.00	9819 86.00	6272 0	0.00	72,11 8.00	0.00	0.00	0.00	0.00	0.00	1116 824.0 0	0.00
67	Sri Brundaban Sahu, Lab Attend.	447	4362 50.00	0.00	4362 50.00	4140 0	0.00	32,55 2.00	0.00	0.00	0.00	0.00		5102 02.00	0.00
68	Sri Sangram Mohanty, Sr. Steno	448	1243 238.0 0	0.00	1243 238.0 0	6528 0	0.00	90,75 8.00	0.00	0.00	0.00	0.00	0.00	1399 276.0 0	0.00
69	Sri B. B. Rao, Jr. Asst.	449	2531 48.00	0.00	2531 48.00	5740 0	0.00	20,16 8.00	0.00	0.00	0.00	0.00	0.00	3307 16.00	0.00
70	Sri D. K. Biswal, S.I.	450	1718 769.0 0	0.00	1718 769.0 0	9696 0	0.00	125,7 39.00	0.00	0.00	0.00	0.00	0.00	1941 468.0 0	0.00
71	Sri P. K. Das, mech	451	5475 00.00	0.00	5475 00.00	5040 0	0.00	33,70 9.00	0.00	0.00	0.00	1500 00.00	0.00	4816 09.00	1500 00.00
72	Sri J. L. Maharana, mech	453	5134 52.00	0.00	5134 52.00	5040 0	2200 0.00	39,53 3.00	385.0 0	65,00 0.00	30,00 0.00	0.00	0.00	6557 70.00	3500 0.00
73	Sri Asit Ku. Pradhan, Jr. Asst.	456	1434 061.0 0	0.00	1434 061.0 0	5758 0	0.00	104,0 39.00	0.00	0.00	0.00	0.00	0.00	1595 680.0 0	0.00
74	Sri B.	457	7894	3998	1189	1072	4000	9,643	2,507	115,0	20,00	0.00	0.00	1272	9500

	K.Mu rty, Sr. Steno		77.00	00.00	277.0 0	0	0.00	.00	.00	00.00	0.00			147.0 0	0.00
75	Sri D .K.Sw ain Jr. Asst.	458	8473 33.00	0.00	8473 33.00	5698 0	0.00	62,34 2.00	0.00	0.00	0.00	0.00	0.00	9666 55.00	0.00
76	Sri A. K.Sar angi, C.T.	459	4501 31.00	0.00	4501 31.00	2400 0	0.00	26,83 5.00	0.00	56,25 0.00	52,50 0.00	3750. 00	0.00	5497 16.00	7500. 00
77	Sri P. K.Sa hoo, Lab A ttend.	460	4530 16.00	0.00	4530 16.00	3026 0	4500 0.00	20,47 5.00	2,940 .00	0.00	0.00	0.00	0.00	5516 91.00	0.00
78	Sri Mural i Jena, Lib At tend.	461	2530 05.00	0.00	2530 05.00	4010 0	0.00	21,79 4.00	0.00	65,00 0.00	60,00 0.00	0.00	0.00	3748 99.00	5000. 00
79	Sri S urend ra Sw ain, Mech	463	6387 06.00	0.00	6387 06.00	7176 0	0.00	53,62 1.00	0.00	125,0 00.00	125,0 00.00	0.00	0.00	8890 87.00	0.00
80	Sri Ni lama ni Suna, Lab A ttend.	464	4647 62.00	1290 63.00	5938 25.00	4000 0	8400 0.00	35,67 4.00	0.00	95,00 0.00	30,00 0.00	0.00	0.00	7834 99.00	6500 0.00
81	Sri D. Mirdh a, Lab A ttend.	467	3777 05.00	0.00	3777 05.00	1280 0	0.00	20,47 5.00	0.00	100,0 00.00	10,00 0.00	2000 00.00	0.00	2209 80.00	2900 00.00
82	Sri N. C.Mo hanty , C.S.	468	8327 87.00	0.00	8327 87.00	8916 0	0.00	66,23 2.00	0.00	200,0 00.00	96,00 0.00	0.00	0.00	1084 179.0 0	1040 00.00
83	Sri A. K.Ra o, Peon	469	3111 09.00	0.00	3111 09.00	2996 0	0.00	24,34 5.00	0.00	19,50 0.00	15,00 0.00	0.00	0.00	3804 14.00	4500. 00
84	Sri D. Murm	471	1550 977.0	0.00	1550 977.0	6981 0	0.00	112,7 84.00	0.00	0.00	0.00	0.00	0.00	1733 571.0	0.00

