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Registrar

**OFFICE OF THE AUDIT OFFICER, LOCAL FUND AUDIT, BHUBANESWAR,**  
**Special Treasury-1 Building, 4<sup>th</sup> & 5<sup>th</sup> Floor**  
**in front of Rajiv Bhawan, Unit-V, Bhubaneswar.**  
**Mail ID:- daobhubaneswar@gmail.com, Contact-0674-2391745**

No. 1175 LFA(BBSR),

Date 12/5/22

Soft copy of the A.R. No. 557699/AR/2020-2021 BHUBANESWAR on the accounts of Ramadevi University for the year 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 forwarded to the Vice Chancellor, Ramadevi University, Bhubaneswar through email- (vicechancellor@rdwu.ac.in) for information and necessary action. He is requested to submit the compliance report in triplicate in broadsheet along with a copy of the resolution of the Board approving the replies there to within two months from the date of receipt of this Audit Report.

*M. Mishra*  
Audit Officer,

Local Fund Audit, Bhubaneswar

Memo No. 1176 LFA(BBSR),

Date 12/5/22

Copy forwarded to the Registrar, Ramadevi University, Bhubaneswar through email (registrar@rdwu.ac.in) /Comptroller of Finance, Ramadevi University, Bhubaneswar through email (cof@rdwu.ac.in) for information and necessary action.

*M. Mishra*  
Audit Officer,

Local Fund Audit, Bhubaneswar

Memo No. 1177 LFA(BBSR),

Date 12/5/22

Copy forwarded to the Chancellor, Raj Bhawan, Bhubaneswar through email (govodisha@nic.in) for information and necessary action.

*M. Mishra*  
Audit Officer,

Local Fund Audit, Bhubaneswar

Memo No. 1178 LFA(BBSR),

Date 12/5/22

Copy forwarded to the Commissioner-cum-Secretary to Govt. Higher Education Department, Bhubaneswar through email (hedsec.od@nic.in) for information and necessary action.

*M. Mishra*  
Audit Officer,

Local Fund Audit, Bhubaneswar

\* 345 pages attached

*M. Mishra*

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**LOCAL FUND AUDIT, BHUBANESWAR, ODISHA**

CATEGORY : University

Audit Report No :  
557699/AR/2020-2021-BHUBANESWAR

13/5/2022

PARA: 1 TITLE SHEET

1	Name of the Institution :	Ramadevi University
2	Year of Accounts under Audit :	2019-2020 2018-2019 2017-2018 2016-2017 2015-2016
3	Name of the Local Authority during the year of A/Cs :	<p>SL.NO NAME OF THE LOCAL AUTHORITY DESIGNATION PERIOD</p> <p>1 PROFESSOR PADMAJA MISHRA, PROF. IN ECONOMICS OFFICER ON SPECIAL DUTY 1.6.15 TO 26.4.2016</p> <p>2 PROFESSOR PADMAJA MISHRA VICE CHANCELLOR 27.4.2016 TO 31.3.2020</p> <p>3 SMT. CHITRANGADA SAMANT SINGHARA, READER IN PSYCHOLOGY REGISTRAR (I/C) 3.6.15 TO 31.3.2017</p> <p>4 SRI JAYANTA NARAYAN SARANGI, OAS, (SAG) REGISTRAR 31.3.2017 TO 31.3.2018</p> <p>5 MRS ITISHRI DAS, OAS,(SR. BRANCH) REGISTRAR 9.4.18 TO 15.3.2020</p> <p>6 SMT. SHYAMALI MOHAPATRA , OAS (SAG) REGISTRAR 16.3.20 TO TILL DATE</p> <p>7 DR. PRADIPTA KUMAR PANDA, READER IN ODIA CONTROLLER OF FINANCE (I/C) 5.10.15 TO 9.6.2017</p> <p>8 SRI SANJAYA LUGUN, OFS, SR. BRANCH 1. CONTROLLER OF FINANCE 9.6.2017 TO 12.11.18</p> <p>9 MRS ITISHRI DAS, OAS,(SR. BRANCH) CONTROLLER OF FINANCE (I/C) 12.11.18 TO 13.3.19</p> <p>10 NARAYANA SETHY, OFS- I CONTROLLER OF FINANCE . 13.3.19 TO TILL DATE</p>
	Name of the Local Authority at the time of Audit :	<p>SL.NO NAME OF THE LOCAL AUTHORITY DESIGNATION PERIOD</p> <p>1 PROFESSOR APARAJITA CHOUDHURY VICE CHANCELLOR 26.11.20 TO TILL DATE</p> <p>2 SMT. SHYAMALI MOHAPATRA , OAS (SAG) REGISTRAR 16.3.20 TO TILL DATE</p> <p>3 NARAYANA SETHY, OFS- I CONTROLLER OF FINANCE . 13.3.19 TO TILL DATE</p>
4	Duration of Audit :	26-05-2020 To 24-11-2021 (Mandays-Consumed :- 300.5)
5	Name of the Auditors :	<p>PRAGYAN MOHANTY - Lead Auditor(15-03-2021 to 24-11-2021)</p> <p>PRAGYAN MOHANTY - Lead Auditor(19-08-2021 to 24-11-2021)</p> <p>MISS BHARATI SAHOO - Auditor(27-05-2020 to 24-11-2021)</p>
6	Name of the Reviewing Officer :	SANJUKTA MOHAPATRA(Additional District Audit Officer)
7	Date of submission of report by Reviewing	10-01-2022

**PARA: 3 LIST OF VERIFIED RECORDS**

**A : List Of Verified Records/Register**

Sino	List Records/Register
1	Log Book of Vehicles
2	Service Books
3	Stamp Account Register
4	Treasury Book of Drawal
5	Bill Register
6	Pay Bill Register
7	Advance Ledger
8	Consumable Stock Register
9	Non-Consumable Stock Register
10	Bank Pass Books
11	Salary and Allowances Payable Register
12	Counterfoils of issued Cheques
13	Advance Register
14	Money Receipt Books
15	Payment vouchers/Receipt Vouchers
16	Register of Cheques Issued
17	Cash Books

**B : List of Records/Registers not Produced to Audit**

Sino	List Records/Register
1	Loan Ledger
2	Allotment Register
3	SD/EMD Register
4	Endowment Register
5	Foundation Fund Register
6	Alphabetical Sheet
7	Utilisation Certificate files
8	Demand-Collection-Balance Register of fees recoverable from students/colleges
9	Register of Nomination for GPF/CPF
10	GPF Register
11	CPF Register
12	Trial Balance
13	Works Register
14	Materials with Contractors
15	Deposits with various Authorities
16	Sundry Debtors
17	Advances from Parties/Contractors/suppliers/employees
18	Salary Control Register

	officer :	
8	Entry Conference Date :	27-05-2020
9	Exit Conference Date :	22-04-2022
10	Name of the Audit Officer :	BIJAYALAXMI SATPATHY
11	Date of approval of report by District Audit Officer :	11-05-2022

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		
Ramadevi University	0		0	0	0	0	0	0	

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	University account Cash Book	09.7.21	20	20	229	Nil
2	OHEPEE Cash Book	31.3.21	0	0	18	Nil
3	Sports Cash Book	15.7.21	0	0	116	Nil
4	GIA Cash Book	16.7.21	0	0	82	Nil
5	New Examination Cash Book	05.5.21	0	0	213	Nil
6						
7	Postage stamp Accounts	04.9.2021	5096	5096	55	Nil
8	Others					
9	Service Postage Stamps					
10	Cash in hand					
11	Miscellaneous Receipt Books	Asima PWD hostel 5.1.2021	06	06	05	00
12	Measurement Books					

19	Earnest Money Deposit Register
20	Retention Money Register
21	Security deposit Register
22	Sundry Creditors Register
23	General Ledger
24	TDR Register/Investment Register
25	BD/CHEQUE Receipt Register
26	College dues Register
27	T.A. Control Register
28	T.A. Advance Register
29	Pay Advance Register
30	Bank Loan Register
31	Vehicle Advance Register
32	House Building Loan Register
33	Festival Advance Register
34	INCOME & EXPENDITURE ACCOUNT for the year end
35	BALANCE SHEET at the end of the year
36	RECEIPT & PAYMENT ACCOUNT for the year end
37	Journal/Contra Vouchers
38	Fixed Assets Register
39	Journal Register
40	Bank Books

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

SIno	List Records/Register
1	Grand-in-Aid Register

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

SIno	List Records/Register
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**Comments**

**Non-maintenance of main cash books and non-production of records and registers:**

The university has not maintained the main cash book for which it is difficult to ascertain total receipt & expenditures of the University. In response to the audit objection memo issued, no compliance has been received till the closing of the audit. The details of which has been given below:

1. Non-maintenance of University main cash book as required under rule 19 in Form No. 10 of the OUAM 1987 . (POM no. 1/12.6.2020).
2. Non maintenance of Grants & UC registers and also the related letters and files are not properly maintained.
3. Non-maintenance of Investment register and also not produce the updated TDRs/ FDs.
4. Non-reconciliation of closing balance of any cash book w.r.t the related bank account as required under Rule-17

**Details of GPF and CPF collected and deposited during the period 2015-16 to 2019-20:**

Month/Year	Non Gazetted		Gazetted		Total	
	GPF	NPS	GPF	NPS	GPF	NPS
15-16	3295259	15596	15507600	0	18802859	15596
16-17	4635781	20647	21687184	0	26322965	20647
17-18	4822555	45749	19893723	0	24716278	45749
18-19	5202076	53065	14373958	86623	19576034	139688
19-20	4956796	51434	8326668	72978	13283464	124412
<b>G.TOTAL</b>	<b>22912467</b>	<b>186491</b>	<b>79789133</b>	<b>159601</b>	<b>102701600</b>	<b>346092</b>

Total Collection and deposit towards GPF(2015-16 to 2019-20) = 102701600.00

Total collection and deposits towards NPS (2015-16 to 2019-20) = 346092.00

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

**20.1 -**

Non-maintenance of main cash book, draft/cheque receipt register:

The university has not maintained the main cash book for which it is difficult to ascertain total receipt & expenditures of the University. They have maintained 32 no. of cash books. Bank reconciliation has not been done in the cash book. The local authority has not maintained any draft/cheque received register so that the actual position of the draft /cheque received is difficult to trace out. The objection has been acknowledged through POM No. 1 dated 12.6.2020. But no compliance in support of that has been received.

Following irregularities were found in the maintenance and production of records during the course of audit on the accounts of Ramadevi womwn's University for the year 2015-16.

1. On verification of DCR & cash books , it is noticed that there is an erroneous deposit of collection amount. The collection amount credited in the account as mentioned in the DCR is not actually credited in the concerned cash book rather it is credited in another cash book for which it is difficult to find out the actual position of the collection money head-wise.
2. Non-maintenance of University main cash book as required under rule 19 in Form No. 10 of the OUAM 1987 . (POM no. 1/12.6.2020).
3. Non maintenance of Grants & UC registers and also the related letters and files are not properly maintained.
4. Non-maintenance of Investment register and also not produce the updated TDRs/ FDs.
5. Non-reconciliation of closing balance of any cash book w.r.t the related bank account as required under Rule-17 of OUAM 1987. And also as per Finance Department letter no. 690/XIV Audit -1/2003 dt. 21.1.2009.
6. Irregular / non-maintenance of stock register as per OGFR Rule-105,111 and Rule 45 (iv) and Rule 52 of OUAM 1987 IN Form no. 43
7. Non-maintenance of BD/Cheque receipt registers as per para 11(iii)(b) of the OUAM 1987.
8. Non maintenance of paid vouchers as per Rule 15(viii) of the OUAM 1987.

Hence, the local authority is hereby requested to look in to the above matter and comply to audit .

As a result of this Audit transactions involving a sum of Rs 65690204.78 are held under objection which include an amount of Rs 9677610.00 suggested for recovery. Besides, a sum of Rs 10600 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	5.1	0.00	8059771.78	0.00	0.00	0.00	
2	6.1	0.00	327000.00	0.00	0.00	0.00	
3	7.1	0.00	308272.00	0.00	0.00	0.00	
4	8.1	200250.00	200250.00	200250.00	0.00	0.00	
5	13.1	16650.00	5996406.00	16650.00	0.00	0.00	
6	14.1	0.00	3773146.00	0.00	0.00	0.00	
7	16.2	9452240.00	18852636.00	9452240.00	0.00	0.00	
8	16.3	1720.00	1900.00	1720.00	0.00	0.00	
9	16.4	0.00	9872228.00	0.00	0.00	0.00	
10	16.5	0.00	17473327.00	0.00	0.00	0.00	
11	16.6	0.00	0.00	0.00	0.00	0.00	
12	16.8	3100.00	3100.00	3100.00	0.00	0.00	
13	16.9	3650.00	175245.00	3650.00	0.00	0.00	
14	16.11	0.00	580903.00	0.00	0.00	0.00	
15	16.12	0.00	44681.00	0.00	0.00	0.00	
16	16.14	0.00	21339.00	0.00	0.00	0.00	
<b>Total</b>		<b>9677610.00</b>	<b>65690204.78</b>	<b>9677610.00</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	16.9	6855	2022-02-26	1900	Jayanti Dash, Assistant Matron
2	16.8	6314	2022-02-07	1900	Sarojini Das, Assistant Matron, Ananya hostel
3	16.6	7382	2021-11-22	700	Bhagaban Sahoo, Annapurna hostel accountant
4	16.6	7383	2021-11-22	700	Arpita Bhuyan,

					Matron, Annapurna hostel
5	16.8	6313	2022-02-07	1400	Jayashree Mohnry, Matron, Ananya hostel
6	16.6	7381	2021-11-22	700	Maheswara Hota, Annapurna hostel accountant
7	16.6	7380	2021-11-22	700	Suman Keshari Sahoo, Annapurna hostel accountant
8	16.6	7379	2021-11-22	700	Manoranjan Ratha, Annapurna hostel accountant
9	16.9	6856	2022-02-26	1900	Santilata Nanda, Matron
				<b>Total</b>	<b>10600</b>

### Audit Certificate

Certified that the accounts of **Ramadevi University** for the financial year **2019-2020 2018-2019 2017-2018 2016-2017 2015-2016** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .