## ANNEXURE-I

### ACADEMIC CALENDER (SEMESTER PATTERN) FOR THE SESSION 2015-16

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Name of the Exam.</th>
<th>Filling of Forms</th>
<th>Theory Exam.</th>
<th>Practical Exam.</th>
<th>Date of Result Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>UG 2nd Sem.(Reg/Back)(2014-16)</td>
<td>2nd week of Feb-16</td>
<td>1st week of Apr-16</td>
<td>3rd week of Apr-16</td>
<td>Last week of Apr-16</td>
</tr>
<tr>
<td>4.</td>
<td>UG 4th Sem.(Reg/Back)(2015-2016)</td>
<td>1st week of Feb-16</td>
<td>2nd week of March-16</td>
<td>Last week of March-16</td>
<td>Last week of March-16</td>
</tr>
<tr>
<td>5.</td>
<td>UG 5th Sem.(Reg/Back)(2013-2014)</td>
<td>3rd week of Sept-15</td>
<td>3rd week of Nov-14</td>
<td>1st week of Jan-14</td>
<td>Last week of Jan-14</td>
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<tr>
<td>6.</td>
<td>UG 6th Sem.(Reg/Back)(2015-16)</td>
<td>3rd week of Jan-16</td>
<td>2nd week of March-16</td>
<td>Last week of March-16</td>
<td>2nd week of May-16</td>
</tr>
<tr>
<td>8.</td>
<td>PG 2nd Sem.(Reg/Back)(2015-2016)</td>
<td>2nd week of Feb-16</td>
<td>1st week of Apr-16</td>
<td>3rd week of Apr-16</td>
<td>1st week of July-16</td>
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<tr>
<td>10.</td>
<td>PG 4th Sem.(2015-16)</td>
<td>1st week of Feb-16</td>
<td>3rd week of March-16</td>
<td>2nd week of Apr-16</td>
<td>3rd week of July-16</td>
</tr>
<tr>
<td>11.</td>
<td>M.Phil. 1st Sem.,2015</td>
<td>1st week of Apr-15</td>
<td>1st week of July-15</td>
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<tr>
<td>12.</td>
<td>M.Phil. 2nd Sem.,2015</td>
<td>3rd week of Aug-15</td>
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<tr>
<td>Sl No.</td>
<td>Name of the Exam.</td>
<td>Filling of Forms</td>
<td>Theory Exam.</td>
<td>Practical Exam.</td>
<td>Date of Result Publication</td>
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<tr>
<td>1.</td>
<td>MSc BT, MFC 1st &amp; 3rd(Reg/Back)(2015-16)</td>
<td>3rd week of Oct-15</td>
<td>Last week of Dec-15</td>
<td>Last week of Dec-15</td>
<td>3rd Week of March-16</td>
</tr>
<tr>
<td>2.</td>
<td>MCA, BCA, BBA, MSc. 1st, 3rd &amp; 5th Sem(Reg/Back)(2015-2016)</td>
<td>3rd week of Oct-15</td>
<td>1st week of Dec-15</td>
<td>Last week of Dec-15</td>
<td>3rd week of March-16</td>
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<tr>
<td>3.</td>
<td>MSc,(BT) % MFC 2nd, &amp; 4th Sem(Reg/Back)(2015-2016)</td>
<td>2nd week of Feb-16</td>
<td>2nd week of March-16</td>
<td>1st week of Apr-16</td>
<td>Last week of July-16</td>
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<tr>
<td>4.</td>
<td>MCA, BCA, BBA, Msc. (ETC) 2nd, 4th &amp; 6th Sem(Reg/Back)(2015-2016)</td>
<td>3rd week of Feb-16</td>
<td>2nd week of Apr-16</td>
<td>1st week of Apr-16</td>
<td>Last week of July-16</td>
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<tr>
<td>5.</td>
<td>MSc. ETC 7th Sem</td>
<td>2nd week of Nov-15</td>
<td>2nd week of Dec-15</td>
<td>Last week of Dec-15</td>
<td>Last week of March-16</td>
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<td>6.</td>
<td>MSc. ETC 8th Sem</td>
<td>3rd week of Feb-16</td>
<td>3rd week of March-16</td>
<td>1st week of Apr-16</td>
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</table>
RESEARCH PAPERS PUBLISHED BY FACULTY

Dr. P.M. Nanada


Dr. B. K. Mahanty:


ARTICLES PUBLISHED IN PROCEEDINGS OF UGC SEMINARS/CONFERENCES

1. Mohanty, B.K.; Plant Secondary Metabolites (PSM), Role, Importance and Production through Biotechnological methods, Proceedings of “National Seminar on Common Medicinal Plants and Their uses”, Banki Autonomous College, Banki, Cuttack, Orissa, 06.01.2008, pp 89-92


6. B.K. Mohanty: Role of microbes in bioremediation: In proceedings of National seminar on Trends in microbial bioremediation of contaminated soil” held during 24th-25th September, 2011 organized by the Department of Microbiology, Centre for Post Graduate Studies, Orissa University of Agriculture and Technology, Bhubaneswar

Dr. M. Mahapatra


Dr. G. Sabat


Dr. L Patra


Dr. Rashmita Padhy


**Chem -01**

Dr.P.N.Gouda,Chemistry

<table>
<thead>
<tr>
<th>Title of the Paper</th>
<th>Name of the Journal</th>
<th>Date &amp; year of Publication</th>
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</thead>
<tbody>
<tr>
<td>Pharmacological Study Of A Steroid β-Sitosterylglucoside-6’-heptadecanoate isolated from caparis horrida</td>
<td>International journal for pharma research and Review</td>
<td>May 2013;2(5):33-35</td>
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<tr>
<td>A simple synthesis of hydroxyisoflavonones</td>
<td>Indian Journal of Chemistry</td>
<td>142,40B,2001</td>
</tr>
<tr>
<td>Isolation of Triterpenoid Glucoside from bark of Terminalia arjuna using chromatographic technique and investigation of Pharmacological behaviour upon muscle Tissues</td>
<td>E-Journal of Chemistry</td>
<td>474,4(4), 2007</td>
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<tr>
<th>Title of the Project</th>
<th>Name of the funding agency</th>
<th>Duration</th>
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<tbody>
<tr>
<td>Chemical Investigation and biochemical study of some medicinal plants traditionally used for their hypoglycaemic action</td>
<td>U.G.C. (MRP)</td>
<td>03 years</td>
</tr>
<tr>
<td>Isolation and Characterisation of active compounds from some medicinal plants which lower billirubin level in blood</td>
<td>U.G.C. (MRP)</td>
<td>03 years</td>
</tr>
<tr>
<td>Study on Medicinal Plants which are known to have Anti-tumor Activity</td>
<td>U.G.C.(MPR)</td>
<td>03 years</td>
</tr>
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</table>
Dr. E. Patnaik
Research Publication – 10 (5 national + 5 International)

1. Prof. T.L. Rama Char Award for Best Paper by Electrochemical Society of India.

2. National Scholarship from H.S.C to B.Sc.
   No. of M.Phil / Ph.D. Scholar – M.Phil – One Continuing, Ph.D. – One continuing.


Dr. C. Patnaik, Chemistry

   Peroxy Acid Oxidations: I. A Kinetic and Mechanistic Study of Oxidation of Acetylacetone by Peroxomonophosphoric Acid and Hydrogen Peroxide in Alkaline Medium.

   Peroxy Acid Oxidations: II. A Kinetic and Mechanistic Study of Oxidation of $\alpha$- Diketones

   Development of Si$_2$N$_2$O, Si$_3$N$_4$ and SiC Ceramic Materials Using Rice Husk.

   Peroxy Acid Oxidations: A Kinetic and Mechanistic Study of Oxidative Decarboxylation of $\alpha$- Keto Acids by Peroxomonophosphoric Acid.

1. “Electrical conductivity and oxygen sensing behavior of \( \text{SrFe}_{0.2-x}\text{Ti}_{0.8}\text{Co}_x\text{O}_{3-\delta} \) \( (x = 0.05 - 0.2) \)” Sunasira Misra, E. Prabhu, K.I. Gnanasekar, V. Jayaraman, P. Chandramohan, M.P. Srinivasan and T. Gnanasekaran; *Materials Research Bulletin* 44(5), 1041-1045 (2009)


3. “Electrical conductivity and oxygen sensing behavior of \( \text{SrSn}_{1-x}\text{Fe}_x\text{O}_{3-\delta} \) \( (x = 0 - 0.2) \)” Sunasira Misra, K.I. Gnanasekar, R.V. Subba Rao, V. Jayaraman and T. Gnanasekaran; *J. of Alloys and Compounds*, Volume 506, Issue 1, 285-292 (2010)


### Dr. B. Panda

2. ‘Accounting & Auditing’ for Vocational stream. Published by – Text Book Bureau, Govt. of Orissa.

### Dr. J.D. Nayak

1. Contributed paper titled “Customer Relationship Management – A Conceptual Analysis” at the All India Commerce Conference held at Nagpur in the year 2008.

### Dr. Kishor Hari Badatya

3. “Priority Sector Lending-A Case Study of UGB in Orissa” in the Souvenir of the UGC


Guiding Research Scholars for their Ph.D.

1. Narayan Nayak on the Topic “Study of Agricultural Growth Performance in Orissa”.

Eng-01

Dr. R. Padhy
1. Published 3 books in regional language (short story collections in last 7 years).
2. Published more than twenty non-fictional features in different Odia Dailies and monthly Magazines.
3. Published articles in the issues of feminism in a national journal in 2010 – 11.

Eng-02

Dr. K. K. Pattanayak


Geol.-01

Dr. D.K. Mishra


Geol.-02

Dr. N. Das


2. Ore Petrography of Low grade siliceous Mn-ore from Bonai-Keonjhar belt, Orissa, India & influence of mineral fabric in respect of their beneficiation, (2011)


7. Dash, Nilima, Mohapatra, B.K., and Umar, Sahid. (2012), Microstructural and Chemical investigation of Sperssartine in Gangpur Group of rocks, Orissa, Abstract volume of 99th ISCA.


Dr. S.S. Samal


19. R. N. Rath, P. P. Mishra, Necessary and sufficient conditions for the oscillatory behaviour of solutions of a non-Linear neutral differential equation, Communicated to the proceeding of Math. Sci.(Accepted in ECC-09 WSEAS conference.)


Math -02

Dr. S. N. Kund:

1 Coefficient estimates for the inverses of Starlike functions represented by Symmetric gap series. PanAmerican Mathematical Journal Vol 21 (2011),105-123.


**Dr.S.Panda**

**Research Papers Published /Accepted/ Under review for Publication:**


**Research Experience:**


**Research Guidance**

D. Litt. Degree Awarded under my Guidance: one
1. D.Litt. degree awarded to Dr. Sabita Patnaik on the topic entitled “Dhakhinanchaliya Ganjami Bhasha: Aka Bhasatatwka Bislesana” by Berhampur University in 2013.

Books

4. Prabandha Juge Juge (Compiled), Bijaya Book Store, Berhampur 2011
5. Adhunika Odiya Galpadhara (Compiled), Bijaya Book Store, Berhampur, 2011.

Odi – 2

Dr. B. P. Sahu

Research Papers Published


(c) Research Experience

i) Ph.D. degree awarded on the topic entitled “Ram Katha O Ghanasyam Hottanka Srirama”
ii) D.Litt. degree awarded on the topic entitled “Sampratika Odia Sahityaku Dr. Radhanatha Rathanak Dana”.

(d) Research Guidance

i) Ph.D. degree awarded under my guidance: 02
ii) Ph.D. work in progress: 03

Logic &n Philosophy

Dr. J. Bisoyi


Dr.P.Sahu

Dr.B.Das
Published Papers:

Physics-02

Dr. S. R. Mishra

Zoology-01

Dr.M.Samanta
1. Chromosome complement and banding pattern in a pelicaniform bird- P. niger. [J. Heredity. 72,447-449; 1981]
2. Chromosome complement and C-banding patterns in some Indian Charadriiform birds. [Z. Zool. Syst. Evolut. Forch. 100-111; 1982]
5. Chromosome complement and banding pattern in some birds. [Presented in 8th all India Cytology and Genetics conference, 1993]

Dr. R. Pattanayak


Dr. P.K. Barik


**Zoology-04**

**Dr.C.Mahapatra**


Students’ Union

1. Objectives:
There shall be a student’s Union in the College. The objective of the Union is primarily, cultural in nature. It aims at stimulating the interests of the students in intellectual and academic activities by holding debates, discussions and symposium.

2. Membership:
a) Every student of the College shall be member of the Union and shall have the right to vote and contest in election for the offices of the Executive of the Union subject to provisions mentioned hereinafter. b) Any student whose name is struck off the rolls of the College shall cease to be a member of the Union.
c) The meetings of the Union shall be open to all the members of the teaching staff of the College, who, if they so desire may take part in the proceeding of the meetings without the right to vote.

3. The followings constitute the Union:
a) The President
b) The Vice-President
c) The Secretary
d) The Assistant Secretary
e) Class-Representatives:
   i) One from each faculty from 1st year to 3rd year of +3 classes.
   ii) One each from the P.G-I and PG-II classes of all faculties taken together.
   iii) One women student representative elected by the women students.

4. The Executive:
a) The executive of the Union shall continue to function in spite of any vacancies in its membership.
b) The function of the executive shall be as follows:
   i) to draw up the programme of the activities of the Union for the session.
   ii) to adopt the Union Budget for the session.
   iii) to approve the expenditure incurred.
   iv) to undertake such other activities as are consistent with the objective of the Union and are in accordance with the provision of the constitution.

5. Meetings:
a) No meeting can be held on the College premises without prior written permission of the Principal.
b) An ordinary meeting of the Union may be held once in a fortnight. Such meetings shall be arranged by the Secretary in consultation with the President and with approval of the Adviser. The Secretary shall be responsible for issuing notice of such meeting containing particulars such as the date and place of meeting, subject matter of the debate, names of at least the first five speakers on the motion etc.

c) Extraordinary meeting:

   i) An Extraordinary meeting of the Union may be convened at the direction of the Principal and signed by not less than two hundred members of the Union.

Or On the written request of the Executive:

   ii) The Principal or his nominee shall preside over any extraordinary meeting.

   iii) An extraordinary meeting may be called for any purpose for which an ordinary meeting can be called or for the purpose of considering a motion of no confidence received under the provision of Article 10 (b) above.

Provided that at least 10 days notice of the extraordinary meeting shall be given for moving a vote of no confidence mentioned above. Provided further that the quorum for the extraordinary meeting called for considering the motion of no confidence shall be at least half the total membership of the Union on the date of the meeting.

d) Executive Meeting:

6. i) An ordinary meeting of the Executive of the Union may be called by the Secretary in consultation with the Adviser for the purpose mentioned under Article 9 (b) above. Notice of such a meeting with date, time, place and agenda shall be issued to members at least 48 hours prior to the meeting.

   ii) An extraordinary meeting of the Executive can be convened at any time by the Principal.

   iii) A meeting of the Executive shall be presided over by the President or in his absence by the Vice-President or in the absence of both by any member of the Executive elected at the meeting in the presence of the Adviser.

   iv) No meeting of the Executive can be conducted without the Adviser being present in it.

   v) Fifty percent of the membership of the Executive in office shall constitute the quorum for ordinary meetings.

   vi) The first meeting of the Executive body shall draw up a programme for the session and frame, consider and adopt the annual Budget which in no circumstances shall be altered, modified and revised, provided that an amount of Rs. 2/- only from the subscription of each member of the Union be kept apart for holding cultural and literary competitions, extramural lectures by eminent persons and union office maintenance.
Students’ Associations and Societies

Once in the beginning of each academic session, the DHE, Govt. of Odisha notify the schedule of Election Process to the different offices of the Executive of the student's Union.

CODE OF CONDUCT

The following code of conduct has been prescribed for the candidates and voters, the violation of which shall entail cancellation of candidature, abrogation of voting right and/or other forms of punishment as per law.

If a candidate takes recourse to violence and intimidation, possesses lethal weapons and prevents other candidates from filing nominations, his candidature shall summarily be rejected.

If a voter indulges in violence, possesses lethal weapons and prevents other candidates and voters from participating in the election processes, he shall be liable to punishment as per law. In respect of such matters under (i) and (ii) of this article the decision of the Principal shall be final and binding.

Candidates cannot put hoardings and posters inside the College campus. The College Authority shall put hoarding indicating names of candidates/posts. The expenditure shall be borne from out of the College Union Fund. (Government order No.51083/dt.15-09-2000)

A student convicted by any court of law cannot contest the election.

A student who does not have 75% attendance in the class cannot contest for any post. No relaxation shall be granted on production of Medical Certificate (Govt. order no. 47731/8-8-2001).

No member of the Union is eligible to contest for more than one office of the Union or any sister association.

The elections shall be conducted by the Principal or his nominee through secret ballot.

Nominations to such elections duly seconded, shall reach the Principal or his nominee in writing three clear days before election.

Every member of the Union has the right to vote in every election but no member shall give more than one vote for each of the offices to be filled.

Elections shall be conducted and votes recorded and counted in such manner as the Principal shall determine.

The candidate obtaining largest member of votes shall be declared elected.
In case of equality of votes between any two or more candidates the elections of the successful candidates will be decided by lot.

Students belonging to collaborative self financing courses shall not participate in the process of election.

Physical Education Association

1. There shall be an Association called the Physical Education Association.
2. All the students who are in the College roll shall be members of the Association.
3. The affairs of the Association shall be managed by an Executive Committee called the Physical Education Executive Committee, consisting of the following office bearers.
   a) President : The Principal (ex-officio)
   b) Vice-President : A member of the staff to be nominated by the Principal.
   c) Associate Vice-President : To be nominated by the Principal.
   d) Members :
      i) The officers in charge of different games to be nominated by the Principal
      ii) The P.E.T. (ex-officio) and
      iii) Captains of the various games and athletics and a lady representative to be nominated by the Principal.
   e) A Secretary and an Asst. Secretary : To be elected by students of the College.
4. The Captains and the Vice-captains for various games and sports shall be nominated by the President in consultations with the Vice-President, Associate Vice-President and the P.E.T. Ordinarily these appointments are for one year but under special circumstances the same captains may be allowed to continue for further periods. As a general rule, Captain and Vice-Captains must be students of good conduct with capacity to control and direct activities of the team. If they do not perform their duties properly, they may not be allowed to continue for the rest of term and other players may be nominated fresh in their places.
5. The duties of the Executive Committee shall be :
   a) The Executive Committee prepares the budget for the whole session with the approval of the Principal. The Executive Body should have approved a programme for the entire session before adopting the Budget.
   b) To see that all major games and field events run smoothly, and to take action against the students who create indiscipline in the field.
   c) To be responsible for holding different tournaments and Annual Sports Meet and to
conduct any Inter College Tournament that the College hosts.

d) To strive for the improvement of the standard of games and sports of the students.

6. The duties and power of the Office bearers:

a) The President can change any resolution passed by the Executive Committee.

b) In the absence of the Vice-President, Associate Vice-President shall assume all the charges and discharge all the functions of the Vice-President.

c) The President can debar any player from taking part in any game if the conduct of player is not satisfactory.

d) The Vice-President, Associate Vice-President can supervise the games and can give necessary advice to the P.E.T. and the Secretary.

e) The Vice-President shall look into the budget, nomination of managers, expenditures and purchases for store.

f) The Associate Vice-President shall look into day to day conduct of games, selection of teams and nomination of Captains and Vice-Captains.

g) The Secretary shall in consultation with the P.E.T. and duly countersigned by the Vice-President, Associate Vice-President put up notices regarding the games, sports and Executive body meetings.

7. The P.E.T. shall place order for sports goods in accordance with the budget provision in consultation with the Vice-President and Associate Vice-President and with the approval of the President. He shall also look after all the correspondences of the Association, maintenance of store and all records. He shall also provide all technical help to conduct different games and sports. The P.E.T. shall also report cases of default and shall prepare and submit dues list to the office for taking action against the defaulters.

8. The Captains shall perform the following functions:

a) To control the team, to assign various places of the field to players under the direction of P.E.T.

b) To select teams for the tournaments in consultation with the P.E.T. and the Lecturer-in-charge.

c) To be responsible for the general behaviour of the individual player in the field and to see that he turns out to be a good sportsman and to report the cases of indiscipline to the Association through the Associate Vice President.

d) To conduct local matches and other out side matches with the help of the P.E.T. and with the approval of the Vice President and the President.

e) To help the P.E.T. in the betterment of the Games.
6. In case of Inter College Tournaments and sports etc. conducted outside headquarters an estimate of the expenses to be incurred shall be prepared by the Captain of the team of sport concerned subject to budget provision and submit the same through the P.E.T. to Vice President. The money will be drawn by the Vice President from the College office and advanced to the manager accompanying the team who shall be responsible to submit accounts with vouchers for the expenditure incurred, soon after the return of the team to the headquarters.

7. In case of games and sports etc., held at headquarters the estimate for the expenses to be incurred will be prepared by the Secretary and Captain concerned and submitted to the Vice President through the P.E.T. for consideration and changes in the estimate if necessary. The money will be drawn by the President and advanced to the office bearers through the Vice President or Associate Vice President. The person receiving the advances is responsible to submit the accounts with the vouchers within seven clear days of the closing of the event.

Dramatic Society

1. There shall be a Dramatic Society in the College. The name of the Society shall be “Dramatic Society”.

2. All the students of the College shall be members of the Society.

3. The Principal of the College shall be the ex-officio-President.

4. The Vice-President of the Society is nominated from among the members of the staff of the college by the Principal. If he so desires may appoint Associate Vice President from the members of the staff to assist the Vice-President.

5. There shall be an Executive Committee consisting of:
   i) President - the Principal (ex-officio)
   ii) Vice-President Any member of the teaching staff to be nominated by the Principal.
   iii) Associate Vice-president to be nominated by the Principal.
   iv) Secretary : To be elected by members from among the students.
   v) Asst. Secretary (a student of first year, second year of +3 classes or P.G. 1 year to be elected by members.)
   vi) Class Representatives :
      a) One from each faculty from first year to the final year of the Degree course of be elected by members.
      b) One each from part-1 and part -2 of P.G. classes, all faculties taken together.
   vii) One representative of lady students to be elected by the lady students of the College.
   viii) The first meeting of the Executive Body shall draw up and approve a programme for the
session, draw up and approve the Budget provided that the Budget is not subject to alteration or
revision at any stage.

6. Neither the Secretary nor the Asst. Secretary should ordinarily take part in a drama or
play staged under the auspices of the Society.

7. The Secretary and the Asst. Secretary shall jointly take the responsibilities of all the
functions of the Society. The Asst. Secretary will assist the Secretary in the conduct of the
functions.

8. The Secretary shall arrange all functions and meetings of the Executive Committee.
The Secretary shall remain in charge of the office and the properties of the Society.

9. The Asst. Secretary shall perform the function of the Secretary in the latter’s absence.

10. The Principal shall be the final authority in all matters relating to the Society.

**Day Scholars’ Association**

1. There shall be an Association in the College called the Day Scholars’ Association. All
the day scholars of the College shall be members of the Association.

2. The object of the Association shall be to take up such activities as will foster a spirit
of fellowship and cooperation among all the day scholars of the College.

3. There shall be an Executive Committee of the Day Scholars’ Association consisting of:
   a) The Censor
   b) The Associate Censor
   c) The Secretary
   d) The Assistant Secretary
   e) One representative from each of the Degree classes and P.G. classes of all faculties taken
together.

4. The Censor and the Associate Censor of the D.S.A. shall be nominated by the
Principal from among the members of the teaching staff of the College.

5. The Censor shall preside over all meetings of the Executive. No meeting of the
Executive shall be valid without the presence of the Censor/Associate Censor. In case the
Censor is not present, the Associate Censor will preside over the meeting of the Executive
Committee.

6. Other members of the Executive shall be elected by the day scholars of the College
from among themselves in the manner to be prescribed by the Principal.

7. The Secretary of the D.S.A. may belong to any class. However, the Assistant
Secretary of the D.S.A. shall belong to the 1st year or 2nd year of the Degree classes or the
P.G. Part -I class.
8. The Secretary with the approval of the Executive Committee shall organise all the functions of the Association. He will receive funds as per the budget provisions from the Censor. In the absence of the Secretary, the Assistant Secretary shall discharge all the functions of the Secretary.

9. The funds of the Association shall be administered by the Censor.

10. The Principal shall be the final authority in all matters relating to the Association.

**Literary Associations**

1. There shall be the following literary associations in the College.
   a) Oriya Sahitya Samaj
   b) Hindi Sahitya Parishad
   c) Telugu Sahitya Samiti

2. Objective :-
   a) To organise meetings and symposia etc. on respective languages, literature and culture.
   b) To invite eminent scholars & to address the members of the Association.
   c) To organise different competitions in respective languages from time to time.

3. Membership - Membership of the Associations is open to those students of the College, who are on the rolls for the study of the respective subjects either as a compulsory or as an optional subject.

4. Executive body - Each Association shall have an Executive Body in the following pattern.
   a) President - Principal (Ex-officio)
   b) Vice President - Head of the Department of the concerned subject
   c) Secretary
   d) Asst. Secretary
   e) Class Representatives (one from each class)

5. Secretary - Any student, having Oriya Or Hindi or Telugu as optional or compulsory subject is eligible to contest for the office of the Secretary of the concerned Association.

6. Asst. Secretary :
   a) Any student belonging to 1st or 2nd year of 3 year Degree and P.G. Part-I class with the concerned subject as compulsory or optional is eligible to contest for the office of the Asst. Secretary.
   b) The Asst. Secretary will discharge the duties of the Secretary in his absence, or if it is otherwise necessary.
7. Members of the Executive belonging to the +3 III year and P.G. Part-II class shall be deemed to have vacated their offices by the date fixed for the filling up of forms for the Final Examination.
8. The election of the office bearers shall be conducted along with the Election of the College Union.
9. In all matters concerning the Association, the decision of the Principal shall be final.

Science Society

1. Name: There shall be a Society called the Science Society of Khallikote College.
2. Membership: All science students shall be its members and pay Rs. 5/- per annum as membership fees.
3. Objective: The aims and objects of the Society shall be:
   i) To organise meetings and exhibition of science films.
   ii) To organise science based competitions.
   iii) To take such other science based activities as will be proposed by the Executive of the Society.
4. The Executive shall consist of:
   i) President: Principal (Ex-officio)
   ii) Vice President and four Associate Vice-Presidents to be nominated from among the members of science staff by the Principal.
   iii) Secretary to be elected by the members.
   iv) Asst. Secretary to be elected by the members.
   v) Class Representatives: one each from +3 1st year to P.G. Part-II classes.
   vi) The first meeting of the Executive Body shall draw up and approve the budget provided that the budget shall not be subject to alteration or revision at any stage.
5. Election: Election shall be held along with College Union Election to elect the members of the Executive mentioned at 4 (iii), (iv) and (v) above.
6. Secretary: All members are eligible to contest for the office of Secretary of the Society.
7. Asst. Secretary: Members belonging to +3 1st, 2nd year, and P.G. Part-I classes are eligible to contest for the office of Asst. Secretary.
8. The decision of the Principal shall be final and binding in the matters relating to the Science Society.

Commerce Society

1. Name: There shall be a Society called the Khallikote College Commerce Society.
2. Membership: All students of the faculty of Commerce shall be members of the Society.

3. Objective: The objectives of the Society shall be organisation of academic debates, competitions, seminars and symposia, holding meetings to be addressed by persons of eminence in commerce and industry and undertaking such other cultural activities as may be proposed by the Executive.

4. The Executive: There shall be an Executive of the Society consisting of:
   a) President: Principal (Ex-officio)
   b) Vice President: (Ex-officio) Head of the Department of Commerce
   c) Secretary: to be elected by the members.
   d) Asst. Secretary: To be elected by the members.
   e) Class representatives, one each from +3 1st year to P.G. Part-II classes to be elected by members.

5. The first meeting of the Executive Body shall draw up and approve a programme for the session and draw up and adopt the Budget provided that the Budget shall not be subject to alteration or revision at any stage.

6. Election: Election shall be held along with College Union elections every year to elect the members of the executive mentioned at 4 (c) (d) and (e) above.

7. Secretary: Any member of the Society is eligible to contest for the office of the Secretary of the Society.

8. Asst. Secretary: Any member of the Society belonging to +3 1st year, 2nd year or P.G. Part-I classes is eligible to contest for the office of the Asst. Secretary of the Society.

9. In all matters relating to the Society, the decision of the Principal shall be final and binding.

Students’ Recreation Centre

The Executive committee:

President: Principal (Ex-officio)

Vice-President: Any member of the teaching staff to be nominated by the Principal.

Secretary: Any boy student of the College to be elected by the boy students.

Asst. Secretary: Any boy student belonging to the 1st year or 2nd year of 3 year degree class or P.G. Part-I classes to be elected by the boy students of the College.

1. Functions of the Executive Committee:

   i) to frame and adopt the budget,
   ii) to draw up a list of Newspapers, Journals, Magazines and indoor games articles to be used
in the common room.
iii) to assist the Vice-President in the management of the common room.
iv) to discharge such other functions as decided from time to time by the Executive Committee.

2. The Asst. Secretary shall assist the Secretary in all matters. He shall assume the charges of the Secretary in the latter’s absence.

3. In all matters relating to the Boy’s Common room, the Principal’s decision shall be final.

Ladies’ Common Room
1. The executive Committee :
   President : Principal (Ex-officio)
   Vice-President : Any lady member of the teaching staff to be nominated by the Principal.
   Secretary : Any lady student of the College to be elected by the lady students.
   Asst. Secretary : Any lady student belonging to the 1st year or 2nd year of the 3 year degree classes or P.G. part-1 classes to be elected by the lady students.

2. Functions of the Executive Committee :
   i) to frame and adopt the budget,
   ii) to draw up list of Newspapers, Journals, Magazines and indoor games articles to be used in the common room.
   iii) to discuss and adopt the statement of accounts prepared by the Secretary under the supervision of the Vice-President.

3. Function of the Secretary :
   i) to ensure that all newspapers, journals, magazine and games articles are properly used by the students.
   ii) to ensure that the common room is always kept neat and clean, furniture arranged properly and reading materials laid out properly.
   iii) to assist the Vice-President in the management of the Common Room.
   iv) to discharge such other function as decided from time to time by the Executive Committee.

4. The Asst. Secretary shall assist the Secretary in all matters. She shall assume the charges of the Secretary in the latter’s absence.

5. In all matters relating to the Ladies’ Common Room, the Principal’s decision shall be final.

Social Service Guild
1. **Membership**: All bonafide students of the College and members of the teaching staff are members of the Guild. All the student members have the right to vote in the elections for the Secretary and Asst. Secretary.

2. **Executive Committee**:
   a) President; the Principal (Ex-officio)
   b) One Vice-President: to be nominated by the Principal from among the members of the teaching staff.
   c) Two ordinary members: to be nominated from the members of the teaching staff by the Principal.
   d) Secretary: any student of the College to be elected by student members of the guild.
   e) Asst. Secretary: Any student belonging to the 1st year IInd year of +3 class or to Part-I of PG class is eligible to contest.

3. **Function of the Executive Committee**:
   a) The Secretary in consultation with the Vice-President shall convene meeting of the Executive Committee. He will record the minutes of all meetings.
   b) The Secretary in consultation with Vice-President shall draw up a programme and a budget on the working of the Guild for the year to be discussed and passed by the Executive Committee and finally submitted to the Principal.

4. In all matters relating to the guild, the Principal’s decision shall be final.

   **Note**: Student office bearers of all Societies including the College Union shall cease to hold the office from the date when they leave the College or fill up the forms for the final exam. Students who are expected to appear at the final exam, shall cease to hold office on 31st January of the year in which they are expected to appear at the final exam even if they do not fill up the forms.

   Not withstanding any thing in these rules, 10% of the amount available in the fund will be reserved and will not ordinarily be spent by the Union and other sister associations and the budgets are to be prepared excluding this amount.
IAR. No : 1/2011

Para-3

a) Each and every entry of the cash book has been properly summarized as a result, the propose of receipt/payment could not be known at a glance such type of practice should be avoided and entry should be summarized properly henceforth.

**Compliance furnished:** Cash book has been maintained properly.

b) Cutting and over writing in cash book in respect of both Gov. and PL should be avoided and if at all the same occurrances, that should be attested by the DDO as per SR 37 (vi) OTC Vol.-I. This practice strictly be adhered to

**Compliance furnished:** Cutting and over writing has been attested by the DDO

c) Physical verification of closing balance at the end of each month by the principal and surprise verification of cash at regular intervals were not conducted which may be done as per SR37 (IV) of OTC Vol-I hence forth.

**Compliance furnished:** Physical Verification Certificate has been recorded in the Cash book.

d) The individual entries both in receipt and payment side of the Cash Book have not been attested by the Principal in same cases as required under SR 37(iv) of OTC Vol-I This should be done hence forth.

**Compliance furnished:** Each entry in the Cash book has been attested by the Principal.

4) **Bill Register**

Treasury voucher No. and date were not posted in many cases and monthly review of the Bill Register has not been done as per Note 4 to SR235 of OTC Vol-I. This may by enforced at once. This would enable the Drawing Officer to know the upto date position of the bills. To avoid complications in future the Bill Register may be maintained properly by following rules carefully.

**Compliance furnished:** Bill register has been maintained properly & review of the bill register at the end of each month has been done.

5. Register of Advances and Recoveries

During the period under audit a number of advances were given to the staff on account of Festival, Motor Cycle. House Building, GPF etc. But no such Advance Register was maintained to watch the recoveries. It should be ensured that the advances so given are recovered from the staff Regularly and Progress watched through a Register which should be brought to use forthwith.
Compliance furnished: Advance Register has been maintained

6. Stock books
   a) A scrutiny of stock books revealed the following defects

   Physical verification of stocks was not conducted regularly by the Store Officer as Principal as required vide rule-III of OGFR Vol-I.

   Compliance furnished: Physical verification of stock register have been conducted regularly by the officer in charge of the store.

   c) The stock entries made in the stock book were not attested by the store officer nor by the Principal.

   Compliance furnished: All the stock entries made in the stock book have been attested by the officer concerned of store.

   c) Reference of sub vouchers in which articles were purchased not noted in the stock book.

   Compliance furnished: Articles of sub vouchers which are purchased have been noted in the stock book for reference

7. Acquittance Rolls
   a) The Accounts Nos. were not mentioned in the Acquittance Rolls while preparing the Salary bill of the employees.

   Compliance furnished: GPF A/c. No has been mentioned in the Acquittance Register.

   b) Date of encashment of bills were not recorded in many cases.

   Compliance furnished: Date of encashment has been recorded.

   d) The Principal had not certified on the foot of pay and TA, RCM Acquaintance Rolls, that the same were checked by him in accordance with the instruction contained in SR-235 of OTC Vol-I. The some omission should be explained and Rules strictly followed in future.

   Compliance furnished: Certificate has been recorded

8 Non execution of Fidelity Insurance Bond:

It was noticed from the college records that Fidelity Insurance Bond as required under F.D Memo No.20033 dt.19.04.79 has not been executed from any of the Insurance company as yet by the Principal Khallikote Auto College, Berhampur. As envisaged in the memo referred above, “all the Govt. Servants handling Cash and stock store are required to accept security in the form of Fidelity Insurance through the National Insurance company Ltd. Which is the approved Institution for ensuring state Govt. officers, against possible losses of cash and store through misappropriation, embezzlements, theft etc. In order to better safe guard to Govt. Cash and store Govt.
have been pleased to decide that the entire premium on account of Fidelity Insurance Bond shall be paid by the Govt. with effect from 1.5.79 both in respect of existing policies as well as new policies.

Further, it shall be the personal responsibility of each Drawing and Disbursing Officer/Head of office to ensure that all Cash and store in his Office should be covered adequately by Fidelity Insurance Scheme with effect from 1.5.79. But in the instant case, nothing of that sort has been undertaken/followed by the Principal, Khallikote Auto College although-more than two decades has been passed in the mean which. It was not understood, why such benefit has not been availed by the Principal at Govt. cost as yet, for which the Principal should furnished a satisfactory explanation to govt. on receipt of the report.

With much regret and grate concern it is requested that, the Principal should take prompt and effective step to insure the Govt. Cash and Stock store with any of the nearest Insurance company forthwith and compliance furnished to Govt.

DHE (O) is also specifically requested to look into the matter and ensure execution of F.I Bond in Khallikote Auto College, Berhampur early and fact reported to Govt.

**Compliance furnished:** Action will be taken for execution of Fidelity Insurance Bond.

9. **Register of Duplicate Key**

A register of duplicate key has not been maintained as required under Note below SR 69 of OTC Vol-I. The duplicate keys of Iron chest did not appear to have been sent to Berhampur Treasury for safe custody. As per Rule a duplicate key Register should be maintained once a year in the month of April the keys should be sent for examination and returned under fresh seal, a note being made in the Register that they have been found correct.

The reasons for the above omission should be assigned and Rules in this regard following carefully in future.

**Compliance furnished:** Duplicate Key register has been maintained and a key has been sent to the Berhampur Treasury.

10 **Allotment and Expenditure Position.**

The details of allotment received by the college against allotment during the year 2007-08 and 2008-09 and expenditure incurred thereto and surrendered accounts have been appended to this report vide Appendix-“I”. It would be seen from the said Appendix that the College has received a total allotment of Rs.4,28,99,003/- during the year, 2007-08, against which a sum of Rs.4,26,47,429/- has been expended and Rs.2,51,574/- has been surrendered during the month of March,2008.
Similarly the College has received allotment of Rs.5,79,74,961/- during the year, 2008-09 against which a sum of Rs.5,34,07,536/- has been expended and Rs.45,67,425/- has been surrendered of allotment if any.

**Compliance furnished:** Due to non receipt of sanction order & Pay fixation statement, the Surplus amount has been surrendered.

11) Verification of students fees and fines Collection and deposit in to Special Treasury, Berhampur for the year, 2007-08 and 2008-09. On verification of Govt. and PL Cash Books, Challan guard files and relevant records of Special Treasury, Berhampur for the year, 2007-08 and 2008-09, it was seen that student fees and fines collections to the extent of Rs.19,92,990/- under PL account and Rs.2,42,542/- under Govt. account have been deposited in to the Treasury for the year, 2007-08 under proper head of account. Similarly it was seen that student fees wishes collections the extent of Rs.20,51,099/- under PL account and Rs.2,38,108/- under Govt. account have been deposited in to the Treasury for the year 2008-09 under proper head of accounts.

The details of collection and deposit month wise in to the Treasury of he above said amount are exhibited in this report vide Appendix-X “II”.

**Compliance furnished:** Collection amount has been deposited in appropriate Head.

12) Receipt and Expenditure under +3 Govt. PL Red cross and Auto Examination Accounts Cash Book.

The details of Receipts and Expenditure relating to +3 Govt. PL, Red Cross, and Controller of Examination Accounts of the Khallikote Auto College for the year, 2007-08 and 2008-09 are given below.

13) A) Outstanding paras of previous Inspection Report by A.G (O), Bhubaneswar.

Outstanding paras of previous Inspection Reports of A.G Orissa are lying unsettled due to want of compliance.

<table>
<thead>
<tr>
<th>I.R.No. and Year</th>
<th>Paras outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>388/95-96</td>
<td>2</td>
</tr>
<tr>
<td>132/99-2000</td>
<td>6, 8(b), (c) (d)</td>
</tr>
<tr>
<td>122/01-02</td>
<td>2, 4,8,13</td>
</tr>
<tr>
<td>139/04-05</td>
<td>5</td>
</tr>
<tr>
<td>560/06-07</td>
<td>2, 3, 4,5,6,7,8,9,10,11</td>
</tr>
<tr>
<td>510/07-08</td>
<td>1, 2,3,4,5</td>
</tr>
</tbody>
</table>
Special attention should be given for early submission of compliance to the above outstanding paras.

B) Outstanding paras of previous IAR by Department Audit i.e by Higher Education Department.

<table>
<thead>
<tr>
<th>IAR No. and Year</th>
<th>Paras outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAR No. 27/04-05</td>
<td>4(c) 7(b) 8(a) 9(a)(b) 11 and 18</td>
</tr>
<tr>
<td></td>
<td>4(d) 7(h) 12, 13, 14(a)(b) 15 (2)</td>
</tr>
<tr>
<td></td>
<td>1617 + 920</td>
</tr>
<tr>
<td>IAR No. 3/2007-08</td>
<td>All Paras.</td>
</tr>
</tbody>
</table>

Special attention should be given for early submission of compliance to the above objection Paras.

**Compliance furnished:** Compliance Report submitted to A.G, Odisha vide this office letter No.952/ dt.19/08/14.

15) Physical verification of Cash Balance conducted on the date of commencement of audit.

The physical verification of Cash balance of the college was conducted on 25.08.10 by the principal Auto.College, Khallikote, Berhampur in presence of Accounts Bursar, Controller of Examination, Accountant Chasher, UGC Assistant and Auditors of Higher Education Department, Bhubaneswar. The following observations are made while conducting such verification. During physical verification of cash balance a total sum of Rs.14,408/- was found in the Auto. Examination Cash Book with Iron chest of Controller of Examinations and No cash balance in the collect Iron Chest on 25.08.10 which agrees with the book balance to the college cash book i.e. Govt. P.L, Red Cross, PMS, UGC and controller of examination cash book. As revealed from the closing balance as on 25.08.10 the Hand Cash Components of +3 Govt. Cash book and PL Cash Book was nil balance and Auto. Examination Hard Cash is Rs.14,408/-

\[
\begin{align*}
\text{Rs.500.00} \times 2 &= \text{Rs.14,000/-} \\
\text{Rs.100.00} \times 4 &= \text{Rs.400/-} \\
\text{Rs.2.00} \times 4 &= \text{Rs.0.008/-} \\
\text{Rs.14, 408/-} &
\end{align*}
\]

As retention of heaving cash balances in hand with Iron Chest of Controller is irregular. Steps should be taken to disburse the above drawl amount as soon as possible and compliance reported.

The following observation is made while conducting such verification.
**Compliance furnished:** Hard Cash Rs.14, 408/- have been disbursed.

b) Unadjusted outstanding advances (Rs.10, 17,385/-)

It is seen that a sum of Rs.10, 17,385/- is kept in shape of advances being a part of the closing balances as on 25.08.10 scrutiny of advance ledger revealed that Rs.6, 230/- given as advances out of +2 cash book of Rs.2, 08,100/- was given as advance out of controller of Examination cash book has not yet been adjusted against the advance given to different employees of Auto. College, Khallikote, Berhampur. Out of the Controller of Examination advance amount of Rs.8,3,055/- an account payee cheque bearing No.9943, dt.14.03.2007 amounting to Rs.4,81,184.00 was taken in favour of the Ex-Principal, Khallikote Auto. College, Berhampur for making payment against Chattrapur towards reply of desk cum Bench at gallery No.5 and 6 vide his Bill No.1003, dt.31.03.06 and 1004, dt.31.03.06 which will be reimbursed soon after the UGC grant received from the UGC normal Assistance (Autonomy fund) for the year 2005-06. The said amount of Rs.4, 81,184.00 was taken into the UGC cash book page No.304, dt.15.03.07 by the UGC Assistant and disbursement shown to M/s. Mahavir Carpenter Society Ltd., Chattrapur. The above amount of Rs.4, 81,184.00 was shown advances out of the Controller of Examination advance Ledger Page No.243,dt.14.03.2007 against the Name of the Principal Sri.L.K.Patnaik and Finance Officer and Accounts Bursar Sri.Gopal Panda, reader in Commerce and officer in charge of UGC and cashier with dealing Assistant of UGC on 15.03.2007. But till date no UGC normal Assistance has received by the principal for the above purposes by the UGC authority nor the amount of Rs.4,81,184/- was refunded to Auto. Examination (Controller of Examination) accounts which is highly irregular and objectionable. But the present Principal has shown the same in the Advance statement furnished by the Controller on dt.25.08.10 that at the time of Physical Verification that the advance amount of Rs.4, 81,184/- Has been utilized for fixation of desk cum Bench in gallery No.5 and 6. But it is not understood if the amount was fully utilized how the outstanding advance was shown and rolling in the advance ledger as well as Controller of Examination cash book till 25.08.10 is not understood. The reasons for the above irregularities should be clarified to audit. The present Principal is requested to take effective steps to minimize the position of advances by submitting proper vouchers on cash refunded. On audit quarry vide Memo No.4, dt.9.10.10 the present Principal replied that the above advance should be adjusted as soon as possible and compliance submitted to Government immediately. Accordingly, a sum of Rs.4, 81,184/- was brought from autonomous Examination fund and has been utilized fully with a condition to reimburse the same to the Auto. Examinations fund of the Controller of Examination as and when funds are received from UGC under Autonomy 2004-05 and 2005-06, the same could not be adjusted till date. Accordingly, the amount has been transferred from college Auto. Examination and has been spent to meet the UGC expenditure in purchase and fixation of desk cum benches in gallery 5 and gallery 6 in anticipation of receipts of funds for UGC which has not been received till date. Therefore, this amount is rolling as an outstanding advance as expenditure of the fund amount has not been made from proper head of account. The reply of the present Principal is not satisfactory about advance amount of Rs.4, 81,184/- received from Auto. Examination fund. At present the total outstanding amount of Rs.10, 17,385/- is held under objection till satisfactorily complied within stipulated time.
Compliance furnished: Advance amount has been adjusted.

An amount of Rs. 4, 81,484/- was utilised for welfare of the students out of balance amount of Auto. Examination fund for the year 2005-06.

The said amount has not been released from UGC till date expenditure will be shown in the Auto Examination Cash book. So that the advance amount of Rs. 4, 81,184/- will be adjusted.

Hence Para may be dropped.

C) Undisbursed scholarship worth Rs. 21, 20,970/-

As seen from the closing balance of Government +3 cash book and PMS cash book as on 25.08.10 a considerable amount of Rs. 1,20,970/- is kept as part of closing balance being the undisbursed scholarship in the following manner which were not disbursed among the students.

1. Rajiv Gandhi National Scholarship for SC candidates \( \text{Rs.} 1,02,800/- \)
2. On Merit Scholarship \( \text{Rs.} 7,050/- \)
3. PG Merit Scholarship \( \text{Rs.} 5,550/- \)
4. Financial Assistant to the Children mine workers \( \text{Rs.} 5,550/- \)

\( \text{Rs.} 1,20,970/- \)

The above different scholarship amount to Rs. 1,20,970/- should be disbursed on the same may be refunded to Government without further delay and compliance reported to audit. The reasons for the above irregularities should be clarified to audit.

On audit query vide HM Memo No.4, dt.9.10.10 the present principal replied that the above different scholarship amounting to Rs. 1,20,970/- would be disbursed as soon as possible and compliance reported to audit and till then Rs. 1,20,970/- is kept under objection.

6. Old Misappropriation of cash amounting to Rs.2,52,483.64 rolling in the cash balance as on 25.08.2010.

It was noticed that a cash misappropriation of Rs.2, 52,483.64 was not handed over

The above case is now under sub-judice vide M.S.79/2000 in the Court of Sub-Judge Sr.Division, Berhampur. This being a very old case the finding of discussion of the court may timely by intimated to Government.

Compliance furnished: Money suit has been filed case not yet finalised.

16) Un disbursed contingent amount of Rs.8, 206/- is rolling in the +3 Govt. Cash book till 25.08.2010 (the date of Physical verification of office cash)

In course of scrutiny of contingent vouchers with +3 Govt. cash Book for the year 2007-08 and 2008-09 it was noticed that an amount of Rs.8,206/- was drawn and were not yet disbursed. The above drawl amount is rolling in the cash balance and kept in
Account No.20 at Central Bank of India, College Branch till 25.08.2010. It is not understood as to why the suppliers claim has not yet been disbursed after pass and payment order and stock entry of the vouchers in the concerned stock book. If the amount found not possible for payment to the suppliers as the same amount of Rs.8,206/- should be credited into Government Treasury Berhampur in account no.0202 as required in S.R 250 of OTC Vol. I and compliance reported to audit.

The reasons for the above irregularities should be clarified to audit. On audit query vide H.M Memo No.7 dated 09.10.2010 the Present Principal replied that the un-disbursed contingent amount of Rs.8,206/- has been deposited in to Govt. Treasury Berhampur vide Department Challan No.0566 dt.11.11.2010. The Xerox copy of the said Treasury Challan follows:

**Compliance furnished:** The un-disbursed amount of Rs.8,206/- has been deposited through Treasury Challan vide No.566/ dt.11.11.2010. Hence Para may be dropped.

17) Excess payment of House Rent allowances amounting to Rs.97,942/- to the deployed staff of the Khallikote Auto College, Berhampur.

In terms of Finance Department O.M.No.CS-IV-25/2007-42956/F dated 1.11.2007 O.M no. CS-IV-12/98/36459/F Dated 24.08.98 and CS IV-2/2008-4469 dt.2.2.08 the rate of House rent allowances was revised 10% of their basic-Grade pay in respect of employees stationed at Berhampur on the basis of classification of cities with effect from 24.08.98, 1.11.2007 and 2.2.08 read with para-6(a) of the O.M.No. Stated that the rate at which House rent allowances would be admissible shall be determined according to the employees is located with in 8 Kms. From the head quarters on the basic of transfer on deployed.

But on scrutiny of the pay Acquaintance Rolls both for gazette and non-gazetted employees, it was seen that 5 Nos. of employees deployed at Government Junior Science College, Zeeranga and Govt. Niranjan Science College, Aska were also awarded HRA @ 10% instead of 5% resulted in Excess payment of Rs.97,942/-. House rent allowance as per list stated in Appendix- “V” which needs recovery from the 5 Nos. of employees.

1. Dr. N. Mishra, Reader in English Rs.49,956/-
2. S. S. Samal, Sr. Lecturer in History Rs.24,286/-
3. S. Samargo, Peon Rs. 7,950/-
4. Smt. Kumari Patra, Peon Rs. 7,690/-
5. B. P. Burgurung, Chowkidar Rs. 8,060/-
   
Rs.97,942./-

The reason for the above irregularities should be clarified to audit.

On audit query vide H.M Memo No.5 dated 9.10.10 the present Principal replied that the concerned five employees of this College were deployed to Government Jr. Science College, Jeerango and Niranjan Government Women’s College Aska vide Government orders. The deployment in for a short period of time and it may not be controlled as transfer posting. More over the concerned employee have not represented for deployment for they are
paid any T.A/D.A as transfer benefits for shifting their formalities to the need static’s of deployment. Therefore, they are forced to keep their formalities at the old station. As they are on deputation, their names are in the pay roll of the parent college from where they were deployed to the new place. Hence they are allowed all emoluments as per the names of the parent College.

The reply of the present Principal is not satisfactory. As per the F.D.MemoNo.42956 dt.1.11.07, 36459 dt.245.08.98 and 4469 dt.2.2.08 stated on the basic of classification of cities with effect from 24.08.98, 1.11.2007 and 2.2.08 read with para(6) of the O.M.No.stated that which House rent allowances would be admissible shall be determined according to the places in which the Govt. employees is residing and if the residence of the employees is located within 8 Kms. From the Head quarters on the basic of transfer on deployment. If the above employees are working in Zeerango and Aska with deployment under which circumstances they have drawn House rent allowances @10% as per Berhampur rate of HRA.

The regular duty statement has furnished by the Principal Zeerango and Aska. So the House rent allowances @ of 5% should be allowed on the above employees henceforth and excess payment of HRA as per the appendix stated in this report should be recorded and deposited in proper head of accounts and compliance reported to audit.

**Compliance furnished:** The above employees were deployed to Jr.Science College, Jeerango & Ask Women’s College as directed by the Govt. Their Salary was drawn from the Khallikote College, Establishment. Hence HRA @ 10% was drawn in favour of the deployment employees, because they have not transferred to the respective College. The Xerox copy of letter number 31929/15.10.13 of finance department Govt. Of Odisha is enclosed here with for reference.

18) Illegal drawl of arrear House rent allowances in U.G.C arrear career advancement pay and Readers and Sr. Lecturers of Khallikote Auto College.

On checking of the gazette Pay Acquaintance Rolls Page No.62 to 64 it was noticed that an amount of Rs.99, 227/- was drawn and disbursed to different 13 Nos. Readers and Sr. Lecturers towards their Arrear house rent allowances in U.G.C Career advancement pay for the period from 20.11.1999 to 28.02.2008 vide Pay Bill No.146 dt.17.02.2009 drawn in 26.02.09 which violates the Paragraph 2 of the Finance Department Order No.31886/F dated 3.7.2002. As per the said order drawl of Arrear HRA in U.G.C Pay is not admissible. Further, arrear HRA granted to a Govt. Servant can not be used as a source of profit. The list of such irregularities is furnished in Appendix “IV” of this report. In fact it is the duty and responsibility of the Principal concerned to recover the inadmissible U.G.C arrear H.R.A from the 13 Readers and Sr.Lecturer who have been paid in this regard. Even after issue of clear-cut instruction of Finance Department and Higher Education Department Letter No.3074 dt.20.01.2004.The Principal has drawn and paid huge amount of Rs.99, 227/- towards arrear HRA to 13 number of UGC teachers during the year 1999 to 2008 (20.11.99 to 20.02.20098) which is highly objectionable as well as not admissible as per F.D Memo No.31886 dt.3.7.2002. The reasons for the above irregularities should be clarified to audit.
On audit query vide H.M Memo No.6 dated 09.10.10 the present Principal replied that these 13 teachers got delayed promotion because of decision by the Government at a later date for which the promotion were given to them with retrospective effect. Hence, HRA allowances were drawn against their names as salary components. The differential house rent allowances was drawn as paid to a career advancement pay. Recovery is suggested for Rs.99,227/-

**Compliance furnished:** Pay fixation has been made by the Director Higher Education. As per rule the HRA has been drawn and paid on basis of basic pay.

19) Quarter Rent amounting to Rs.1727/- has not been deducted from the pay bill of Dr. B.K. Mohanty, Reader in Botany for the period from 14.07.07 to 15.11.07. On checking of the quarter allotment Register it was revealed that Dr. B. K. Mohanty, Reader in Botany, Khallikote Auto College, Berhampur had occupied the Qr. No. UGC 3R/I with effect from 16.07.2006 as Hostel Supdt. SBNLadies Hostel, Berhampur and also availed rent free accommodation. As per Higher Education Order Sri. Mohanty was deployed to Government +2 Science College Zeerang and joined in his duty on 13.07.2007 A.N and performed his duty. Sri Mohanty relieved from his duty on 15.11.2007 and again joined his duty at Khallikote Auto College, Berhampur No office order was issued by the Ex-Principal to Dr.Mohanty for discharge from Hostel duty as Supdt from 13.07.2007 to 15.11.2007 when Dr.Mohanty was deployed Zeerang Science College as his head quarters was automatically charged as per F.D Memo No.36459 dt.29.08.98.

The Quarters Rent recovery @ Rs.420/- per month as per quarters rent fixed by G.A Rent Deptt. As well as P.W.D, Berhampur for the period from 14.07.2007 to 15.112007 was not recovered from Dr.Mohanty by the Ex-Principal as well as bill Section of the College.

<table>
<thead>
<tr>
<th>Period</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>From 14.07.2007 to 30.07.07</td>
<td>Rs.257/-</td>
</tr>
<tr>
<td>From 1.8.2007 to 31.8.07</td>
<td>Rs.420/-</td>
</tr>
<tr>
<td>From 1.9.07 to 30.09.07</td>
<td>Rs.420/-</td>
</tr>
<tr>
<td>From 1.10.07 to 31.10.07</td>
<td>Rs.420/-</td>
</tr>
<tr>
<td>From 1.11.07 to 15.11.07</td>
<td>Rs.210/-</td>
</tr>
<tr>
<td></td>
<td>Rs.1727/-</td>
</tr>
</tbody>
</table>

**Compliance furnished:** Dr. B. K. Mohanty, Reader in Botany has deposited the Quarter rent of Rs.1727/- from 14.07.07 to 15.11.07 in the college counter vide M.R.No.1556459 dated 18.11.2010. Hence Para may be dropped.

20) Irregular drawl of House rent allowances amounting to Rs.96, 075/- By the Ex-Principal, Dr. L. K. Pattnaik.

As rent allowances is admissible in favour of the Government servants where there is a provision of Earmarked quarter No.4R for Principal in-Charge of the College But House rent allowances has been drawn in favour of Ex-Principal to the tune of Rs.96,075/- and paid to Dr.L.K.Pattnaik, Principal In-Charge, Khallikote Auto College and Jr. College, Berhampur for the period from 4/06 to 20.03.09 detailed furnished in Appendix “VI” of this report.
Circumstances under which a sum of Rs.96,075/- was spent and drawl of irregular house rent allowances against Dr.L.K.Pattnaik, In-Charge Principal may also be clarified to audit.

On audit query vide H.M.Memo No.16 dt.29.11.10 the present Principal replied that Dr.L.K.Pattnaik was in-charge principal during the period 31.03.2006 to 20.03.09. He did not occupy the earmarked quarter No.4/R as he was Principal In-Charge of the College and not the regular Principal. That quarter is earmarked for regular Principal only. If occupied the in-charge Principal has to vacate the quarters meant for regular Principal immediately and he is not entitled for occupying the quarters of regular Principal.

The reply of the present Principal is not satisfactory. If Government has appointed In-Charge Principal at Khallikote Auto College, Berhampur and has given all Drawing and disbursing power to the Principal why the In-Charge Principal has not accompanied the earmarked quarters meant for Principal is not understood. Hence recovery for Rs.96,075/-. stands.

Compliance furnished: On seniority basis Dr.L.K.Pattnaik was declared as In charge Principal over and above the normal duty of reader in political Science. The earmarked Quarter rent free accommodation has been meant for regular Principal and the Principal allowance was not paid to Dr. Pattnaik. Hence he is not entitled to rent free quarter. So the objection may be dropped.

21) Illegal expenditure made towards purchase of Bed sheet, Hata Saw Hose and matter case for the Guest House of Khallikote College, Berhampur.

On scrutiny of the P. L. Vouchers with P.L Cash Book Page No.112 dt.7.3.2009 it was revealed that an amount of Rs.3725/- was drawn and paid to M/s. Khurana Brothers, Berhampur and consumers Co-operative Store, Berhampur towards supply of bed sheet, mattress and other room materials for College guest house. The above expenditure was made from Guest house rent P.L fund. But it is not understood by audit that on which sources the guest house Rent P.L fund was collected by Ex-Principal Dr. L. K. Pattnaik. On which circumstances the Principal has converted the earmark Rent free Principal Residence Quarter to guest house purposes. The relevant orders may please be produced to audit.

Had there been any approval letters was received from the P.W.D authorities as well as Government towards conversation of Principal earmark quarters to guest House. The relevant orders and files may please be produced to audit. Why the In-charge Principal is not residing the earmarked rent free quarter provided for Principal near by College is not understood. The expenditure of Rs.3,725/- has booked in the P.L Cash book on 7.3.2009 as guest house rent has not passed by the Ex-Principal which is irregular.

The reasons for the above irregularities should be clarified to audit.

On audit Query vide H. M. Memo No.9 dated 13.11.10 the present Principal replied that as approved by the Core Committee on dated 18.12.08 as well as executive Committee dated
18.4.08 the Principal Quarter has been converted temporarily to Guest House because the said quarters remained unoccupied by the regular in-charge Principal since long.

The expenditure of Rs.3, 725/- towards guest house shown in P.L Cash Book on 7.3.2009 has been passed by the Principal in Voucher Sl.No.1 to 7.

The reply of the present Principal is not satisfactory. If a earmarked quarter has converted to Guest House purposes the permission and approval letters should be obtained from the P.W.D authorities as well as from Government. The Core Committee decision in this respect found not to be appropriate Bill complied satisfactorily Rs.3725/- is held under objection.

The List of Such expenditure of Rs.3725/- is given below.

Sl.No.1 paid to Khuranna Brothers BAM
Bill No.7761 Dt.15.4.08
Cost of Mattress 1 No. Rs.900/-

Sl.No.2 Paid to Khurnna Brother, BAM
Bill No.7760 dt.17.4.08
Cost of Matters 1 No. Rs.900/-

Sr.No.3 Paid to Khurna Brothers,BAM
Bill No.7758 dt.25.04.08
Cost of Bed sheet 2 Nos. Rs.364/-

Sl.No.4 Consumer Co-operative Store,BAM
Bill No.3488 dt.31.05.08
Hata 1 No. Rs.100/-
Saw hole Rs.195/-

Sr.No.5 Pro to Khurnna Brothers, BAM
Bill No.3167 dt.18.7.08
Cost of Matters Rs.192/-

Sl.6 –do- Cost of Bed sheet Rs.117/-
Sl.7 –do-Bill No.8116 dt.17.4.88 Bed sheet Rs.957/-

Rs.3, 725/-
Compliance furnished: Regular Principal has not been posted in the K.K. Auto College from 2004. The earmarked rent free Quarter was laying vacant. So, Executive Committee proposed to convert temporarily as Guest house which is meant for college employees only.

22. Sale proceeds of old daily news papers not done

On checking of the P.L Cash Book Page No.234 dt.10.07.07 it was noticed that an amount of Rs.2736/- was drawn and paid to M/s. Brundaban Sahoo, BAM News Paper Agents towards cost of News papers and Journals vide Bill No.71 dated 4.4.07 amounting to Rs.1256/- But the sale proceeds has not been conducted nor any records regarding collection of sale proceeds has been made available to audit out of the Reading Room Fund.

Hence steps may be taken to sale out their old newspaper and journals forthwith and sale proceeds to that effect may be reflected in concerned P.L Cash Book and compliance reported to audit and till then Rs.2736/- is hold under objection.

Compliance furnished: Steps will be taken to sale old news papers of library.

23) Stock not accounted for in the concerned stock book.

a) Appendix –“VIII” shows that a list of stock which was not ascertained for in the concerned stock book. The provisions under Rule 100 of OGFR Vol-I indicates clearly that all stock received should be examined and counted before it is delivered and taken to the appropriate stock Ledger by the responsible officer and certificate of stock entry is recorded on the body of the voucher duly with the detailed particulars quarterly of stock and in this case stock worth Rs.3832/- though purchased the concerned officer has failed to observe the provision of O.G.F.R. The stock neither have been certified with its entry nor taken to stock ledger and utilization shown. In absence of entry or the same utilization it cannot be justified that the purchase of stock are genuine and utilized for Bonafide official purposes. Thus the entire amount of Rs.3832/- may be recouped and credited in to treasury.

a) Secondly on scrutiny of the controller cash book with Examination vouchers for the year 2007-08 and 2008-09 it was revealed that different stationary stock has been purchased from different stores at Berhampur amounting to Rs.18,302/- for the purpose to meet the expenditure for Board of study meeting Academic Council meeting and Executive Committee Meeting. But necessary stock entry with their utilization has not been shown in the stock book maintained by the Controller of Examination. The Store Asst. has given only a Certificate on the back side of the vouchers that the following articles are received in good condition and fully utilized for the above three type of meeting purposes without stock entry in the stock book and utilization of stock with acknowledgement of the participant. Therefore the genuineness of purchase of stock is doubtful. The Controller of Examination has passed for payment the voucher without proper verification of stock entry with their utilization. In absence of required stock entry and utilization with acknowledgement it can not be treated that the purchase of stock were genuine and utilized for meeting purposes. Thus the entire amount of Rs.18,302/- may be recouped and credited into Treasury. The list of such cases is given Appendix “IX” of this report. The reasons for the above irregularities should be clarified to audit.

On audit query vide H.M.Memo No.12 dated 24.11.10. The present Principal replied that such type of mistake shall never be done in future.
Compliance furnished:

a. The amount was drawn from P/L a/c for conducting college election and scout and guide. The articles purchased for the said purpose has been utilized and utilization certificate furnished in the bill. Hence Para may be dropped.
b. Utilization has been furnished in the bill.

24) Dead Stock articles were issued to different HOD but necessary stock entry of the dead stock articles has not entered in the concerned Department HOD stock Book.

On scrutiny of the office furniture stock book for the year 2007-08 and 2008-09 it was revealed that Steel Almirah Aqua guard and Answer papers have been issued to different department HOD for their office use. The stock book shows that the store in charge issued the articles and taken the signature of the departmental HODs. But the acknowledgement of stock and necessary stock entry of the materials received from Office Store in-charge has not been entered in different departmental stock books. The stock book for different department has not been produced to audit for verification. The list of such cases is given in Appendix “X” of this report. Without stock entry of the Dead stock materials the issue of stock to different Department HODs is doubtful. The reasons for the above irregularities should be clarified to audit and the stock entry of the Dead stock materials need to be produced before audit for verification.

During the check of dead stock account it was noticed that dead stock account maintained by the office store in-charge for the year 2007-08 and 2008-09 has not included the balance of the previous stock account, as a result the actual balance in respect of each item of dead stock could not be ascertained and the accurate stock balance has not been reflected in the stock and store account register of the College as on 13.11.2010 which is irregular and avoidance of the Government provision under Rule 106 of OGFR-Vol-I. Further, it was noticed that no physical verification of stock and stores of Dead stock articles was conducted as required under provision Rule-11.1.12 of OGFR Vol-I.

The reasons for the above irregularities should be clarified to audit Steps may be made to regularize the dead stock register by including the old stock balance to exhibit the actual stock balance along with their Physical verification report and shown to audit.

On audit query vide H.M.MemoNo.10 dated 13.11.2010 the present Principal replied that the required stock entry certificates of different departments have been made and stock register Page Nos. were shown to stock book and produced before review. In facts no records produced.

As per order No.3207 dt.30.08.2005 Sri.A.Behera, Jr.Clerk received the stock and taken over charge with effect from 30.08.2005. As per H.M.Memo No.10 regarding Annual verification from 2002 onwards Sri. Behera stated that he has not received the previous deed stock nor the then predecessor has handed over the stock.
The reasons for not handed over the previous dead stock to Sri. Behera Store Clerk by his successor should be enquired by the Principal with a group of responsible officers. The actual facts brought to the notice of the D.H.E, Orissa as well as Government H.E. Department immediately. The Physical Verification of previous store (dead stock materials) and present stock for the year 2010-11 should be immediately worked out and verified by the Principal and compliance reported to audit.

Compliance furnished: The Steel Almira etc has been issued to the different HOD’s. The same has been entered in the department stock register by the HOD’s. Hence the Para may be dropped. Action will be taken to regularise the dead stock register


As per the list submitted by the Librarian Books worth Rs.40,066,05 issued to the students prior to 1986 have not yet been returned. The details of such outstanding books kept with the defaulting students are furnished vide Appendix “XI” of the report. As per the instruction issued by the H.E Department vide their Letter No.62415 HE dt.9.10.01 books issued to a fetching staff must be returned within 30 days and in case of non-teaching staff within 15 days from the date of issue and books issued to a particular person can be renewed only for two successive occasions during a particular academic session. In case of loss of any book the recovery shall be made at the rate of 10 times of the cost. Similarly, it is instructed vide Letter no.19374 HE dt.24.4.03 that a fine of Rs.2/- per book per each day delay beyond the allowed period will be charged from the defaulted borrowers.

Further best effort may also be taken to recover the books worth Rs.40,066/- from the defaulted students under intimation to audit. Further, the matter may be enquired into so as to know whether T.C or other clearances are issued to any defaulter student and responsibility should accordingly be fixed on them by whom clarification such clearances T.Cs if any were issued.

Compliance furnished: Notice has been given to the defaulting students for returning library books and the CLC has not been issue to the students.

26) Irregular drawl of conveyance allowances which shown paid to different Readers and Sr. Lecturers of Khallikote Auto College, Berhampur

On scrutiny of Controller Examination vouchers with controller cash book for the year 2007-08 and 2008-09 it was navigated that an amount of Rs.48,330/- was shown paid to different Reader and Sr. Lecturers of Khallikote Auto College towards their conveyance allowances for valuation work and other Examination work. Appendix-XII shows that an amount of Rs.48,330/- was shown paid to Readers /Sr. Lecturers of the college for different examination who are supposed to come to the college on those days. Therefore, the amount so paid for C.A cannot be accepted by audit. Further such type of expenditure should not be encouraged/entertend in future as there is no provision for such expenditure as per the guidelines of the U.G.C published in the Orissa Gazette No.1546/3.11.89 approved through Resolution No.44032 VE/N/15/89(pt) ESY dt.6.10.89 by the Government in the erstwhile EYS Department with concurrence of the Finance Department vide U.O.R.No.620 PCC dated 6.10.89
out of Auto Examination fund to the Readers/Sr.Lecturer of Khallikote Auto College, Berhampur who are working in this college.

Step should therefore be taken to recover the amount of Rs.48,330/- against payment of CA to the Reader and Sr.Lecturers of Khallikote Auto College, Berhampur and Compliance reported to audit.

The reasons for the above irregularities should be clarified to audit.

Compliance furnished: That after receiving the letter No.XVIII.HE(A) 42/10 30050(19)/HE dated 16/10/2010 from Commissioner-Cum-Secretary, Higher Education, Govt.of Odisha, Payment of remuneration for examination related work to examiners getting UGC scale of pay has been stopped. Moreover sitting allowances, conveyance allowance and such other allowances related to examination have not been paid to teachers and officers getting UGC scale of Pay.

27) Irregular draw of Remuneration and shown paid to different Deputy Controller, Controller, Zone supervision etc. out of Auto Examination Fund of Khallikote Auto College, Berhampur.

It is proper to mention here that, the guidelines of the UGC published in the Orissa Gazette No.1546 dt.3.11.89 approved through Resolution No.44032/VE/N/115/89 (pt.)/EYS dated 6.10.89 by the Government in the erstwhile EYS Department with concurrence of the Finance Department vide U.O.R.No.620/PCC dated 6.10.89 has expressly prohibited payment of remuneration towards examination duties such as invigilation, setting of question paper valuation of Answer Scripts and other examination purposes etc.

Appendix XIII shows that an amount of Rs.71,861/- was shown paid to Dy.controller, Controller, Centre Supdt. Zone supervision of Khallikote Auto College towards payment of their Remuneration for Examination purposes which is irregular and can not accepted by audit as per above UGC guide lines steps should therefore be taken to recovered the amount of Rs.71,861/- towards irregular drawl of Remuneration against payment to the Deputy Controller, Controller Zone supervision of Khallikote Auto. College, Berhampur and compliance reported to audit.

Compliance furnished: That after receiving the letter no. XVIII, HE (A) 42/10 30050 (19)/HE dated 16.010.2010 from Commissioner cum secretary Higher Education Govt. Of Odisha payment of remuneration for examination related work to examiners getting UGC scale of pay has been stopped. Moreover sitting allowance, conveyance allowances and such other allowance related to examination have not been paid to the teachers and officers getting UGC scale of Pay.

28) Illogical expenditure made towards supply and filling in foundation and plinth with soil including watering and caning of Khallikote College Play ground by the contractor Sri. Patra. On scrutiny of the P.L Cash book page No.66 dt.18.11.08 it was revealed that an amount of Rs.49,871/- was drawn out of P.L ground rent Fund and shown paid to W/s. Dwarikanath Patra, Government contractor, Berhampur to meet the expenditure for providing supplying and filling in foundation and plinth with soil
including watering and cuning of Khallikote College playground. The above work estimate was prepared by a Private Engineer Sri. Rajanikanta Sahu B.E, Civil, Berhampur. The above work was executed by Dr. S. Bose vide President Physical Education Association and taken advance for the above work. The contractor Sri. Patra has submitted the vouchers in the following manner for payment of their bills for the above work.

Bill No. 1/dt. 22.5.08 paid to M/s. Dwarikanath Patra Government Contractor, Berhampur to meet the expenditure for providing supplying and filling in foundation and plinth with soil including watering and cuning, Khallikote College playground with cost of conveyance, Royalties with all Labour and T and P required i.e. 60-CM @ 195.69 per cum

Rs. 11,741.00

Bill No. 2 dt. 25.5.08 –do- 45 CM @ 286.69 per cum

Rs. 12,901.00

Bill No. 3 dt. 22.5.08 –do- 63 CM @ 195.69 per cum

Rs. 12,328.00

Bill No. 4 dt. 31.05.08 –do- 45CM @ 286.69 per cum

Rs. 12,901.00

Rs. 49,871.00

Vat 4% (P)

Rs. 1,995.00

Balance

Rs. 47,876.00

The following irregularities have been made by the Ex-Principal Sri. L. K. Pattnaik.

The Playground work estimate has been made by the Ex-Principal Sri. L. K. Pattnaik.

1. The playground work estimate has been prepared by a Private B.E Civil Engineer instead of Government Civil Engineer belonging to P.W.D Department Berhampur.
2. The above work Estimate has neither been prepared by the P.W.D Engineer nor the Estimate has not been approved by the P.W.D authority.
3. The contractor Sri. Patra has not submitted the site account and materials statement of the above work even after passing of the running bill in three phase manner.
4. The royalty voucher for transportation of sand and soil has not produced by Sri. Patra contractor while submitted the final bills payment for playground work.
5. Check measurement has not been done by the J.E and Assistant Engineer P.W.D Division Berhampur for the above work.
6. Budget Provision has been made by the Principal for the above work.
7. Work compilation certificate has neither been submitted by the contractor while submitting the final bill nor the final bill checked by the /Assistant Engineer P.W.D Department, Berhampur.
8. Without observing the above formalities the Ex-Principal has drawn the above amount and paid to the contractor with the work supervision by Dr. S. Bose V.P Physical Education Association which is irregular. It is also advised not to undertake any major pair/recast/dismantling/fillings sand and soil and levelling playground and construction work directly by any teaching staff ignoring P.W.D, Police Housing Corporation and other Govt. authorized agencies. It will be proper if such type of works is done by any of the Govt. authorized agencies with the knowledge of the Director, Higher Education or Government. The above irregularities should be clarified to audit.
On audit quarry vide H.M. Memo No. 15 dated 29.11.2010 the Present Principal replied

That as per letter No. 65847/HE Dated 28.11.2000 of Government of Finance Department indicates in paras that the Principal is authorized to spend the P.L money from current collection for the purpose for which the same were collected during that session. Accordingly the amount was drawn from P.L and spent for development of college ground during the session 2007-08.

a) The estimate has been approved by the committee member of the college and duly signed by the Civil Engineer.

b) The Principal is authorized to spent P.L Money as per above.

c) The contractor has submitted the detail estimate of ground work in claiming all materials.

d) The work has been done as per requirement and requisition made by the V.P Physical Education Association Dr. Bose.

e) Work completion certificate has been furnished by the Officer-in-Charge Dr. Bose on the body of the Bill.

The above reply of the present Principal is not satisfactory. The P.L fund should be expended with the rules and regulation of the Finance Department. This is also advised not to undertake any repair and construction work directly by any teaching staff ignoring P.W.D Department. Till complied satisfactory Rs. 49, 871/- is held under objection.

Compliance furnished: The amount was collected from the private Parties toward & Ground rent Providing College play ground for Book fair etc. The collection amount was deposited in PL A/c. for development of the play ground the amount was spent by the officer in-charge college Physical Association.

29) On scrutiny of the Office copies of T.A Bills of both non-gazetted and gazette staff for the year 2007-08 and 2008-09 it was noticed that a sum of Rs. 273.00 was paid to Sri. S. Dash Sr. Clerk towards T.E claims over and above the actual claim because of grant of inadmissible DAS within the same headquarters and the reasons of the same may be clarified to audit. The details of statement are as follows.

Similarly Dr. Pattnaik Ex-Principal has gone to Bhubaneswar in his own Car on 3.12.08 and he has claimed mileage allowances with D.A claim for 3,2,08 @ Rs.100/- is not admissible.

On audit Query vide U.M Memo No. 17 dated 11.02.2010 the present Principal replied that as per OTA rule 78 of Note 2 that short journey with a realize of 8 K.M from headquarters may not be added to journey when calculating the distance travelled by road on the amount of mileage admissible for road journey. The journey has performed to Berhampur University from headquarters which is distance in between Berhampur to Berhampur University 13 Kilometers. Hence 60% D.A @39/- X 7= Rs.273/- has been claimed as per Rule 158A of OTA.

The daily allowance of Rs.100/- for 3.12.08 has been paid to Dr. L. K. Pattnaik, Ex-Principal has approved by the Director, Higher Education vide letter No.7132 dated 24.02.09.
The above reply of the present Principal is not satisfactory. The Berhampur University is on the Jurisdiction under Berhampur Municipality Corporation. The question of DA is not admissible only conveyance allowances are admissible. So the payment of Daily allowances on graduated rates as per T.A Rule is not admissible.

The Principal has travelled Journey by his own Car. He has taken mileage fair. The DA claim for 3.12.08 is not admission to Dr.Pattnaik.

**Compliance furnished:** As per OTA rule 78 of note -2 that short journeys with in a radius of 8 Kms. from head quarter may not be added to Journey, when calculating the distance travelled by road or the amount of mileage admissible for road Journey. Berhampur University from head quarter which is distance between Berhampur to Berhampur University is 13 Kms. Hence 60% DA claimed as per rule 158-A of OTA & Paid S.R.Dash, Sr.Clerk. Hence Para may be dropped. Dr. L. K. Patnaik, Ex-Principal, D.A Rs.100/- on 3.12.08 has been approved by the Director of Higher Education, Odisha. Hence DA for the said date was paid to Dr. L. K. Patnaik,

30) Illegal purchase of Desktop Computers UPS and DVD from M/s.Sai Mangala house of computers sales and services Berhampur. On scrutiny of the P.L cash book page No.11 dated 12.07.08 it was noticed that an amount of Rs.1,16,800/-, Rs.19,000/- and Rs.13,200/- was drawn from commerce computers fund and paid to M/s. Sai Mangala Store, a house of computers sales and services, Berhampur vide his supply bill No.126 dt.20.05.08 with challan No.82/07-08 towards cost of 4 sets Dell Desktop Computers 745/380 MTV Series Intel Pentium Dual Core C.No.2140 1668 ID 1 gm DVD cum 17 TFT with all sand accessories amounting to Rs.1,16,800/- along with computer chairs 8 no.s of amounting Rs.13,200/- purchase from OCCF Berhampur vide his Bill no.1797 dated 25.5.08

Subsequently Rs.19,000/- was paid IBC System invoice No.314 dated 24.05.08, 600 VA UPS senetics intex 10Nos. while purchased Desk top Computer with UPS and chair the Principal has not followed the following formalities for purchase of Computers.

a) Purchase formalities has been observed as per Para 6(a) of the industries Department O.M IX –III-99, 2000 Lt.No.16335 dt.7.9.2000 regarding purchase of Computers.

b) OCAC had not prepare specification, procurement Testing and Installation of those computers purchased by the Principal.

c) No DGSD rate contract certificate has been produced by the suppliers at the time of purchase VAT Clearance Certificate has not also been produced to audit for verification.

d) Specification Sanction and Budget Provision for purchase of Computers has not produced to audit for verification on the above point on audit query vide H.M,Memo No.14 dated 24.11.2010 the present principal replied that the collection was made from among the commerce students for computers class. No amount has been received in shape of BD on allotment from the Government to meet the expenditure for computer class for development of the commerce students.

e) A computer part-time teacher also engaged for the purpose of theory and practical classes, getting remuneration out of the collection made by the students.
However all the purchase formalities have been made accordingly the computer were purchased from the registered dealer on rate contract and DGSD rate.

The above reply of the present Principal is not satisfactory the Ex-Principal has not followed the rules and regulations of the purchase procedure as stated above. So the above expenditure is held under objection.

**Compliance furnished:** The collection was made from the UG commerce students for computer classes. No amount was received in shape of BD or allotment from Govt. to meet the expenditure for commerce Computer Classes and all purchase formalities have been observed and the computer were purchased from the registered dealer on rate contract basis. Hence Para may be dropped.

31) Illegal purchase of 22 Nos. steel Almiraha from Internal Assessment Fund and 1No Almirah out of the time table PL fund.

On scrutiny of the PL Cash book page 471 dt.29.03.08 it was revealed that an amount of Rs.1,34,692/- has been drawn out of Internal Assessment P.L fund paid to M/s.Narayani welding works Berhampur vide his bill No.282 dt.5.3.2008 towards cost of 22 Nos. Steel Almiraha size 78”X 36” X 19” as per EPM rule specification vide Ex-Principal office Order No.803 dt.10.3.2008. Accordingly the supplier has supplied the materials and the necessary stock entry has been made by the store clerk vide his office stock book page No.56 and distribution of stock has shown in the different department stock books. The Internal Assessment Fund would to be spent for Examination purchases i.e. purchase of Answer paper. Question paper Examination stationery articles and other Examination purposes. The purchase of 22 Nos. Almiraha at a time by the Ex-Principal from the above farm should be clarified to audit. No Government orders have been received about the purchase of 22 Nos. Steel Almiraha from M/s.Narayani Welding Works,Berhampur. Similary on checking of the P.L Cash book page No.77 date 18.12.08 it was revealed that an amount of Rs.6135/- has drawn from P.L Time Table Fund and paid to Narayani Welding Works,Berhampur towards cost of 1 No. Steel Almirah size 78” X 36” X 12” as per EPM rate contract and necessary stock entry has been shown in the stock books. The time table fund is only to be spent for printing of student college time table and supplied among the students. But purchase of steel Almirah from Time Table fund is irregular.

On audit query vide H.M.Memo No.13 dt.24.11.2010. The present Principal replied that a per the requisition by all HODs for supply of Steel Almirah in order to keep answer scripts of different Internal Assessment examination. A purchase Committee was made on 14.02.08 to look into the proposal it was decided in the meeting to purchase 22 nos of steel Almirah for the purchased stated by HOD at EPM Rates Contract. Home Department.
As per the Core Committee decision a Steel Almirah was purchased by from time table fund for keeping all records relating to the timetable of the college. No fund has been diverted from time table fund.

The reply of the present Principal is not satisfactory without approval of higher authority the purchase of 23 Nos Almirah amounting to Rs.1, 34,962 + Rs.6, 135/- i.e. Rs.1, 41,093/- in total from Internal Assessment P.L fund and Time Table Fund of the college is illegal and held under audit objection.

**Compliance furnished:**

The Principal of the college is authorized to utilize the current Academic Collection amount for which they were collected for the purposes. Accordingly steel Almirah was purchased from the I.A fund for development of the college all the purchase formalities have been observed for said purpose.

32) Illegal drawl of advance amounting to Rs.3, 00,000/- drawn from controller of Examination cash book to meet the expenditure for U.G.C CEP review Committee visit to Khallikote Auto College.

On checking of the controller of Examination cash book page No.337 dt.5.3.2009 and Advance Ledger Page No.266 dt.5.3.2009 it was revealed that as per Ex-Principal Dr.L.K.Pattnaik Office Order No.636 dt.28.02.2009 an amount of Rs.1,50,000/- was drawn in cheque No.013522 dt.2.3.09 and shown as advance to Dr.T.C.Kar Prof. in Zoology and Officer in-Charge of UGC vide sub voucher No.18645 dt.5.3.2009 for the purpose to meet the expenditure for UGC CPF review Committee visit to Khallikote Auto College on 4th 5th March 2009.

Similarly it was seen from the Examination Cash book page No.349 dt.14.3.09 with advance Ledger page No.266. dt.14.03.09 that as per Ex-Principal L.K.Pattnaik Order No.727 dt.13.3.09 an amount of Rs.1,50,000/- was drawn in cheque No.013530 dt.13.03.09 and shown as advance to Dr.T.C.Kar Prof.Zoology for the purpose of meet the expenditure for UGC CPE review Committee visit to Khallikote Auto College on 14th 18th March 2009. The total advance was taken Rs.3,00,000/- by Dr.T.C.Kar Prof.Zoology subsequently an amount of Rs.60,050/- shown adjusted in controller of Examination Cash book pay page No.394 dt.27.04.2009 and written in the Cash book that the refunded unspent amount of Rs.60,050/- out of advance amount of Rs.3,00,000/- has deposited in Account No.25 (Controller Examination Account) dated 9.4.2009. The rest balance advance amount of Rs.2, 39,950/- from Dr.Kar U.G.C in charge officer has not yet been adjusted within the month. Dr.Kar has not taken the advance amount of Rs.3, 00,000/- to any Cash Book, which is irregular. Under which circumstances the Ex-Principal has given Order to controller of Examination to draw advance amount of Rs.3, 00,000/- in two phase manner to Sri.T.C.Kar Prof. in charge UGC to meet the expenditure for UGC team visited for CPE review committee held on 4th, 5th and 14th and 28th March 2009 without any approval orders from Government how the Principal has drawn advance from
controller Examination Cash Book for the above purposes may be clarified. The above amount could be drawn from P.L account.

The above outstanding advance amount of Rs.2, 39,950/- against Dr.Kar Prof.in Charge U.G.C has not adjusted /non refunded to controller account after lapse of two years. The present Principal should take appropriate action for adjustment of outstanding advances from Dr.Kar and state reason why the Principal has illegally draw the advance amount of Rs.3, 00,000/- from controllers account instead of P.L account.

The reasons for the above irregularities should be clarified to audit.

On audit Query vide Memo No.11 dated 234.11.2010 the present Principal replied that till 24.11.2010 the balance amount of Rs.2, 39,950/- against advance amount to Dr.T.C.Kar Officer-in-charge of UGC has not been submitted to Controller of Examination Fund. All necessary procedure has been followed. The said amount will be adjusted very soon. Till complied Rs.2, 39,980/- is held under objection.

**Compliance furnished:** Controller of Examination.

That on scrutiny it is found that the then Principal requisitioned for drawl of advance amounting 1, 50,000/- each (total 3, 00,000/-) in favour of Dr. T. C. Kar, in-charge of UGC to meet the expenses of UGC, CPE review committee visit to Khallikote Autonomous College on 4th, 5th and 15th March 2009 vide letter No.638 dated 28-02-2009 and letter No.727 dated 13.03.2009.

That subsequently Rs.60,050/- was refunded and was entered in the Cash Book Page No.394, dated 28.04.2009 and the rest balance advance amount of rupees 2,39,950/- was refunded on 10.12.2010 (Cash Book Page No.316) vide cheque No.016362 dated 4.12.2010 of Rs.2,00,362 and cash deposit against the CD A/c 25 (Controllers Account) on 21.11.2009 of rupees 39,588/-

34. Acknowledgement receipt wanting from Finance Department Bhubaneswar for GIS Advance money of the different employees of Khallikote Auto College, Berhampur.

On scrutiny of the Bank Draft Register with Government Cash Book for the year 2007-08 and 2008-09 it was noticed that the payments amounting to Rs.56,100/- were shown to have been made in the Cash Book and Acquaintance Rolls of the Non-gazetted staff against their GIS Advance sent to Finance Department, Bhubaneswar through Bank Draft. No acknowledgement in support of the payment was made available to audit in respect of Finance Department, Bhubaneswar.

Hence acknowledgement receipt amounting to Rs.55, 100/- should be obtained from Finance Department, Bhubaneswar towards GIS Advance of the employees and compliance reported to audit. The list of such cases is appended in Appendix –XVI of this report. Till production of acknowledgements Rs.55, 100/- is held under objection.

Result of audit of the accounts of Principal Khallikote College, Berhampur for the year 2007-08 and 2008-09 audit has suggested for recovery of Rs.4,76,008/- of
sum of Rs.17,47,634/- has been held up under audit objection sand Rs.9,933/- has recovered at the time of audit. The finding of audit is indicated in Appendix XV of this report.

General

Maintenance of accounts is far from satisfactory. There is much scope to improve the standard of accounting by following rules more carefully and correctly. Proper check has not been enforced by Principal as well as Account Bursar to set right the accounting procedure and maintenance of records.

Compliance furnished: The GIS advance amount has been drawn from Berhampur Treasury and the same sent through Bank Draft to the Finance Department by registered Post. Acknowledgement receipts have not been received from Finance Department.
ANNEXURE-VI

Observations and Suggestions of the UGC Expert Committee for Autonomy Extension

Observations

1. The college is very old and is having a rich heritage which has produced a galaxy of reputed alumni.
2. The teachers and are very enthusiastic.
3. The overall academic ambience of the college is praise-worthy.
4. Each department has been provided with separate departmental rooms and computer facility for the faculty members.
5. Many faculty members are engaged in research and publication.
6. The department of Botany is doing commendable research work and it looks one of the best departments in the college which is having some sophisticated instruments in working conditions.
7. The enrolment of girls students is highly commendable.
8. The number of vacant posts is alarmingly more. Thus the teacher-student ratio is not good.
9. In some departments some guest faculty members are not having either PhD or NET-qualifying certificates.
10. There are some old laboratories along with some new ones.
11. Library is having fairly good collection but space is not adequate.

Suggestions

1. Number of qualified and full time faculty members should be immediately appointed by the suitable authority. Being a good college, it is suffering from the dearth of faculty members.
2. Careful and faster initiatives to be adopted for upgrading the laboratories of the Chemistry and Physics departments.
3. Manuscripts are the treasure-house of a college. But unfortunately, despite having a good number of manuscripts in its store, the college is yet to take initiatives for its preservation. Immediate steps should be taken in this respect.
4. The college should subscribe INFLIBNET and other printed journals too.
5. Computers with more number and internet facility should be provided to the students.
6. Library space should be increased and a bigger reading room is essential.
7. NAAC accreditation should be done immediately.
8. The faculty members should apply for more number of Minor Research projects by UGC and other funding agencies.
9. UGC sponsored national level seminars should be organised more frequently.
10. The number of UGC-JRF and DST-INSPIRE fellows is very less. The students should be encouraged to apply for this. A separate counselling cell for this purpose may be set up.
11. The students should be encouraged to appear in the National level examinations like IIT-JAM, JEST, NET, GATE, NBHM MSc and PhD programme, TIFR Entrance Test, ISI Entrance Test etc.
12. The college should be more active in spending the money received through different funding agencies.