	u, Mech		0		0									0	
85	Sri B. Tudu, Mech	472	2502 93.00	0.00	2502 93.00	6549 6	0.00	19,47 9.00	0.00	83,80 0.00	52,50 0.00	1500 00.00	0.00	2377 68.00	1813 00.00
86	Sri Pr avak ar Sa mal, Mech	473	1067 809.0 0	0.00	1067 809.0 0	6777 0	0.00	78,40 1.00	0.00	0.00	0.00	0.00	0.00	1213 980.0 0	0.00
87	Sri K. Nand a, Mech	475	7105 11.00	4891 0.00	7594 21.00	5028 0	4800 0.00	46,76 7.00	2,622 .00	2,500 .00	26,50 0.00	1000 00.00	0.00	8335 90.00	7600 0.00
88	Sri B. K.Mo hanty , T.O.	477	3743 15.00	4891 0.00	4232 25.00	5116 0	4800 0.00	29,80 3.00	2,622 .00	27,00 0.00	27,00 0.00	0.00	0.00	5818 10.00	0.00
89	Sri B. Gant ayat, T.O.	478	4713 13.00	0.00	4713 13.00	5116 0	3600 0.00	28,41 7.00	0.00	0.00	200,0 00.00	3000 00.00	0.00	4868 90.00	1000 00.00
90	Sri A. C.Pal , Trac er	479	1084 402.0 0	9575 3.00	1180 155.0 0	5116 0	1120 00.00	68,04 0.00	5,381 .00	0.00	0.00	9500 00.00	0.00	4667 36.00	9500 00.00
91	Miss. P.Ma hana, Asst. Hoste l Matr on	480	2052 507.0 0	0.00	2052 507.0 0	4704 0	0.00	147,5 26.00	0.00	0.00	0.00	0.00	0.00	2247 073.0 0	0.00
92	Sri R ajend ra Sa mal, Mech	481	1423 138.0 0	0.00	1423 138.0 0	6675 0	0.00	103,6 73.00	0.00	2,000 .00	2,000 .00	0.00	0.00	1595 561.0 0	0.00
93	Sri S anata n Khu ntia, Mech	482	1200 281.0 0	0.00	1200 281.0 0	6675 0	0.00	87,76 7.00	0.00	0.00	0.00	0.00	0.00	1354 798.0 0	0.00
94	Prof J .Ran	485	2200 811.0	0.00	2200 811.0	2407 20	0.00	167,5 20.00	0.00	50,00 0.00	50,00 0.00	0.00	0.00	2659 051.0	0.00

	a, Prof.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Sri S. S. Mohanty, Jr. Asst.	486	4353 74.00	0.00	4353 74.00	5712 0	2500 0.00	32,02 7.00	219.0 0	92,55 0.00	40,50 0.00	6000 0.00	0.00	5302 40.00	1120 50.00
96	Sri M. R. Panigrahi, Lab Attend.	487	3761 86.00	0.00	3761 86.00	4200 0.00	0.00	26,09 9.00	0.00	19,40 0.00	26,20 0.00	6500 0.00	0.00	4054 85.00	5820 0.00
97	Sri Braja Bibhar, Mali	489	4946 2.00	0.00	4946 2.00	3938 0	0.00	5,012 .00	0.00	2,775 .00		0.00	0.00	9385 4.00	2775. 00
98	Sri Ratha Sendria, Sweeper	490	2012 35.00	0.00	2012 35.00	3908 0	0.00	19,23 4.00	0.00	145,9 40.00	90,00 0.00	0.00	0.00	3495 49.00	5594 0.00
99	Sri Gopal Sandha, Peon	493	2427 79.00	0.00	2427 79.00	3988 0.00	0.00	18,76 2.00	0.00	750.0 0	0.00	0.00	0.00	3014 21.00	750.0 0
100	Sri Amulya Rout, Peon	494	8378 63.00	0.00	8378 63.00	3988 0	0.00	61,01 2.00	0.00	0.00		0.00	0.00	9387 55.00	0.00
101	Sri Gajendra Suna, Peon	496	3701 89.00	2257 8.00	3927 67.00	3988 0	1200 0.00	28,95 9.00	1,018 .00	35,00 0.00	30,00 0.00	0.00	0.00	5046 24.00	5000. 00
102	Sri Kirtan Patra, watchman	497	3261 14.00	0.00	3261 14.00	3988 0	0.00	25,80 4.00	0.00	32,50 0.00	25,00 0.00	0.00	0.00	4167 98.00	7500. 00
103	Sri R.C. Sahu, Peon	498	4500 74.00	0.00	4500 74.00	3795 8	0.00	33,40 4.00	0.00	0.00	0.00	0.00	0.00	5214 36.00	0.00
104	Sri S.C. Nayak,	499	7613 2.00	0.00	7613 2.00	3795 8	0.00	6,858 .00	0.00	0.00	0.00	0.00	0.00	1209 48.00	0.00

	Peon														
105	Sri Anil Mahanta, Peon	500	3250 34.00	0.00	3250 34.00	3795 8	0.00	19,22 2.00	0.00	31,25 0.00	15,00 0.00	2500 00.00	0.00	1472 14.00	2662 50.00
106	Sri Parsu Haripal, peon	501	3557 43.00	0.00	3557 43.00	3782 8	0.00	27,04 2.00	0.00	6,000 .00	6,000 .00	0.00	0.00	4266 13.00	0.00
107	Sri Basanta Ku. Mishra, Peon	502	2656 18.00	0.00	2656 18.00	3782 8	0.00	22,36 3.00	0.00	89,50 0.00	53,70 0.00	0.00	0.00	3795 09.00	3580 0.00
108	Smt. Prem Sendria, Swpress	504	2802 91.00	0.00	2802 91.00	3642 0	0.00	20,17 9.00	0.00	40,00 0.00	35,00 0.00	2000 00.00	0.00	1718 90.00	2050 00.00
109	Sri K. K. Kar, Jr. Asst.	505	1123 326.0 0	0.00	1123 326.0 0	5633 3	6000. 00	79,61 7.00	0.00	35,00 0.00	135,0 00.00	3000 00.00	0.00	1100 276.0 0	2000 00.00
110	Prof. P.R. Dash, Prof.	506	4835 37.00	0.00	4835 37.00	5322 0	0.00	34,95 2.00	0.00	0.00	0.00	0.00	0.00	5717 09.00	0.00
111	Prof. P. Nanda, Prof.	507	5118 362.0 0	0.00	5118 362.0 0	2016 40	0.00	371,1 11.00	0.00	0.00	0.00	0.00	0.00	5691 113.0 0	0.00
112	Sri P. K. Sinha, Jr. Asst.	508	1224 792.0 0	2746 4.00	1252 256.0 0	5684 8	2400 0.00	89,13 2.00	2,036 .00	0.00	0.00	0.00	0.00	1424 272.0 0	0.00
113	Prof. B.B. Pati, Prof.	509	3990 376.0 0	0.00	3990 376.0 0	2618 40.00	0.00	293,3 63.00	0.00	0.00	0.00	0.00	0.00	4545 579.0 0	0.00
114	Sri B. K. Patra, Peon	510	1594 14.00	0.00	1594 14.00	3699 4	0.00	13,43 5.00	0.00	134,5 00.00	67,00 0.00	6400 0.00	0.00	2128 43.00	1315 00.00
115	Dr. M. R. Pradhan,	511	1772 977.0 0	0.00	1772 977.0 0	1836 80	0.00	132,9 02.00	0.00	0.00	0.00	0.00	0.00	2089 559.0 0	0.00

	Asso Prof.														
116	Prof. Rakesh Mohanty, Asso. Prof.	512	1350643.00	0.00	1350643.00	43570	0.00	96,394.00	0.00	0.00	0.00	0.00	0.00	1490607.00	0.00
117	Prof. M.R. Kabat, Asso Prof	513	1248531.00	0.00	1248531.00	183680	0.00	95,666.00	0.00	0.00	0.00	0.00	0.00	1527877.00	0.00
118	Prof. Debash Mishra, Asso Prof	514	1157280.00	0.00	1157280.00	183680	0.00	88,981.00	0.00	0.00	0.00	0.00	0.00	1429941.00	0.00
119	Prof. Kabiraj Sethi, Asso Prof.	515	1637035.00	0.00	1637035.00	183680	0.00	88,236.00	0.00	0.00	240,000.00	800000.00	0.00	1348951.00	560000.00
120	Shanti Behera, Asso Prof.	516	1159660.00	0.00	1159660.00	174900	0.00	89,001.00	0.00	0.00	0.00	0.00	0.00	1423561.00	0.00
121	Sri S. N.Sahu, Bearer	517	257564.00	0.00	257564.00	30060	0.00	19,800.00	0.00	85,550.00	45,750.00	100000.00	0.00	253174.00	139800.00
122	Sri P.K.Swain, Peon	518	240457.00	0.00	240457.00	36060	0.00	20,753.00	0.00	140,000.00	60,000.00	0.00	0.00	357270.00	80000.00
123	Prof. Sukalyan Dash, Asso Prof.	519	1266471.00	0.00	1266471.00	196007.00	0.00	97,426.00	0.00	0.00	0.00	0.00	0.00	1559904.00	0.00
124	Dr.H. S.Behera, Asso Prof.	521	1096847.00	0.00	1096847.00	183680.00	0.00	38,826.00	0.00	0.00	774,000.00	774000.00	0.00	1319353.00	0.00



125	Sri U pendr a Pra dhan, Peon	522	1915 26.00	0.00	1915 26.00	3534 0.00	0.00	17,25 1.00	0.00	110,0 00.00	60,00 0.00	0.00	0.00	3041 17.00	5000 0.00
126	Flora Nand a, Lect.	524	4289 4.00	0.00	4289 4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4289 4.00	0.00
127	Sri R .K.Ka udi, Peon	525	1134 18.00	0.00	1134 18.00	3534 0	0.00	11,70 5.00	0.00	165,0 00.00	60,00 0.00	0.00	0.00	2204 63.00	1050 00.00
128	Sri C .D.Be hera, Peon	527	1758 70.00	0.00	1758 70.00	3507 0	0.00	9,709 .00	0.00	141,3 50.00	81,50 0.00	1500 00.00	0.00	1521 49.00	2098 50.00
129	Sri R. Basu dev Sahu, Peon	528	3160 81.00	0.00	3160 81.00	3507 0	0.00	23,78 4.00	0.00	0.00	0.00	0.00	0.00	3749 35.00	0.00
130	Prof. P.K.D as, Prof.	529	3683 101.0 0	0.00	3683 101.0 0	2048 20	0.00	269,9 15.00	0.00	0.00	0.00	0.00	0.00	4157 836.0 0	0.00
131	Sri Bijay a Ku. Prad han, Peon	530	1335 19.00	0.00	1335 19.00	3507 0	0.00	8,771 .00	0.00	51,64 5.00	46,75 0.00	7000 0.00	0.00	1541 10.00	7489 5.00
132	Sri S arathi Send ria, S weep er	531	3191 09.00	5596 3.00	3750 72.00	3507 0	2500 0.00	20,67 3.00	2,790 .00	0.00	15,00 0.00	2000 00.00	0.00	2736 05.00	1850 00.00
133	Sri Mihir Singh , Lect.	532	1245 52.00	0.00	1245 52.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1245 52.00	0.00
134	Prof. A.N. Naya k, Prof.	533	2735 341.0 0	0.00	2735 341.0 0	2563 85	0.00	204,2 23.00	0.00	0.00	0.00	0.00	0.00	3195 949.0 0	0.00
135	Prof. S.K.S wain,	564	1927 284.0 0	0.00	1927 284.0 0	2225 40	0.00	145,3 17.00	0.00	0.00	0.00	0.00	0.00	2295 141.0 0	0.00

	Prof.														
136	Prof. R.B.Panda, Prof.	565	7733 11.00	0.00	7733 11.00	8901 62	0.00	75,12 7.00	0.00	0.00	0.00	0.00	0.00	1738 600.0 0	0.00
137	Prof. Anil Ku. Kar, Prof.	539	4698 44.00	0.00	4698 44.00	1788 00	0.00	40,18 4.00	0.00	0.00	0.00	0.00	0.00	6888 28.00	0.00
	<b>TOTAL</b>		<b>14 9,008 ,605. 00</b>	<b>2,8 67,04 0.00</b>	<b>151,8 67,64 5.00</b>	<b>11,7 59,86 2.00</b>	<b>1, 585,4 10.00</b>	<b>10,5 92,96 9.00</b>	<b>1 07,02 7.00</b>	<b>4 ,678, 013.0 0</b>	<b>4, 908,2 75.00</b>	<b>1195 2571. 00</b>	<b>0.00</b>	<b>1688 6861 7.00</b>	<b>1172 2309. 00</b>

19.2 - Reason of differences of Opening Balance GPF of VSSUT, Burla for the FY-2021-22

The details of difference of Opening Balance of GPF Position

Abstract Position of the Differences ( O.B ) of GPF for the FY-2021-22.			
SL. No	Particulars	Amount(Rs.)	
1	Closing Balance as on 31.03.2021 as per Audit Report (2020-21)	163470198.18	
2	Opening Balance as on 01.04.2021 as per Ledger	151867645.00	
3	Differences		11602553.18
4	Contribution of the Retired employees not taken in Ledger	10425109.34	11602553.18
5	Contribution of the employees taken less/more in Ledger	1177443.84	

A) The details of the employees retired after 31.03.2021 is furnished below

Table-I

SI No	Name & Designation	P.F A/C No.	C.B. as on 31.03.2021
1	Sri G C Sahoo, SA	302	2062147.15
2	Sri C R Tripathy, Prof	317	2774352.45
3	Sri Ashok Samal, SI	359	806510.84
4	Sri U R Jena, Reader	360	2379013.65
5	Sri P K Modi, Prof	387	1927538.78

6	Sri A K Patra, BB	455	197674.53
7	Sri J K Mohapatra, S I	395	277871.94
<b>Total</b>			<b>10425109.34</b>

**B)** The details of the Contribution of the employees taken less/more in Ledger during the FY-2021-22 compared to the previous year Audit report(2020-21)

**Table-II**

SI No	Name & Designation	P.F A/C No.	C.B. as on 31.03.2021 as per Audit Report	O.B. as on 01.04.2022 as per Ledger	Less/More taken
1	Sri B. C Ojha, S.A.	331	1617131.14	1045196.98	571934.16
2	Sri Lajaras Kujur, S. O.	361	5486065.01	5487038.00	-972.99
3	Sri S.K.Panda, S.A.	381	1016386.64	973676.00	42710.64
4	Sri S.K.Acharya, S.I.	393	3577522.95	3577533.00	-10.05
5	Sri S.Mohapatra, Mech.	400	668799.52	564762.00	104037.52
6	Sri B.K.Sahu, Comp. Attend.	409	729215.98	691616.00	37599.98
7	Sri P.K.Meher, Lab Attend.	411	189220.89	199221.00	-10000.11
8	Sri Brundaban Ratha	421	1052066.38	357744.14	694322.24
9	Sri B.K.Murty, Sr. Steno	457	1039277.11	1189277.00	-149999.89
10	Sri P.K.Sahoo, Lab Attend.	460	428016.46	453016.00	-24999.54
11	Sri Nilamani Suna, L.A .	464	551824.76	593825.00	-42000.24
12	Sri Rajendra Samal, Mech.	481	1415138.00	1423138.00	-8000.00
13	Prof J.Rana, Prof.	485	2190021.07	2200811.00	-10789.93
14	Sri Braja Bibhar, Mali	489	49862.22	49462.00	400.22
15	Sri Gajendra Suna, Peon	496	382766.85	392767.00	-10000.15
16	Sri P.K.Sinha, Jr. Asst.	508	1235467.98	1252256.00	-16788.02
<b>Total</b>			<b>21628782.96</b>	<b>20451339.12</b>	<b>1177443.84</b>

On issue of Objection Memo the local Authority did not furnish any reply. So the difference amount of Rs. **11602553.18 is kept under Audit Objection.**

**19.3 - POSITION OF LOANS FOR THE PERIOD 2021-22**

As per the information made available from the last AR & books of account for the period covered under this audit, No such Loans was incurred by this University till 31.03.2022.

**19.4 - POSITION OF GOVT REVENUE DUES FOR THE PERIOD 2021-22-**

The abstract position of Royalty, VAT/GST, CESS, Income Tax & P.Tax for the period 2021-22 was worked out in audit basing upon the account figures made available from the General cash book/CB from last AR which is furnished below:

Head Of the Account	Royalty	GST	Cess	Income tax	P. Tax	Total
Dues outstanding for deposit at the beginning of the year As on 01.04.2021 (As per audit)	3950.00	116642.00	6243.00	241443.00	0.00	368278.00
Amount collected during the year 2021-22	0.00	1816952.00	0.00	60079525.00	904700.00	62801177.00
Total	3950.00	1933594.00	6243.00	60320968.00	904700.00	63169455.00
Amount Remitted during the year 2021-22	0.00	1933594.00	0.00	60320968.00	904700.00	63159262.00
Balance to be remitted at the end of the year AS on 31.3.22	3950.00	0.00	6243.00	0.00	0.00	10193.00

The Local authority is suggested to deposit the balance Govt. dues amounting to Rs..10193.00 (as mentioned above) to the proper quarter of Govt. at an early date and compliance reported.

**19.5 - DETAILS OF DEPOSIT OF NPS FUND FOR THE YEAR 2021-22**

The month-wise position of the Deposit of Employee & Employer's Contribution in respect of NPS FUND for the year 2021-22 was worked out as per the records & registers made available to audit from the local authority that has been maintained in this university is furnished below:

Sl. No.	For the Month	Amount	Vr. No. Date	Ch. No.	NPS CASH BOOK PAGE NO.
1	Mar-21	4530986.00	nil/28.04.21	832927	49
2	Apr-21	4702324.00	nil/28.05.21	832928	50
3	May-21	4526658.00	nil/04.06.21	832929	50
4	Jun-21	4565680.00	nil/09.07.21	832930	50
5	Jul-21	5065668.00	nil/10.08.21	451321	51
6	Aug-21	4727710.00	nil/02.09.21	451323	51
7	Sep-21	4598918.00	nil/04.10.21	451324	52
8	Oct-21	5068086.00	nil/09.11.21	451325	52
9	Nov-21	6371252.00	nil/06.12.21	451326	53
10	Dec-21	5162000.00	nil/11.01.22	451327	53
11	7th CPC Arrear	8024262.00	nil/15.02.22	451328	54
12	Jan-22	5348858.00	nil/15.02.22	451329	54
13	Feb-22	5672640.00	nil/15.03.22	451330	55
14	7th CPC Arrear	263382.00	nil/15.03.22	451331	55
	<b>TOTAL</b>	<b>68628424.00</b>			

It is observed that the NPS register of employees has not been maintained in this university for which the details of employee's wise position have not been worked out. However It is advised to local Authority to maintain the register in employee-wise & the details of NPS collection and deposit amount for Rs.68628424.00 which may be shown to next audit.

#### 19.6 - POSITION OF SD/EMD FOR THE YEAR 21-22

Basing upon the closing balance derived for the last year as well as from the Security deposit/EMD shown collected and released through paid vouchers of University account cash books during the year 2021-22, the position of S.D /EMD was worked out of which an abstract position is furnished below:

Sl.No.	Particulars	Amount
1	Outstanding S.D/EMD as on 1.4.21	<b>25,48,470.00</b>
2	S.D/EMD collected during 2021-22	<b>1,37,570.00</b>
3	TOTAL	<b>26,86,040.00</b>
4	S.D/EMD refunded during 2021-22	<b>4,74,250.00</b>
5	Closing balance of S.D/EMD as on 31.3.2022	<b>22,11,790.00</b>

In this connection, the Local Authority is suggested to maintain a Register of outstanding security deposit/EMD

henceforth to watch the fairness of release as well as to restrict multiple refunds of SD/EMD against single cases.

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

**20.1 - GENERAL REMARKS:-**

On completion of audit of this University account for the financial year 2021-22 it was concluded that,

- 1.The state of maintenance of cash books was not seems satisfactory,
- 2.Details of closing balance at the end of the month as well as at the year end was not classified,
- 3.Abstract of Head-wise Receipt & Expenditure was not worked out,
- 4.Reconciliation of Bank account balances was not worked out either at the end of the month or year,
- 5.Crores of rupees in shape of Fixed deposit has been kept outside the cash book balance,
- 6.Scheme-wise Grant/UC register was not maintained,
- 7.Most of the development works were shown executed through splitting up manner,
- 8.Register of student collection/DCB register was not at all maintained.
- 9.Expenditure were incurred only basing upon the approval of BOM, without approved budgetary provision & also no step was seems taken for approval of the budget from the Govt.in ET&ET dept.
- 10.Despite of availability of University owned LMVs, sizeable amount was spent towards hire charges of private vehicles for luxurious means.
11. The techno-economical viability of the tendered works were not assessed properly before finalization of bidder.
- 12.Huge expenditure was incurred for BOM meeting/Lecturers interview without any limitation by means of the plea that, "BOM was approved such amount".
- 13.Although crores of rupees was spent towards construction/repair of staff quarters, but no such sizable amount towards quarter rent was recovered on account of wrong assessment of Qr.rent.
- 14.Advances were not promptly adjusted within limited time resulted lagging of un-adjusted advance from years together.
- 15.No action was taken towards sale proceed of un-used computer accessories/furniture & fixtures, despite huge purchase of fresh materials every year.
- 16.No such Work Register/Asset Register was maintained to watch the creation of capital assets in a particular year as well the genuineness of renovation & repair.
- 17.Non-cooperation & Non-attendance to audit was a habitual feature of the staffs of this University.

Keeping in view of the above, the Local Authority was once again suggested to be vigil about the aforementioned

facts & may initiate sincere

As a result of this Audit transactions involving a sum of Rs 277376490.55 are held under objection which include an amount of Rs 49980.00 suggested for recovery. Besides, a sum of Rs 21568 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	5.1	0.00	90050479.55	0.00	0.00	0.00	
2	8.1	49980.00	49980.00	49980.00	0.00	0.00	
3	13.1	0.00	500000.00	0.00	0.00	0.00	
4	13.2	0.00	177420.00	0.00	0.00	0.00	
5	13.3	0.00	136883.00	0.00	0.00	0.00	
6	14.1	0.00	1130522.00	0.00	0.00	0.00	
7	14.2	0.00	642725.00	0.00	0.00	0.00	
8	14.3	0.00	601706.00	0.00	0.00	0.00	
9	14.4	0.00	8503872.00	0.00	0.00	0.00	
10	15.1	0.00	163980350.00	0.00	0.00	0.00	
11	19.2	0.00	11602553.00	0.00	0.00	0.00	
<b>Total</b>		<b>49980.00</b>	<b>277376490.55</b>	<b>49980.00</b>	<b>0.00</b>	<b>0.00</b>	

**Spot Recovery**

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	13.6	484	2023-03-23	9000	Sri Dilip Swainn, S.A.
2	13.5	30630	2023-04-25	9100	Sri Tularam Kalet, COF
3	12.1	30650	2023-05-04	1968	Sri Niranjana Naik, Driver
4	13.4	30647	2023-05-03	1500	Sri Suresh Chandra Naik, J E
<b>Total</b>				<b>21568</b>	

## Audit Certificate

Cetrified that the accounts of **VEER SURENDRA SAI UNIVERSITY OF TECHNOLOGY** for the financial year **2021-2022** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .