

**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. 1356.....LFA(BBSR),

Date 09.06.2022

Soft copy of the A.R. No. 645523/AR/2021-2022 BHUBANESWAR on the accounts of Ramadevi University for the year 2020-21 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 three months from the date of receipt of this Audit Report.

*DD 9/6/2022*  
Audit Officer,

✓ Local Fund Audit, Bhubaneswar  
Date 09.06.2022

Memo No. 1357.....LFA(BBSR),

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.

*DD 9/6/2022*  
Audit Officer,

✓ Local Fund Audit, Bhubaneswar  
Date 09.06.2022

Memo No. 1358.....LFA(BBSR),

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

*DD 9/6/2022*  
Audit Officer,

✓ Local Fund Audit, Bhubaneswar  
Date 09.06.2022

Memo No. 1359.....LFA(BBSR),

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

*DD 9/6/2022*  
Audit Officer,

✓ Local Fund Audit, Bhubaneswar

| e-Despatch (for official use only) |     |                      |  |
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| Government of Odisha.              |     |                      |  |
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18.3 -

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

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.

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 2020-21:

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 .
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.

18.4 -

**Production of Records regarding the amount held under objection in the last Audit Report (POM NO. 23/ 28.4.2022 OSP NO. 57)**

POM was issued for the Production of records , registers , files or any other connected documents regarding the amount held under objection raised during the accounting year 2015-16 to 2019-2020 in different paras mentioned in the DAR on accounts of R.D.Womens University bearing DAR No. 557699/AR/ 2020-21 But till the close of audit nothing has been complied by the local authority.

| Sl. No. | Para no. | Amount Held under objection | Remarks |
|---------|----------|-----------------------------|---------|
|         | 5.1      | 8059771.78                  |         |
| 1       |          |                             |         |
| 2       | 6.1      | 32700                       |         |
| 3       | 7.1      | 308272                      |         |
| 4       | 8.1      | 200250                      |         |
| 5       | 13.1     | 5996406                     |         |
| 6       | 14.1     | 3773146                     |         |

|              |       |                    |
|--------------|-------|--------------------|
| 7            | 16.2  | 18852636           |
| 8            | 16.3  | 1900               |
| 9            | 16.4  | 9872228            |
| 10           | 16.5  | 17473327           |
| 11           | 16.8  | 3100               |
| 12           | 16.9  | 175245             |
| 13           | 16.11 | 580903             |
| 14           | 16.12 | 44681              |
| 15           | 16.14 | 21339              |
| <b>Total</b> |       | <b>65395904.78</b> |

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

**19.1 -**

| Year    | Non-Gazetted |       | Gazetted |         | TOTAL    |         |
|---------|--------------|-------|----------|---------|----------|---------|
|         | GPF          | NPS   | GPF      | NPS     | GPF      | NPS     |
| 2020-21 | 4686858      | 64140 | 6727715  | 1605287 | 11414573 | 1669427 |

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

**20.1 -**

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

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 and all are maintained by the COF office(concerned HODs and PIs are not maintaining any cash book)The . 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.

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 2020-21:

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 .

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.

As a result of this Audit transactions involving a sum of Rs 57952361.00 are held under objection which include an amount of Rs 4103580.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

| Sl No        | Name Of The Paragraph | Amount suggested for recovery(In Rs:) | Amount kept on objection(In Rs:) | Amount Surchargeable(In Rs:) | Amount Embezzlement(In Rs:) | Amount Othercases(In Rs:) | Remarks |
|--------------|-----------------------|---------------------------------------|----------------------------------|------------------------------|-----------------------------|---------------------------|---------|
| 1            | 5.1                   | 0.00                                  | 43778681.00                      | 0.00                         | 0.00                        | 0.00                      |         |
| 2            | 8.1                   | 367015.00                             | 367015.00                        | 367015.00                    | 0.00                        | 0.00                      |         |
| 3            | 14.1                  | 1979.00                               | 165895.00                        | 0.00                         | 0.00                        | 0.00                      |         |
| 4            | 16.1                  | 3503226.00                            | 9585198.00                       | 3503226.00                   | 0.00                        | 0.00                      |         |
| 5            | 16.4                  | 0.00                                  | 1647175.00                       | 0.00                         | 0.00                        | 0.00                      |         |
| 6            | 16.9                  | 94200.00                              | 354703.00                        | 94200.00                     | 0.00                        | 0.00                      |         |
| 7            | 16.10                 | 0.00                                  | 142651.00                        | 0.00                         | 0.00                        | 0.00                      |         |
| 8            | 16.12                 | 0.00                                  | 364193.00                        | 0.00                         | 0.00                        | 0.00                      |         |
| 9            | 16.13                 | 42160.00                              | 82296.00                         | 42160.00                     | 0.00                        | 0.00                      |         |
| 10           | 16.14                 | 0.00                                  | 128552.00                        | 0.00                         | 0.00                        | 0.00                      |         |
| 11           | 16.15                 | 0.00                                  | 43655.00                         | 0.00                         | 0.00                        | 0.00                      |         |
| 12           | 16.17                 | 95000.00                              | 1292347.00                       | 95000.00                     | 0.00                        | 0.00                      |         |
| <b>Total</b> |                       | <b>4103580.00</b>                     | <b>57952361.00</b>               | <b>4101601.00</b>            | <b>0.00</b>                 | <b>0.00</b>               |         |

**Spot Recovery**

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

AUDIT REPORT



AUDIT REPORT



**Audit Certificate**

Cetrified that the accounts of **Ramadevi University** for the financial year **2020-2021** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

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