

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University,General

Audit Report No : 385121/AR/2018-2019-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Gangadhar Meher University
2	Year of Accounts under Audit :	2016-2017 2015-2016
3	Name of the Local Authority during the year of A/Cs :	1.PROF.SUDHANSU SEKHAR RATHA, VICE-CHANCELLOR. FROM 03.06.2015 TO 31.03.2017. 2.DR.SMITA DEVI, REGISTRAR FROM 04.06.2015 TO 31.03.2017 3. DR.SHYAMA CHARAN ACHARYA,C.O.F.,FROM 01.06.2015 TO 31.03.2017
	Name of the Local Authority at the time of Audit :	1. PROF.ANANTA KUMAR PATI, VICE-CHANCELLOR 2. DR.SHYAMA CHARAN ACHARYA, REGISTRAR, FROM 01.05.2018 TO 03.05.2018 3. SRI. GIRISH CHANDRA SINGH, REGISTRAR FROM 04.05.208 TO TILL DATE 4. SRI.BISWAJIT MOHANTY, COF
4	Duration of Audit :	01-05-2018 To 29-09-2018 (Mandays Consumed :- 60)
5	Name of the Auditors :	RUSAVA MAJHI - Lead Auditor(01-05-2018 to 29-09-2018)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	28-10-2018
8	Entry Conference Date :	01-05-2018
9	Exit Conference Date :	15-03-2019
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	31-03-2019

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Service Postage Stamps	03.05.2018	1850.00	1850.00	SRP-74	AGREED WITH THE BOOK BALANCE
2	Miscellaneous Receipt Books	03.05.2018	300	300	SRP-3	AGREED WITH THE BOOK BALANCE
3	Cash in hand	03.05.2018	0.00	0.00	CBP-97	AGREED WITH THE BOOK BALANCE

Comments

As per OLFA Act Rule 1951, Rule -20(A) Physical verification of cash, unused receipt books and postage stamps etc, was conducted on Dt.03.05.18 before transaction and the result agreed with the book balance.

As per Rule 16(ii) of Odisha Account Manual, 1987, "The finance officer shall verify at least once in the month, the Physical cash balance and give a dated certificate to that effect". But it was noticed from the cash book that no such verification has been performed by the concerned authority during the year covered under audit.

Hence the local authority is suggested to ensure the same henceforward .

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

Sino	List Records/Register
1	Allotment Register
2	Stamp Account Register
3	Utilisation Certificate files
4	Treasury Book of Drawal
5	Bill Register
6	Pay Bill Register
7	Advance Ledger
8	Consumable Stock Register
9	Non-Consumable Stock Register
10	Bank Pass Books
11	Grand-in-Aid Register
12	Counterfoils of issued Cheques
13	BD/CHEQUE Receipt Register
14	Advance Register
15	Money Receipt Books
16	Journal/Contra Vouchers
17	Payment vouchers/Receipt Vouchers
18	Register of Cheques Issued
19	Bank Books
20	Cash Books

B : List of Records/Registers not Maintained

Sino	List Records/Register
1	Foundation Fund Register
2	Endowment Register
3	Loan Ledger
4	Demand-Collection-Balance Register of fees recoverable from students/colleges
5	Security deposit Register

C : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	SD/EMD Register
2	Service Books
3	Log Book of Vehicles
4	Register of Nomination for GPF/CPF
5	GPF Register
6	CPF Register
7	Works Register
8	Deposits with various Authorities
9	Advances from Parties/Contractors/suppliers/employees
10	General Ledger
11	TDR Register/Investment Register
12	College dues Register
13	T.A. Control Register
14	T.A. Advance Register
15	Pay Advance Register
16	Bank Loan Register
17	Festival Advance Register
18	House Building Loan Register
19	Vehicle Advance Register
20	INCOME & EXPENDITURE ACCOUNT for the year end
21	RECEIPT & PAYMENT ACCOUNT for the year end
22	BALANCE SHEET at the end of the year

D : List of Records/Registers not Required

Sino	List Records/Register
1	Alphabetical Sheet
2	Trial Balance
3	Sundry Debtors
4	Materials with Contractors

5	Retention Money Register
6	Sundry Creditors Register

Comments

The following important account registers were not produced for verification in spite of issue of objection memo. Non production of records signifies to be due to non-maintenance of records. This records being vital in nature signifies both financial and administrative repercussion.

Sl. No.	Name of the register	Consequence of non-maintenance
1	SD/EMD Register	There is every possibility of double release of SD and escape of collection due from different firms.
2	Log Book Of Vehicle	This may cause loss of fuel and irregular inadmissible expenditure due to lack of proper watch and word.
3	Loan Register	This may create confusion in collection of loan amount availed by different employees and finally caused non recovery
4	Work Register	Between leave no scope to watch the expenditure and prefect under taken by different line department. The University money engaged in development works cannot be well monitored.
5	House building Register	This may create confusion in collection of loan amount availed by different employees and finally caused non recovery.
6	Fixed Asset Register	This will leave no scope to asses and establish the asset of University either Capital or Revenue asset.
7	Quarter Allotment Register	Non maintenance of the register may cause loss of University revenue by way of escapade and undue allotment.
8	Service Books	This may cause excess payment in Salary of Staffs, Unutilised Leave, Pensions .
9	Retention Money Register	This may cause temporary misappropriation of Cash.

PARA: 4 FINANCIAL POSITION

Gangadhar Meher University - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	GANGADHAR MEHER UNIVERSITY CASH BOOK	01-04-2016	4614434.60	60375924.00	64990358.60	43105549.60	31-03-2017	21884809.00	31-03-2017	21884809.00	0.00	
2	GOVT. ACCOUNT CASH BOOK	01-04-2016	0.00	226958.00	226958.00	214955.00	31-03-2017	12003.00	31-03-2017	12003.00	0.00	
3	YRC CAS BKK	01-04-2016	261383.20	64431.00	325814.20	4400.00	31-03-2017	321414.20	31-03-2017	321414.20	0.00	
4	UNIVERSITY EXAM.FUND CASH BOOK	01-04-2016	1609756.23	4696584.00	6306340.23	4512143.50	31-03-2017	1794196.73	31-03-2017	1794196.73	0.00	
5	B.SC. COMPUTER SCIENCE CASH BOOK	01-04-2016	6803069.00	1570414.00	8373483.00	1105296.00	31-03-2017	7268187.00	31-03-2017	7268187.00	0.00	
6	M.SC. COMPUTER SCIENCE CASH BOOK	01-04-2016	1145681.00	969038.00	2114719.00	449175.00	31-03-2017	1665544.00	31-03-2017	1665544.00	0.00	
7	MCA CASH BOOK	01-04-2016	15592986.59	1930434.00	17523420.59	1712109.00	31-03-2017	15811311.59	31-03-2017	15811311.59	0.00	
8	HVET CASH BOOK	01-04-2016	20723116.00	12073216.00	32796332.00	9949643.00	31-03-2017	22846689.00	31-03-2017	22846689.00	0.00	
9	INTEGRATED BED CASH BOOK	01-04-2016	0.00	2195817.00	2195817.00	110322.00	31-03-2017	2085495.00	31-03-2017	2085495.00	0.00	
10	GM AUTONOMOUS COLLEGE CASH BOOK	01-04-2016	13595243.92	2220886.00	15816129.92	2653898.00	31-03-2017	13162231.92	31-03-2017	13162231.92	0.00	
11	P.L. CASH BOOK GM AUTONOMOUS COLLEGE	01-04-2016	14332562.92	4337534.00	18670096.92	4349657.00	31-03-2017	14320439.92	31-03-2017	14320439.92	0.00	
12	GOVT. ACCOUNT CASH BOOK GM AUTONOMOUS COLLEGE	01-04-2016	3.00	106689247.00	106689250.00	106689250.00	31-03-2017	0.00	31-03-2017	0.00	0.00	
	GRAND TOTAL		78678236.46	197350483.00	276028719.46	174856398.10		101172321.36		101172321.36	0.00	

Gangadhar Meher University - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	GANGADHAR	01-04-2015	0.00	25488432.	25488432.	20873997.	31-03-2016	4614434.	31-03-2016	4614434.	0.00	

				00	00	40		60		60	
	MEHER UNIVERSITY CASH BOOK										
2	GOVT. ACCOUNT CASH BOOK	01-04-2015	0.00	117490.00	117490.00	117490.00	31-03-2016	0.00	31-03-2016	0.00	0.00
3	YRC CAS BKK	01-04-2015	260508.20	39898.00	300406.20	39023.00	31-03-2016	261383.20	31-03-2016	261383.20	0.00
4	UNIVERSITY EXAM.FUND CASH BOOK	01-04-2015	0.00	2103682.00	2103682.00	493925.77	31-03-2016	1609756.23	31-03-2016	1609756.23	0.00
5	B.SC. COMPUTER SCIENCE CASH BOOK	01-04-2015	6358529.00	1411016.00	7769545.00	966476.00	31-03-2016	6803069.00	31-03-2016	6803069.00	0.00
6	M.SC. COMPUTER SCIENCE CASH BOOK	01-04-2015	1331680.00	366944.00	1698624.00	552943.00	31-03-2016	1145681.00	31-03-2016	1145681.00	0.00
7	MCA CASH BOOK	01-04-2015	14905678.59	2293655.00	17199333.59	1606347.00	31-03-2016	15592986.59	31-03-2016	15592986.59	0.00
8	HVET CASH BOOK	01-04-2015	17549187.00	12169702.00	29718889.00	8995773.00	31-03-2016	20723116.00	31-03-2016	20723116.00	0.00
9	GM AUTONOMOUS COLLEGE CASH BOOK	01-04-2015	5040036.92	16551006.00	21591042.92	7995799.00	31-03-2016	13595243.92	31-03-2016	13595243.92	0.00
10	P.L. CASH BOOK GM AUTONOMOUS COLLEGE	01-04-2015	17540157.92	12458820.00	29998977.92	15666415.00	31-03-2016	14332562.92	31-03-2016	14332562.92	0.00
11	GOVT. ACCOUNT CASH BOOK GM AUTONOMOUS COLLEGE	01-04-2015	4000.00	113950501.00	113954501.00	113954498.00	31-03-2016	3.00	31-03-2016	3.00	0.00
	GRAND TOTAL		62989777.63	186951146.00	249940923.63	171262687.17		78678236.46		78678236.46	0.00

Comments

PARA-4.1- Production of Annual Statement of Accounts (OSP-)

As per Rule 20 of Odisha Universities Accounts Manual, 1987 the University should prepare Annual Statement of Accounts of the Receipt, Payment, the Income and Expenditure as well as Assets and Liabilities. The same need to be produced to Audit for check.

In response to objection memo the Local Authority did not produced the Annual Statement of Accounts before Audit for verification. The Local Authority is advised to take sincere steps for preparation of realistic Annual Accounts and compliance reported to Audit.

Para-4.2-Details of Closing balance as on 31.03.16 & 31.03.2017 as per Cash book and Audit:-

DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2016						
SL NO	NAME OF THE CASH BOOK	CASH	IN BANK	FIXED DEPOSIT	PL PASS BOOK	TOTAL
1	2	3	4	5		6

1	GM UNIVERSITY CASH BOOK	0.00	4614434.60			4614434.60
2	GOVT. CASH BOOK(GM UNIVERSITY)	0.00	0.00			0.00
3	YRC CASH BOOK	0.00	261383.20			261383.20
4	UNIVERSITY EXAM. FUND CASH BOOK	0.00	1609756.23			1609756.23
5	B.SC. COMPUTER SCIENCE CASH BOOK	0.00	1602891.00	5200178.00		6803069.00
6	M.SC. COMPUTER SCIENCE CASH BOOK	0.00	1145681.00			1145681.00
7	MCA CASH BOOK	0.00	5592986.59	10000000.00		15592986.59
8	HVET CASH BOOK	0.00	20723116.00			20723116.00
9	GM AUTONOMOUS CASH BOOK	0.00	3580243.92	10015000.00		13595243.92
10	GOVT. CASH BOOK(GM AUTONOMOUS)	0.00	3.00			3.00
11	P.L. CASH BOOK(GM AUTONOMOUS)	0.00	530723.60		13801839.32	14332562.92
						0.00
	TOTAL	0.00	39661219.14	25215178.00	13801839.32	78678236.46

DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2017

SL NO	NAME OF THE CASH BOOK	CASH	IN BANK	FIXED DEPOSIT	PL PASS BOOK	TOTAL
1	2	3	4	5		6
1	GM UNIVERSITY CASH BOOK	0.00	21884809.00			21884809.00
2	GOVT. CASH BOOK(GM UNIVERSITY)	0.00	12003.00			12003.00
3	YRC CASH BOOK	0.00	321414.20			321414.20
4	UNIVERSITY EXAM. FUND CASH BOOK	0.00	1794196.73			1794196.73
5	B.SC. COMPUTER SCIENCE CASH BOOK	0.00	1653131.00	5615056.00		7268187.00
6	M.SC. COMPUTER SCIENCE CASH BOOK	0.00	1665544.00			1665544.00

7	MCA CASH BOOK	0.00	5811311.59	10000000.00		15811311.59
8	HVET CASH BOOK	0.00	22846689.00			22846689.00
9	GM AUTONOMOUS CASH BOOK	0.00	3147231.92	10015000.00		13162231.92
10	INTEGRATED BED CASH BOOK	0.00	2085495.00			2085495.00
11	GOVT. CASH BOOK(GM AUTONOMOUS)	0.00	0.00			0.00
12	P.L. CASH BOOK(GM AUTONOMOUS)	0.00	1053125.60		13267314.32	14320439.92
	TOTAL	0.00	62274951.04	25630056.00	13267314.32	101172321.36

Para-4.3 - Details of Receipt and Expenditure for the year-2015-16 & 2016-17 :-

The details of receipt and expenditure for the year-2015-16 & 2016-17 is furnished below :-

DETAILS OF HEADWISE RECEIPT IN RESPECT OF GM UNIVERSITY CASH BOOK FOR THE YEAR-2015-16.		
I	GM UNIVERSITY CASH BOOK	
1	Common Admission Forms	1373300.00
2	PG ADMISSION FORM	456150.00
3	ANNUAL FEE	1280226.00
4	GANGADHAR MEHER UNIVERSITY	746462.00
5	YOUTH RED CROSS	22010.00
6	SCIENCE SOCIETY	22010.00
7	INSURANCE	4162.00
8	UNIVERSITY EXAMINATION	343650.00
9	PROFESSIONAL COURSE(MFC)	5510000.00
10	AUTONOMOUS EXAMINATION	1775552.00
11	BSC.COMPUTER SCIENCE	440000.00
12	UNENCASHED CHEQUE	910.00
13	Received from DHE, Odisha towards Officer on Special Duty SALARY & NON SALARY	1501000.00
14	SCHEMATIC PROJECT GRANT	13000.00
15	Received from DHE, Odisha towards Infrastructure Development Grants	10000000.00
16	Received from DHE, Odisha towards Installation of Wi-Fi System in University	2000000.00
	TOTAL	25488432.00
II	GOVERNMENT CASH BOOK (GM UNIVERSITY)	
1	FEES ANF FINES	117490.00

	TOTAL	117490.00
III	YRC CASH BOOK	
	1 Collection from Students	7370.00
	2 Pass Bokk Interest	10798.00
	3 Transferred from University Cash Book	21210.00
	4 Received from Autonomous Cash Book	520.00
	TOTAL	39898.00
IV	UNIVERSITY EXAMINATION CASH BOOK	
	1 Transferred from University Cash Book	2010977.00
	2 Received from Autonomous Cash Book	80580.00
	3 Pass Bokk Interest	12125.00
	TOTAL	2103682.00
V	B.SC. COMPUTER SCIENCE CASH BOOK	
	1 Transferred from University Cash Book	210000.00
	2 Transferred from GM Autonomous Cash Book	700000.00
	3 IGNOU	2120.00
	4 Un-encashed Cheque	3774.00
	5 Interest on Fixed Deposit	431180.00
	6 Interest on Pass Book	63942.00
	TOTAL	1411016.00
VI	M.SC. COMPUTER SCIENCE CASH BOOK	
	1 Transferred from GM Autonomous Cash Book	320000.00
	2 Interest on Pass Book	46944.00
	TOTAL	366944.00
VII	MCA CASH BOOK	
	1 Fees Collected from students	1219705.00
	2 Transferred from GM Autonomous Cash Book	19500.00
	3 TDS Refund	75100.00
	4 Interest on Pass Book	303455.00
	5 Interest on Fixed Deposit	675895.00
	TOTAL	2293655.00
VIII	HVET CASH BOOK	
	1 Transferred from P.L. Cash Book towards student collection	5945000.00
	2 Transferred from GM University Cash Book	5470000.00
	2 Interest on Pass Book	754702.00
	TOTAL	12169702.00
IX	GM AUTONOMOUS COLLEGE CASH BOOK	
	1 Examination Fees Collected from students	3421125.00
	2 Received towards xerox copies of answer sheets	4333.00
	3 Received from students for degree certificates & Verification of Certificates	2200.00
	4 Received FD amount Invested on.12.3.14	10015000.00
	5 Received from students towards Verification of Mark Sheets	7088.00

6	Interest on Pass Book	194817.00
7	Interest on Fixed Deposit	886328.00
8	Audit Recovery	9138.00
9	Transferred from University Cash Book	2010977.00
	TOTAL	16551006.00
X	P.L. CASH BOOK (GM AUTONOMOUS COLLEGE)	
1	ANNUAL FEES	1509487.00
2	Aotonomous Examination	3413383.00
3	Sambalpur University	326080.00
4	YOUTH RED CROSS	29770.00
5	INSURANCE	5952.00
6	SOCIAL SERVICE	29750.00
7	PROFESSIONAL COURSE(MFC)	5945000.00
8	SAMS FUND	33730.00
9	Unclassified Amount	106168.00
10	Received from DHE	20000.00
11	B.Sc.Computer Science	700000.00
12	M.Sc Computer Science	320000.00
13	M.C.A. Energy Charges	19500.00
	TOTAL	12458820.00
XI	GOVT CASH BOOK (GM AUTONOMOUS COLLEGE)	
1	Collection of Fees & Fines	116384.00
2	Hostels Seat Rent	149280.00
3	Pay of Teaching Staff	47916534.00
4	Pay of Non-teaching Staff	22656322.00
5	Pay of G.O. Adhoc Staff	5313655.00
6	Provisional Pension of Retired Teaching Staff	6602284.00
7	Provisional Pension of Retired Non-Teaching Staff	1158390.00
8	GPF of Teaching Staff	18077148.00
9	GPF of Non-Teaching Staff	3965339.00
10	Remuneration to Guest Faculties	5645000.00
11	House Building Advance of Non-teaching Staff	350000.00
12	House Rent from UCO Bank	25000.00
13	Festival Advance of Non-teaching staff	570000.00
14	Audit Recovery	35658.00
15	Obseques of Staff	10000.00
16	Recovery towards cost of Books	81607.00
17	RCM	75000.00
18	Electricity Charges	400000.00
19	Office Contingency	219000.00
20	Water Charges	350000.00
21	Other Allowance	20000.00
22	TA of Staff	26000.00

23	GIS of Staff	187900.00
	TOTAL	113950501.00
	Total Receipt during 2015-16	186951146.00
	O.B. as on 01.04.15	62989777.63
	Grand Total	249940923.63

DETAILS OF HEADWISE EXPENDITURE IN RESPECT OF GM UNIVERSITY CASH BOOK FOR THE YEAR-2015-16.

GM UNIVERSITY CASH BOOK		
1	Admission Fee Refund	306497.00
2	Advertisement Charges	115259.00
3	Remuneration To Class-III,IV & Daily Wages Staff	68350.00
4	Paid to M/S Angle security service towards Security Guards, Rem. NMRs/Salary of Daily Wages Staffs	69000.00
5	Salayof DEO	70000.00
6	Cost of Identity Cards	56160.00
7	Postal Expenses	14356.00
8	Office Contingency & Stationary	125594.00
9	Paid towards Lawn Mower	54800.00
10	Hire Charges of Vehicle	106311.00
11	Expenditure towards UG admission.	20184.00
12	Paid towards PG Admission	56287.00
13	Mphil Admission	61326.00
14	Salary of Registrar Prof. Sudhansu Sekhar Rath. OSD	704536.00
15	Ded/Salary of Prof. Sudhansu sekhar Rath, OSD	553800.00
16	NCC	11000.00
17	Active Citizenship Programme	10000.00
18	UNMESH	10000.00
19	Insurance	4002.00
20	Student Council Annual Function	40000.00
21	Republic day Celebration	6500.00
22	Annual Athletic Meet	30655.00
23	Cost of Answer Sheet	63000.00

24	Bank Commission/Bank Charges	58.40
25	Transferred to Executive Engineer Sambalpur (R & B) Division No-I towards Infracture Development Work of Gangadhar Meher University through RTGS.	10000000.00
26	Paid to BSNL towards Wi-Fi Charges	504995.00
27	HIGH.Court Fees	18000.00
28	Transferred to Autonomous EXAM. Cash Book	2010977.00
29	Transferred to Computer Science Cash Book	210000.00
30	Transferred to Registrar GM University Cash Book	80580.00
31	Transferred to Professional Course Cash Book	5470000.00
32	Transferred to YRC Cash Book	21770.00
	TOTAL	20873997.40
II	GOVERNMENT CASH BOOK (GM UNIVERSITY)	
	FEES ANF FINES Deposited	117490.00
	TOTAL	117490.00
III	YRC CASH BOOK	
1	Transferred 30% Share to YRC Bhubaneswar	29823.00
2	Paid TA/DA to Staff	3200.00
3	World Health Day	6000.00
	TOTAL	39023.00
IV	UNIVERSITY EXAMINATION CASH BOOK	
1	Semistar -I Examination	153291.00
2	Printing Charges of Semistar-I Question Papers	85930.00
3	Printing of Main & Addl. Answer Books	204750.00
4	Board of Studies meeting	49925.00
5	Bank Commission/Bank Charges	29.77
	TOTAL	493925.77
V	B.SC. COMPUTER SCIENCE CASH BOOK	
1	Paid to M/S Agnle security service towards Security Guards	126052.00
2	Salary of Staffs	362010.00
3	Office Contingency & Stationary	22628.00
4	Electricity Bills	17212.00
5	AMC Charges	45264.00
6	Paid to Guest Facilities to wards Theory & Practical Classes	393310.00
	TOTAL	966476.00
VI	M.SC. COMPUTER SCIENCE CASH BOOK	
1	Paid to Guest Facilities to wards Theory & Practical Classes	301900.00
2	Office Contingency & Stationary	44043.00
3	Paid to COF Sambalpur University towards Affiliation Fees	207000.00
	TOTAL	552943.00
VII	MCA CASH BOOK	

1	Paid to Guest Facilities to wards Theory & Practical Classes	466400.00
2	Paid to M/S Agnle security service towards Security Guards	404400.00
3	Expenses towards Study Tours	7475.00
4	Paid Salary to Daily Wages Staff	309120.00
5	Installation of CC TV Cameras & Antivirous	115720.00
6	AMC Charges	120027.00
7	Paid to Dr.P.K. Naik, towards Industrial Tours	92720.00
8	Office Contingency & Stationary	90485.00
	TOTAL	1606347.00
VIII	HVET CASH BOOK	
1	Paid to M/S Agnle security service towards Security Guards	642235.00
2	Sum Bloom Construction	85000.00
3	Renumeration to Staff	33000.00
4	Wi-Fi Charges	860.00
5	Paid to COF Sambalpur University towards Affiliation Fees	30000.00
6	Paid to COF Sambalpur University towards Inspection Fees	10000.00
7	Late Fines	2000.00
8	Purchase of Books	340428.00
9	Paid to Heritage Version Education Trust towards release of Share	7852250.00
	TOTAL	8995773.00
IX	GM AUTONOMOUS COLLEGE CASH BOOK	
1	Paid to Examiners towards Remuneration & other Charges for diifferent Exams.	4008712.00
2	Paid Salary to Daily Wages Staff	246070.00
3	Paid to M/S Agnle security service towards Security Guards	708632.00
4	Paid to Konark Supply Agency towards Main & Addl. Answer Books	638490.00
5	Paid towards Printing of Question Papers	243631.00
6	Paid to Sagarika Sahu, Clerical Asst.	23258.00
7	Office Contingency & Stationary	40742.00
8	Bank Commission/Bank Charges	162.00
9	Installation of CC TV Cameras & Equipments	75125.00
10	Transfer of GMU Exam.Fees deposited in GM Autonomous Exam Fund	2010977.00
	TOTAL	7995799.00
X	P.L. CASH BOOK (GM AUTONOMOUS COLLEGE)	
1	Paid to Principals of different Colleges towards Self Defence Training for Girls	2811430.00
2	Paid to M/S Agnle security service towards Security Guards	155627.00
3	Office Contingency & Stationary	597813.00
4	Advertisement Charges	31192.00
5	Affiliation Fees	27000.00
6	NCC Fees	14290.00
7	Annual Function Student Council	50000.00
8	Annual Day Function	154200.00

9	Inter College Tournament	21576.00
10	Annual Athletic Meet	100230.00
11	Cost of Answer Sheet	283000.00
12	Mid-term Examination	22800.00
13	College Magazine	146624.00
14	College Calender	51300.00
15	Expenditure towards NAAC Team Visit	369427.00
16	Sports Fees	155800.00
17	Student Safety Insurance	5936.00
18	Audit Fees	63405.00
19	Paid to COF, SU towards enrolment/Rgd./Recognition Fees	168100.00
20	Transferred to GM Autonomous Exam. Cash Book	3421125.00
21	Transferred to YRC Cash Book	31040.00
22	Transferred to HVET Cash Book	5945000.00
23	Transferred to B.Sc. Computer Science Cash Book	700000.00
24	Transferred to M.Sc. Computer Science Cash Book	320000.00
25	Transferred to MCA Cash Book	19500.00
	TOTAL	15666415.00
XI	GOVT CASH BOOK (GM AUTONOMOUS COLLEGE)	
1	Deposit of Fees & Fines	120381.00
2	Hostels seat Rent	149280.00
3	Pay of Teaching Staff	47916534.00
4	Pay of Non-teaching Staff	22656322.00
5	Pay of G.O. Adhoc Staff	5313655.00
6	Provisional Pension of Retired Teaching Staff	6602284.00
7	Provisional Pension of Retired Non-Teaching Staff	1158390.00
8	GPF of Teaching Staff	18077148.00
9	GPF of Non-Teaching Staff	3965339.00
10	Remuneration to Guest Faculties	5645000.00
11	House Building Advance of Non-teaching Staff	350000.00
12	House Rent from UCO Bank	25000.00
13	Festival Advance of Non-teaching staff	570000.00
14	Audit Recovery	35658.00
15	Obseque of Staff	10000.00
16	Recovery towards cost of Books	81607.00
17	RCM	75000.00
18	Electricity Charges	400000.00
19	Office Contingency	219000.00
20	Water Charges	350000.00
21	Other Allowance	20000.00
22	TA of Staff	26000.00
23	GIS of Staff	187900.00
	TOTAL	113954498.00

	Total Expenditure during 2015-16	171262687.17
	C.B. as on 31.03.16	78678236.46
	Grand Total	249940923.63

DETAILS OF HEADWISE RECEIPT IN RESPECT OF GM UNIVERSITY CASH BOOK FOR THE YEAR-2016-17.		
I	GM UNIVERSITY CASH BOOK	
	1 Common Admission Forms	2396456.00
	2 ANNUAL FEE	2809266.00
	3 Gangadhar Meher University	695177.00
	4 Youth Red Cross	40650.00
	5 Science Society	40650.00
	6 Insurance	8130.00
	7 GM UNIV.EXAMINATION	4515110.00
	8 PROFESSIONAL COURSE(MFC)	11040000.00
	9 AUTONOMOUS EXAMINATION	143835.00
	10 BSC/MSC,COMP.SC.	1000000.00
	11 CANCELLATION OF BD	283800.00
	12 TCS	141400.00
	13 WI-FI Charges	202360.00
	14 FOUNDATION DAY	40590.00
	15 MCA	465000.00
	16 ENERGY CHARGES OF MCA	23500.00
	17 Received from DHE, Odisha towards Repairing & Renovation of W/S, S/I & S/D of different Deappt. & Hostels of GMU	15700000.00
	18 Received from DHE, Odisha towards GED Works of GMU	14000000.00
	19 Received from DHE, Odisha towards GIA towards Salary	1500000.00
	20 Received from DHE, Odisha towards GIA General towards Non-Salary	1000000.00
	21 BA/BSC. INTEGRATED BED.	2830000.00
	22 TRANSFERRED FROM HVET CASH BOOK	1500000.00
	TOTAL	60375924.00
II	GOVERNMENT CASH BOOK (GM UNIVERSITY)	
	1 FEES ANF FINES	226958.00

	TOTAL	226958.00
III	YRC CASH BOOK	
	1 Collection from Students	53250.00
	2 Pass Bokk Interest	11181.00
	3 Transferred from University Cash Book	0.00
	4 Received from Autonomous Cash Book	
	TOTAL	64431.00
IV	UNIVERSITY EXAMINATION CASH BOOK	
	1 Transferred from University Cash Book	4603595.00
	3 Pass Bokk Interest	92989.00
	TOTAL	4696584.00
V	B.SC. COMPUTER SCIENCE CASH BOOK	
	1 Transferred from University Cash Book	740000.00
	2 Transferred from GM Autonomous Cash Book	350000.00
	5 Interest on Fixed Deposit	414878.00
	6 Interest on Pass Book	65536.00
	TOTAL	1570414.00
VI	M.SC. COMPUTER SCIENCE CASH BOOK	
	1 Transferred from GM Autonomous Cash Book	300000.00
	2 Transferred from University Cash Book	620000.00
	3 Interest on Pass Book	49038.00
	TOTAL	969038.00
VII	MCA CASH BOOK	
	1 Transferred from University cash Book	746500.00
	2 Transferred from GM Autonomous Cash Book	328000.00
	3 Interest on Pass Book	216934.00
	4 Interest on Fixed Deposit	639000.00
	TOTAL	1930434.00
VIII	HVET CASH BOOK	
	1 Transferred from GM Autonomous Cash Book	1270000.00
	2 Transferred from GM University Cash Book	9925000.00
	2 Interest on Pass Book	878216.00
	TOTAL	12073216.00
IX	INTEGRATED B.ED. CASH BOOK	
	1 Transferred from GM University cash Book	2195817.00
	TOTAL	2195817.00
X	GM AUTONOMOUS COLLEGE CASH BOOK	
	1 Examination Fees Collected from students	1713530.00
	2 Interest on Pass Book	132251.00
	3 Interest on Fixed Deposit	370000.00
	4 NEFT	555.00
	5 Verification of Mark Sheets	4550.00
	TOTAL	2220886.00

XI	P.L. CASH BOOK (GM AUTONOMOUS COLLEGE)	
	1ANNUAL FEES	516109.00
	2Aotonomous Examination	1550780.00
	3Sambalpur University	66407.00
	4YOUTH RED CROSS	13030.00
	5INSURANCE	2608.00
	6SOCIAL SERVICE	13030.00
	7PROFESSIONAL COURSE(MFC)	1270000.00
	8Student Cooperative Society	50.00
	9WI-FI Charges	64600.00
	10Foundation Day	12920.00
	11B.Sc.Computer Science	350000.00
	12MCA Course Fees	320000.00
	13M.C.A. Energy Charges	8000.00
	14Short Term Course in English	150000.00
	TOTAL	4337534.00
XII	GOVT CASH BOOK (GM AUTONOMOUS COLLEGE)	
	1Collection of Fees & Fines	58691.00
	2Hostels Seat Rent	35720.00
	3Pay of Teaching Staff	49010926.00
	4Pay of Non-teaching Staff	20593369.00
	5Pay of G.O. Adhoc Staff	7054336.00
	6Provisional Pension of Retired Teaching Staff	4234367.00
	7Provisional Pension of Retired Non-Teaching Staff	1454544.00
	8GPF of Teaching Staff	11494186.00
	9GPF of Non-Teaching Staff	4793876.00
	10Remuneration to Guest Faculties	4898129.00
	11House Building Advance of Non-teaching Staff	650000.00
	12House Building Advance of teaching Staff	672000.00
	13House Rent from UCO Bank	112500.00
	14Festival Advance of Non-teaching staff	540000.00
	15Purchase of Books	50000.00
	16RCM	315103.00
	17Electricity Charges	400000.00
	18Office Contingency	45000.00
	19Water Charges	90000.00
	20TA of Staff	30000.00
	21GIS of Staff	156500.00
	TOTAL	106689247.00
	Total Receipt during 2016-17	197350483.00
	O.B. as on 01.04.16	78678236.46
	Grand Total	276028719.46

DETAILS OF HEADWISE EXPENDITURE IN RESPECT OF GM UNIVERSITY CASH BOOK FOR THE YEAR-2016-17.

GM UNIVERSITY CASH BOOK		
1	Advertisement charges	194748.00
2	Rem. To Class-III,IV & Daily Wages Staff	62500.00
3	MS Agnle securityservice Rem. NMRs/salary of Daily Wages Staff	157148.00
4	Salay of DEO	71613.00
5	Student Council Function	20000.00
6	Refund of Admission Fee	264176.00
7	Sports	12300.00
8	Office Contingency & Statioary	589361.00
9	Cost of Identity cards	66076.00
10	PRINTING OF QUESTION PAPER	26670.00
11	Hire Charges of Vehicle	293746.00
12	Salary of Registrar Prof. Sudhansu Sekhar Rath.	1422139.00
13	Ded/Salary of Prof. Sudhansu sekhar Rath, Registrar	903545.00
14	Active Citizenship Programme	3000.00
15	Student Council Annual Function	80219.00
16	Purchase Cost of dual desk-cum bench	536684.00
17	Student Council Election	15000.00
18	Mphil.Admission	73247.00
19	Renewal of Student Insurance	8014.00
20	NCC Fee	19900.00
21	Postal Expenses	10000.00
22	Paid to all India on-line pvt.ltd.BBSR designing & hoisting of website	140000.00
23	Accounts Officer BSNL Advance Rent	358178.00
24	Instalation of wi-fi system	1277019.00
25	Electricity Connection	4588.00
26	Bank Commission/Bank Charges	668.60
27	PG Entrance Test	130778.00

28	TA/DA to staff	2510.00
29	UG Admission	87450.00
30	HVET	1492650.00
31	Transferred to Executive Engineer,PH Division Sambalpur towards renovation work at W/S. S/I & S/D through RTGS.	15700000.00
32	Athletic Meet	50000.00
33	UNMESH	5000.00
34	Annual Function	83000.00
35	Inter Class Cricket	10000.00
36	Science Society	2500.00
37	Annual membership & processing fees	60000.00
38	Transferred to BSc Comp.Sc. Cash Book	740000.00
39	COF.Exam A/C	4603595.00
40	Msc Comp.Sc	620000.00
41	Transferred to MCA Cash Book towards Energy Charges / Course fees	746500.00
42	Transferred to Integrated BED Prog. Cash Book	2195817.00
43	Transferred to Prof.Course Cash Book	9925000.00
44	Transferred to YRC Cash Book	40210.00
	TOTAL	43105549.60
II	GOVERNMENT CASH BOOK (GM UNIVERSITY)	
	FEES ANF FINES Deposited	214955.00
	TOTAL	214955.00
III	YRC CASH BOOK	
1	Transferred 30% Share to YRC Bhubaneswar	0.00
2	Paid TA/DA to Staff	2400.00
3	World Health Day	2000.00
	TOTAL	4400.00
IV	UNIVERSITY EXAMINATION CASH BOOK	
1	Semistar -I Examination	
2	Printing Charges of Semistar-II Question Papers	289442.00
3	Printing of Main & Addl. Answer Books	735525.00
4	Remuneration to C.P and Attendants	6594.00
5	M.Phil. Sem-I Examination	9380.00
6	University Examination Expenditure	3318879.00
7	Remuneration to Invigilators for Semistra-II Examination	152289.00
8	Bank Commission/Bank Charges	34.50

	TOTAL	4512143.50
V	B.SC. COMPUTER SCIENCE CASH BOOK	
1	Paid to M/S Agnel security service towards Security Guards	111760.00
2	Salary of Staffs	435240.00
3	Office Contingency & Stationary	29476.00
4	Electricity Bills	28856.00
5	AMC Charges	45264.00
6	Paid to Guest Faculties to wards Theory & Practical Classes	454700.00
	TOTAL	1105296.00
VI	M.SC. COMPUTER SCIENCE CASH BOOK	
1	Paid to Guest Faculties to wards Theory & Practical Classes	299400.00
2	Paid to Shiv Shankar Industries towards Purchase of Desk & Benches	149491.00
3	Bank Commission/Bank Charges	284.00
	TOTAL	449175.00
VII	MCA CASH BOOK	
1	Paid to Guest Faculties to wards Theory & Practical Classes	508200.00
2	Paid to M/S Agnel security service towards Security Guards	397895.00
4	Paid Salary to Daily Wages Staff	338240.00
5	Yash Enterprises towards Purchase of Computers & Accessories	225750.00
6	Paid to assenger Technology towards AMC	40009.00
7	Paid to Shiv Shankar Industries towards Purchase of Desk & Benches	149491.00
8	Office Contingency & Stationary	52524.00
	TOTAL	1712109.00
VIII	HVET CASH BOOK	
1	Paid to M/S Agnle security service towards Security Guards	572228.00
2	Sum Bloom Construction for Gardening	47000.00
3	Renumeration to Staff	39000.00
4	Wi-Fi Charges	8358.00
5	Paid to COF Sambalpur University towards Affiliation Fees	106000.00
6	Purchase of steel table	157724.00
7	Purchase of A.C.	533500.00
8	Purchase of Dual Desk & Table	935831.00
9	Purchase of Books	115727.00
10	Paid to Heritage Version Education Trust towards release of Share	5634275.00
11	Transferred to GM University Cash Bokk	1500000.00
12	Transferred to M.Sc. Computer Science Cash Book	300000.00
	TOTAL	9949643.00
IX	INTEGRATED B.ED. CASH BOOK	
1	Integrated Bed. Programme	110322.00

	TOTAL	110322.00
X	GM AUTONOMOUS COLLEGE CASH BOOK	
	1 Expenditure towards conduct of Examination	539864.00
	2 Paid to M/S Angle security service towards Security Guards	712751.00
	3 Paid Salary to Daily Wages Staff	247890.00
	4 Paid to Variety Glass Home Sambalpur towards Renovation of Exam. Confidential section	599907.00
	5 Paid to Variety Glass Home Sambalpur towards Alluminium Doors, Computers, Ups Etc.	136458.00
	6 G.N. Electronics Sambalpur towards 4 nos. of Stabilizers	44968.00
	7 Yash Enterprises towards cost of 4 nos. Split A.C.	194000.00
	8 Cost of Inverters and Ups	29386.00
	9 Printing of Questions Papers	93070.00
	10 Office Contingency & Stationary	32561.00
	11 Electricity Dues	22643.00
	12 Bank Commission/Bank Charges	400.00
	TOTAL	2653898.00
XI	P.L. CASH BOOK (GM AUTONOMOUS COLLEGE)	
	1 Paid to M/S Agnle security service towards Security Guards	153600.00
	2 Office Contingency & Stationary	320341.00
	3 Advertisement Charges	20285.00
	4 Printing of Question Papers	30870.00
	5 NCC Fees	6100.00
	6 Short Term Course in English	71346.00
	7 Inter College Tournament	16000.00
	8 Science Society Competition	1000.00
	9 Mid-term Examination	14750.00
	10 Republic Day Celebration	6500.00
	11 Student Safety Insurance	2596.00
	12 Audit Fees	31699.00
	13 Transferred to GM Autonomous Exam. Cash Book	1713530.00
	14 Transferred to YRC Cash Book	13040.00
	15 Transferred to HVET Cash Book	1270000.00
	16 Transferred to B.Sc. Computer Science Cash Book	350000.00
	17 Transferred to MCA Cash Book	328000.00
	TOTAL	4349657.00
XII	GOVT CASH BOOK (GM AUTONOMOUS COLLEGE)	
	1 Deposit of Fees & Fines	58694.00
	2 Hostels Seat Rent	35720.00
	3 Pay of Teaching Staff	49010926.00
	4 Pay of Non-teaching Staff	20593369.00
	5 Pay of G.O. Adhoc Staff	7054336.00
	6 Provisional Pension of Retired Teaching Staff	4234367.00

7	Provisional Pension of Retired Non-Teaching Staff	1454544.00
8	GPF of Teaching Staff	11494186.00
9	GPF of Non-Teaching Staff	4793876.00
10	Remuneration to Guest Faculties	4898129.00
11	House Building Advance of Non-teaching Staff	650000.00
12	House Building Advance of teaching Staff	672000.00
13	House Rent from UCO Bank	112500.00
14	Festival Advance of Non-teaching staff	540000.00
15	Purchase of Books	50000.00
16	RCM	315103.00
17	Electricity Charges	400000.00
18	Office Contingency	45000.00
19	Water Charges	90000.00
20	TA of Staff	30000.00
21	GIS of Staff	156500.00
	TOTAL	106689250.00
	Total Expenditure during 2016-17	174856398.10
	C.B. as on 31.03.17	101172321.36
	Grand Total	276028719.46

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

Gangadhar Meher University - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	UCO, BANK BUDHARAJA	210101100041956	31-03-2017	2085495.00	31-03-2017	2085495.00	0.00	INTEGRATED BED CASH BOOK
2	UCO, BANK BUDHARAJA	21010210000229	31-03-2017	15615158.00	31-03-2017	16146518.00	-531360.00	GM UNIVERSITY CASH BOOK,GM GOVT. CASH BOOK
3	SBI, BUDHARAJA	35795607599	31-03-2017	5750926.50	31-03-2017	5750294.00	632.50	GM UNIVERSITY CASH BOOK
4	UCO, BANK BUDHARAJA	90380100000942	31-03-2017	321414.20	31-03-2017	321414.20	0.00	YRC CASH BOOK
5	UCO, BANK BUDHARAJA	21010110036600	01-03-2017	2003334.23	31-03-2017	1794196.73	209137.50	UNIVERSITY EXAM. FUND CASH BOOK
6	UCO, BANK BUDHARAJA	90380100000404	01-03-2017	1653131.00	31-03-2017	1653131.00	0.00	B.SC. COMPUTER SCIENCE CASH BOOK
7	UCO, BANK BUDHARAJA	90380100000578	31-03-2017	1665544.00	31-03-2017	1665544.00	0.00	M.SC. COMPUTER SCIENCE CASH BOOK
8	UCO, BANK BUDHARAJA	90380100000555	31-03-2017	5811311.59	31-03-2017	5811311.59	0.00	MCA CASH BOOK
9	UCO, BANK BUDHARAJA	21010110027868	30-03-2017	22846689.00	31-03-2017	22846689.00	0.00	HVET CASH BOOK
10	UCO, BANK BUDHARAJA	90380100000333	31-03-2017	3147231.92	31-03-2017	3147231.92	0.00	GM AUTONOMOUS COLLEGE CASH BOOK
11	UCO, BANK BUDHARAJA	90380210000007	31-03-2017	1053125.60	31-03-2017	1053125.60	0.00	P.L. CASH BOOKGM AUTONOMOUS
	GRAND TOTAL			61953361.04		62274951.04	-321590.00	

Gangadhar Meher University - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
12	UCO, BANK BUDHARAJA	210102100000229	31-03-2016	4491453.25	31-03-2016	4614434.60	-122981.35	GM UNIVERSITY CASH BOOK
13	UCO, BANK BUDHARAJA	90380100000942	01-03-2016	261383.20	31-03-2016	261383.20	0.00	YRC CASH BOOK
14	UCO, BANK BUDHARAJA	90380100036600	31-03-2016	1609756.23	31-03-2016	1609756.23	0.00	UNIVERSITY EXAM. FUND CASH BOOK
15	UCO, BANK BUDHARAJA	90380100000404	31-03-2016	1602891.00	31-03-2016	1602891.00	0.00	B.SC. COMPUTER SCIENCE CASH BOOK
16	UCO, BANK BUDHARAJA	90380100000578	31-03-2016	1145681.00	31-03-2016	1145681.00	0.00	M.SC. COMPUTER SCIENCE CASH BOOK
17	UCO, BANK BUDHARAJA	90380100000555	31-03-2016	5592986.59	31-03-2016	5592986.59	0.00	MCA CASH BOOK
18	UCO, BANK BUDHARAJA	21010110027868	31-03-2016	20723116.00	31-03-2016	20723116.00	0.00	HVET CASH BOOK

19	UCO, BANK BUDHARAJA	90380100000333	31-03-2016	3592003.92	31-03-2016	3580243.92	11760.00	GM AUTONOMOUS COLLEGE CASH BOOK, GOVT. CASH BBOOK
20	UCO, BANK BUDHARAJA	90380210000007	31-03-2016	530723.60	31-03-2016	530723.60	0.00	P.L. CASH BOOK GM AUTONOMOUS
	GRAND TOTAL			39549994.79		39661216.14	-111221.35	

Reconciliation

PARA-5.1- Production of Bank Reconciliation Statement.(Memo No-10/14.08.2018 OSP- 14 to 15)

As per Rule 17 of Odisha Universities Manual, 1987 'at the end of every week' the statement of account received from bank should be reconciled with the cash book. As per Rule 20(ii) of the said manual a bank reconciliation statement shall be prepared at the end of each financial year. The same need to be produced to audit for verification.

In response to objection memo the Local Authority stated that steps are being taken for reconciliation of bank accounts. However, accounts branch of the University are advised for maintenance of reconciliation register/Statement as envisaged above for production before Audit without fail.

PARA-5.2- Reconciliation of Pass book balance between pass book a/c and cash book balance:-

1. UCO, BANK BUDHARAJA , SAMBALPUR A/C NO-21010110036600

Balance as per University Examination Fund Cash Book as on 31.03.2017	1794196.73
1. Add Cheque No-976519/28.03.2017 encashed after 31.03.2017 i. e. Dt.11.04.2017	(+) 209103.00
1. Add bank charges debited by bank on dt. 11.04.2017 but expenditure booked in cash book on 28.03.2017.	(+) 34.50
Balance as per Pass Book as on 31.03.2017	2003334.23

1. 2. SBI, BUDHARAJA, SAMBALPUR A/C NO-35795607599

Balance as per GM University Cash Book as on 31.03.2017	5750294.00
1. Add interest credited in bank pass on 29.03.2017, but not taken to cash book as on 31.03.2017	(+) 632.50
Balance as per Pass Book as on 31.03.2017	5750926.50

During the course of audit it was revealed that the bank balance as per G.M. University cash book is Rs.16146518.00 and the actual bank balance as per UCO, Bank Budharaja, Sambalpur A/C No-21010210000229 as on 31.03.2017 was Rs. 15615158.00 So there was a difference of Rs. 531360.00 between closing bank balance as per cash books and bank pass books as on 31.03.2017. As per Rule 17 of Orissa Universities Accounts Manual, 1987 at the end of every week, the statement of accounts received from the Bank(s) shall be checked with the Cash Book and the Cheque Issue Register in order to ensure that the balance as shown in the Cash Book agrees with the Bank balance as stated by the Bank in the statement of account.

As per procedure 20(ii) of Orissa Universities Accounts Manual, 1987 a statement shall be prepared by the Local Authority to explain the difference between the cash balance in the Bank and the cash balance in the University Cash Book and subsequent instructions of Govt. from time to time no initiative has been taken by the local authority to reconcile the huge difference between the cash book and bank pass book. So the University authority is once again impressed upon to abide by the Govt. instruction and to reconcile the difference of Rs. 531360.00 during the financial year 2016-17. However in response to the audit objection memo the local authority fails to reconcile the cash book and pass book figure and replied that steps will be taken to reconcile the all funds. However present audit is reconciled 2 Nos of passbook a/c as given above. Till reconciliation of the balance passbook a/c and reconciled amount not taken to cash books a sum of Rs.531360.00 is kept under objection.

PARA-5.4- Parking of University funds in Saving account instead of Flexi Account (Memo No-09/14.08.2018 OSP-13)

As per letter no. 35425/F, dtd-12.10.2012, it is instructed to maintain all the funds flows through central and state sponsored schemes in Flexi Accounts instead of saving accounts. During the course of Audit it is noticed that all the funds under different schemes of the university has been kept in saving bank Account. The reason of non-maintenance of Flexi Account was asked through the audit objection memo.

In response to objection memo the Local Authority replied that as per letter no. 35425/F, dtd-12.10.2012, the following bank account has been maintained as flexi

account with effect from 13.04.2018.

- (1) GMU Admission Fund A/C No-520141001627645 (Corporation)
- (2) GMU Seminar and work shop A/C No-520101249896322 (Corporation)
- (3) GMU Recruitment 2018-19 A/C No-21010110045411 (UCO BANK)
- (4) GMU Admission Fund A/C No-21010110045840 (UCO BANK)

PARA: 6 STOCK POSITION

Gangadhar Meher University - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	-				0.00		

Gangadhar Meher University - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
2	-				0.00		

Comments

Para-6.1-Production of stock registers. (Memo No-11/30.08.2018 OSP-16)

1. The stock position of major items as on 31.03.2017 like computer, air conditioner, air cooler, printers, scanner, Xerox machine, vehicles, building material, X-ray machine, steel almira and other costly machines/equipments as furnished by the local authority is given below.

SI No	Items	Total
1	Ac/Split	12
2	Ac/Windows	8
3	Aqua	9
4	Almira/Wo	128
5	Almira/Iron	178
6	Almira Fitted Glass	7
7	Bench/Wo	268
8	Bench/Iron	69
9	Bench/Ply	219
10	Book self/Wo	32
11	Book self/Ir	297
12	Comt/Desk	100
13	Chair/Wood	303
14	Chair/Iron	90
15	Chair/Exect	75
16	Fan/Celling	359
17	Fan/ Stand	7
18	Fan/Wall	25
19	Fir/ Exting	15
20	Generator	1
21	Invoter	15
22	Laptop	2
23	Microphone	3
24	Printor	30
25	Podium	9

26	Projector/ Multi	2
27	Projector/ LCDi	9
28	Projector/ Screen	6
29	TV LED	1
30	Tube light/ Frem	442
31	Teacher Table	135
32	Compt. Teble	48
33	Officer Table	87
34	UPS	50
35	Xerox Machine	13
36	Exhaust Fan	19
37	Lab Table	29
38	Stoll/ Wooden	228
39	Inv Battary	3
40	Fridge	4
41	Scanner	2
42	Stabilizer	19
43	Projector	1
44	Iron Reck	1
45	Mansfield Woo Almira	4
46	Museum reck	4
47	Sound Box	3
48	Vaccum Clener	3
49	Chair Arm Wood	232
50	Xerox machine Coller	1

Para 6.2 Irregularities in maintenance of Stock & Stores of the University.

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

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

Conduct of physical verification of stock & store:-

As per procedure 57(i) of OUAM 1987, physical verification of all stock/stores shall be made at least once in every financial year preferably before the close of the financial year by an officer or committee of officers as may be specially authorized by the Vice-Chancellor. However in case of perishable stores, the verification shall be made twice a year. Hence, the date of physical verification and the stock register page no. at which such physical verification has been recorded need to be furnished by the Local authority for incorporation in audit report.

PARA: 7 INVESTMENT

Gangadhar Meher University - 2016-2017

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	5200178.00	0.00	5200178.00	414878.00	31-03-2017	5615056.00	31-03-2017	5615056.00	0.00	INTEREST ACCRUED
2	01-04-2016	10000000.00	0.00	10000000.00	0.00	31-03-2017	10000000.00	31-03-2017	10000000.00	0.00	NO INVESTMENT MADE DURING THE YEAR UNDER AUDIT
	GRAND TOTAL	15200178.00	0.00	15200178.00	414878.00		15615056.00		15615056.00	0.00	

Gangadhar Meher University - 2015-2016

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
3	01-04-2015	4768998.00	0.00	4768998.00	431180.00	31-03-2016	5200178.00	31-03-2016	5200178.00	0.00	INTEREST ACCRUED
4	01-04-2015	10000000.00	0.00	10000000.00	0.00	31-03-2016	10000000.00	31-03-2016	10000000.00	0.00	NO INVESTMENT MADE DURING THE YEAR UNDER AUDIT
	GRAND TOTAL	14768998.00	0.00	14768998.00	431180.00		15200178.00		15200178.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

The details of Investment standing as on 31.03.2017 is furnished below.

Sl. No.	Name of the Bank	FDR No	Amount Invested (In Rs)	Date of Investment	Rate of Interest	Date of Maturity	Maturity Value(In Rs)	Name of the Cashbook
1	UCO Bank Budharaja	21010310016800	10000000.00	29.01.2016	9.10%	29.01.2019	Annual Interest Scheme	MCA CASH BOOK
2	UCO Bank Budharaja	2101031007900	5615056.00	31.01.2017	7%	31.01.2018	Annual Interest Scheme	B.Sc. Computer Science Cash Book
		TOTAL	15615056.00					

PARA: 8 ADVANCE

Gangadhar Meher University - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	GANGADHAR MEHER UNIVERSITY CASH BOOK	10030000.00	16084000.00	26114000.00	253500.00	31-03-2017	25860500.00	31-03-2017	25860500.00	0.00	
2	01-04-2016	GM UNIVERSITY EXAM FUND CASH BOOK	0.00	3505000.00	3505000.00	1585000.00	31-03-2017	1920000.00	31-03-2017	1920000.00	0.00	
3	01-04-2016	GM AUTONOMOUS COLLEGE CASH BOOK	1540000.00	570000.00	2110000.00	1940000.00	31-03-2017	170000.00	31-03-2017	170000.00	0.00	
4	01-04-2016	P.L. CASH BOOK GM AUTONOMOUS COLLEGE	15000.00	28500.00	43500.00	43500.00	31-03-2017	0.00	31-03-2017	0.00	0.00	
GRAND TOTAL			11585000.00	20187500.00	31772500.00	3822000.00		27950500.00		27950500.00	0.00	

Gangadhar Meher University - 2015-2016

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
5	01-04-2015	GANGADHAR MEHER UNIVERSITY CASH BOOK	0.00	10256000.00	10256000.00	226000.00	31-03-2016	10030000.00	31-03-2016	10030000.00	0.00	
6	01-04-2015	GM UNIVERSITY EXAM FUND CASH BOOK	0.00	160000.00	160000.00	160000.00	31-03-2016	0.00	31-03-2016	0.00	0.00	
7	01-04-2015	M.C.A. CASH BOOK	70000.00	70000.00	140000.00	140000.00	31-03-2016	0.00	31-03-2016	0.00	0.00	

8	01-04-2015	GM AUTONOMO US COLLEGE CASH BOOK	550000.0 0	4090000. 00	4640000.00	3100000. 006	31-03-201 6	1540000. 006	31-03-201 6	1540000. 00	0.00	
9	01-04-2015	P.L. CASH BOOK GM AUTONOMO US COLLEGE	834000.0 0	240000.0 0	1074000.00	1059000. 006	31-03-201 6	15000.00	31-03-201 6	15000.00	0.00	
GRAND TOTAL			1454000. 00	14816000 .00	16270000.0 0	4685000. 00		11585000 .00		11585000 .00	0.00	

Comments :

PARA - 8.1 The details of advance outstanding as on 31.03.2016 & 31.03.2017 is furnished below.

DETAILS OF CASH BOOK WISE ADVANCE POSITION AS ON 31.3.2016

SL NO	NAME OF THE CASH BOOK	
1	2	3
1	GM UNIVERSITY CASH BOOK	10030000.00
2	UNIVERSITY EXAM. FUND CASH BOOK	0.00
3	MCA CASH BOOK	0.00
4	GM AUTONOMOUS COLLEGE CASH BOOK	1540000.00
5	P.L. CASH BOOK GM AUTONOMUS COLLEGE	15000.00
	TOTAL	11585000.00

DETAILS OF CASH BOOK WISE ADVANCE POSITION AS ON 31.3.2017

SL NO	NAME OF THE CASH BOOK	
1	2	3
1	GM UNIVERSITY CASH BOOK	25860500.00
2	UNIVERSITY EXAM. FUND CASH BOOK	1920000.00
3	MCA CASH BOOK	0.00
4	GM AUTONOMOUS COLLEGE CASH BOOK	170000.00
5	P.L. CASH BOOK GM AUTONOMUS COLLEGE	0.00
	TOTAL	27950500.00

PARA - 8.2 YEAR WISE BREAK UP OF OUTSTANDING ADVANCE

The year wise break up of outstanding as on 31.03.2017 is furnished below.

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE	
PRIOR TO 2015 -16	0.00
FOR THE YEAR- 2015 -16	10000000.00
FOR THE YEAR- 2016 -17	17950500.00
TOTAL	27950500.00

PARA - 8.3 The details of advance outstanding as on 31.03.2017 is furnished below.

Details advance outstanding as on 31.03.2017 (GM UNIVERSITY CASH BOOK)				
SL NO	NAME & DESIGNATION	Vr. No/Date	PURPOSE	AMOUNT
1	2	3	4	5
I	GM UNIVERSITY CASH BOOK			
1	Executive Engineer (R & B)	96(A)/28.3.2016	Infrastructure Development work of Gangadhar Meher university through RTGS	10000000.00
2	Executive Engineer (PHD)	123(A)/1.12.16	Renovation work of W/S, S/I & S/D through RTGS	15700000.00
3	Dr.B.K. Acharya, Reader in Physics	131(A)/4.1.17	Towards Science Society	2500.00
4	Dr.R.K.Pradhan, Reader in Chemistry	137(A)/7.1.17	Towards UNMESH	15000.00
5	Dr.M.P.Mishra, Reader in Geography	146(A)/20.1.17	Towards Interclass Cricket Tournament	10000.00
6	Dr.M.P.Mishra, Reader in Geography	150(A)/27.1.17	Towards Athletic Meet	50000.00
7	Dr.Sadan Kumar Paul, Reader in Hindi	160(A)/27.2.17	Annual Function -2017	83000.00
			TOTAL	25860500.00
II	GM UNIVERSITY EXAM FUND CASH BOOK			
1	Dr. R. Baral, Reader. In Education	19.11.16	Towards Semistar IIIrd Examination	180000.00
2	Dr.S. N. Chaulia, Reader in Chem.	19.11.16	Towards Semistar Ist Examination	160000.00
3	Dr.H.K.Nayak, COE	8.2.17	1st valuation & coding, decoding Semistar 1st, 3rd exam-2016	400000.00
4	Dr.H.K.Nayak, COE	1.3.17	2nd Phase paper setting etc.	400000.00
5	Dr.H.K.Nayak, COE	15.3.17	Towards paper setting, moderating & remuneration Semistar-II, IV & VI Exam-2017	600000.00
6	Dr. R. Baral, Reader. In Education	28.3.17	Semistar IV Examination	180000.00
			TOTAL	1920000.00
III	GM AUTONOMOUS COLLEGE CASH BOOK			

1	Dr.P.K.Naik, Reader in Math.	19.11.16	Towards Examination	90000.00
2	Dr.P.K.Naik, Reader in Math.	28.3.17	Towards Examination	80000.00
			TOTAL	170000.00
			GRAND TOTAL	27950500.00

PARA-8.4 Pendency of outstanding advances for more than a year :- (Memo No-18/24.09.2018 Pages-25)

It is seen from the advance outstanding list produced by the local authority & verified in audit that a total sum of Rs.**25700000.00** is still outstanding out of the advances paid during the financial year 2015-16 & 2016-17 for adjustment by 31.3.2017.

On query it was revealed that neither any follow-up action nor amicable means has been taken by the sanctioning authorities of such advances for adjustment in time, even after elapsing of more than a year from the date of sanction of these advances. Due to inaction and negligence of the sanctioning authorities the advanced amounts have been encroached by the advance holders unduly. As a result of which the very purpose of payment of advances has been defeated. As per the directives constructed in circular No.2221/F Dt.7.3.2002 of the Finance Department the pendency of advances for more than a year is considered as loss to the institution. On further modification to above G.O., it is clarified in G.O.No-15179/F Dt.28.09.2013 that the outstanding advances exceeding one year are considered unsecured and loss. For such non-adjustment of advances the sanctioning authority as well as the person who has not submitted the detail vouchers for adjustment of advance is also considered jointly responsible.

The details advance outstanding more than one year is furnished below.

SL NO	Vr.No/Date	Amount	Particulars
1	28.03.2016	10000000.00	Paid to E.E. Sambalpur (R & B) division No-I towards Infrastructure Development work of GMU.
2	1.12.2016	15700000.00	Paid to E.E. P.H. Division, Sambalpur towards renovation work of W/S, S/I & S/D
	TOTAL	25700000.00	

Hence the officials who sanctioned the advances but failed to adjust same in time are considered responsible for the amount.

In response to the audit objection memo the local authority replied that the amount of Rs.25700000.00 has been paid to E.E. Sambalpur (R & B) division No-I towards Infrastructure Development work of GMU. and E.E. P.H. Division, Sambalpur towards renovation work of W/S, S/I & S/D as deposit works but the payment has been booked as advance in University Cash Book. The advance will be adjusted by production U.C. of concerned Departments and compliance reported to audit.

Hence the amount of Rs.25700000.00 is held under objection till adjustment.

PARA: 9 GRANTS

Gangadhar Meher University - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	2000000.00	32200000.00	34200000.00	20200000.00	31-03-2017	14000000.00	
	GRAND TOTAL	2000000.00	32200000.00	34200000.00	20200000.00		14000000.00	

Gangadhar Meher University - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
2	01-04-2015	0.00	13501000.00	13501000.00	11501000.00	31-03-2016	2000000.00	
	GRAND TOTAL	0.00	13501000.00	13501000.00	11501000.00		2000000.00	

Comments :

DETAILS OF GRANTS RECEIPT AND EXPENDITURE IN RESPECT OF GM UNIVERSITY FOR THE YEAR-2015-16.

SL NO	HEAD OF ACCOUNT	OB AS ON 01.04.2015	RECEIPT DURING THE YEAR	TOTAL	EXPENDITURE DURING THE YEAR	CB AS ON 31.03.2016
1	Infrastructure Development Grants	0.00	10000000.00	10000000.00	10000000.00	0.00
2	Installation of Wi-Fi System	0.00	2000000.00	2000000.00	0.00	2000000.00
3	SALARY & NON SALARY	0.00	1501000.00	1501000.00	1501000.00	0.00
	TOTAL	0.00	13501000.00	13501000.00	11501000.00	2000000.00

DETAILS OF GRANTS RECEIPT DURING THE YEAR-2015-16

SL NO	Purpose of receipts	Sanctioned Order No./dt.	Amount in Rupees	Remarks
1	2	3	4	
1	Received from DHE, Odisha towards Infrastructure Development Grants	HE No.3B-(a)-26-XIII-2015. 50037/22.12.2015	10000000.00	IDF GRANTS
2	Received from DHE, Odisha towards Installation of Wi-Fi System in University	HE-FE-VII-PLAN-0006/2015. 17959/HE, Dated 13.08.2015	2000000.00	GIA
3	Received from DHE, Odisha towards	HE-BUD-PLAN 0002/2016 1115/HE	1501000.00	BLOCK GRANTS

Officer on Special Duty SALARY & NON SALARY	Dt.15.01.2016of the FA -cum Secy to Govt. DHE, Odisha BBSR & 3b(a)-26-XIII-2015-3991 Dt.02.02.2016 of the Accounts Officer, DHE Odisha BBSR.		
TOTAL		13501000.00	

DETAILS OF GRANTS RECEIPT AND EXPENDITURE IN RESPECT OF GM UNIVERSITY FOR THE YEAR-2016-17.

SL NO	HEAD OF ACCOUNT	OB AS ON 01.04.2016	RECEIPT DURING THE YEAR	TOTAL	EXPENDITURE DURING THE YEAR	CB AS ON 31.03.2017
1	Infrastructure Development Grants	0.00	29700000.00	29700000.00	15700000.00	14000000.00
3	Installation of Wi-Fi System	2000000.00	0.00	2000000.00	2000000.00	0.00
4	SALARY & NON SALARY	0.00	2500000.00	2500000.00	2500000.00	0.00
	TOTAL	2000000.00	32200000.00	34200000.00	20200000.00	14000000.00

DETAILS OF GRANTS RECEIPT DURING THE YEAR-2016-17

SL NO	Purpose of receipts	Sanctioned Order No./dt.	Amount in Rupees	Remarks
1	2	3	4	
1	Received from DHE, Odisha towards Repairing & Renovation of W/S,S/I & S/D of different Deptt. & Hostels of GMU	HE No.3B-(a)-11-XIII-2016. 37586/20.10.2016	15700000.00	IDF GRANTS
2	Received from DHE, Odisha towards GED Works of GMU	HE No.3B-(a)-11-XIII-2016. 7236/28.02.2017	14000000.00	GED Works/IDF GRANTS
3	Received from DHE, Odisha towards Officer on Special Duty SALARY & NON SALARY	FA -cum Secy to Govt. DHE, Odisha BBSR & 3B(a)-11-XIII-2016-24096 Dt.29.06.2016 of the Accounts Officer, DHE Odisha BBSR.	2500000.00	BLOCK GRANTS
	TOTAL		32200000.00	

PARA-9.1 YEAR WISE BREAK UP OF UN SPENT GRANTS AS ON 31.03.2017

The year wise break up of unspent grants as on 31.03.2017 is furnished below.

YEAR WISE BREAK UP OF UN SPENT GRANTS AS ON 31.03.2017

FOR THE YEAR-2015-16	0.00
FOR THE YEAR-2016-17	14000000.00
TOTAL	14000000.00

Comments :-

The University receives Grants from various agencies like the state Govt., University Grants commission and other All India Bodies. The details of grants received and utilized during the year 2015-16 & 2016-17 is furnished above. As per Rule-170 and 171 of O.G.F.R(vol-1) , grants received should be spent within same financial year in which it was received by the University authority and U.C should be submitted by the end of 30th June of the subsequent year to the funding authority as well as to the Principal A. G .(A&E), Odisha It is ascertained from the grant position that huge amount of grants are remained unspent which shows the poor performance of the authority in managing the expenditure. Review of the grants of different cash books revealed that there was delay in release of funds by the granting authority to the University that received the funds virtually at the fag end the financial year during the month of march, thereby leaving a very less scope for utilization of funds during the same year. Thus, Less utilization of grants by the University authority is to some extent attributed to release of funds at the fag end of the financial year. The University authority is impressed upon to exercise adequate control over the expenditure , expedite the expenditure process and restore fiscal space available for making appropriate spending so as to spend the grant in due time .

PARA: 10 UTILISATION CERTIFICATE

Gangadhar Meher University - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	11501000.00	20200000.00	31701000.00	1258336.00	31-03-2017	30442664.00	
	GRAND TOTAL	11501000.00	20200000.00	31701000.00	1258336.00		30442664.00	

Gangadhar Meher University - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
2	01-04-2015	0.00	11501000.00	11501000.00	0.00	31-03-2016	11501000.00	
	GRAND TOTAL	0.00	11501000.00	11501000.00	0.00		11501000.00	

Comments :

PARA-10.1- Production of Utilisation Certificate (Memo No-14/30.08.2018 OSP-21)

Under the provision of Rule 173 of OGFR (volume-1) the grantee institution should submit the utilisation certificate to the funding authority by 30th June of the subsequent year of release of fund. As per Rule-170 and 171 of O.G.F.R(vol-1) , grants received should be spent within same financial year in which it was received by the local authority and U.C should be submitted by the end of 30th June of the subsequent year to the funding authority as well as to the Principal A. G .(A&E), Odisha. But it was revealed from the afore mentioned abstract that pending figure of U.C due as on 31.03.2017 has increased of the outstanding U.C figure at the beginning of the year. Increase in the pending position of U.C in alarming way is an indicative of improper financial management. The local authority is impressed upon to expedite the expenditure process and ensure to clear the Pendency by way of submission of U.Cs to proper quarter.

Details of U.C.s submitted during the period covered under audit is furnished below.

THE DETAILS OF UC SUBMITTED IN RESPECT OF GM UNIVERSITY FOR THE YEAR-2015-16					
SL NO	LETTER NO/DT	TO WHOM SENT	HEAD OF ACCOUNT	AMOUNT	REMARKS
	NIL	NIL	NIL	NIL	
THE DETAILS OF UC SUBMITTED IN RESPECT OF GM UNIVERSITY FOR THE YEAR-2016-17					
SL NO	LETTER NO/DT	TO WHOM SENT	HEAD OF ACCOUNT	AMOUNT	REMARKS
1	GMU-1015/21.05.2016	Accounts Officers (HE),DHE Odisha, BBSR	Block Grants Salary & Non-salary	1258336.00	2015-16
			TOTAL	1258336.00	

The details of year wise break up of U.C.s as on 31.03.17 is furnished below.

YEAR WISE BREAK UP OF PENDING U.C.	
FOR THE YEAR-2015-16	10242662.00
FOR THE YEAR-2016-17	20200000.00
TOTAL	30442662.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
During the course of audit no any misappropriation was detected.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
During the course of audit no any loss of stock and store was detected.

PARA: 13 AUDIT OF RECEIPTS

13.1 -
NO COMMENTS

PARA: 14 AUDIT OF EXPENDITURE

14.1 - NON-CREDIT OF TRANSFERRED AMOUNT TO YOUTH RED CROSS CASH BOOK Memo No-15/24.09.2018 Page-22
During checking of the P.L. Account Cash Book (G.M. Autonomous College) for the year-2015-16 & 2016-17 with reference to paid vouchers and Bank Pass Books it is noticed that a sum of Rs.23780.00 has been transferred to Youth Red Cross Cash Book A/C No-90380100000942 vide Vr. No-53/5.10.2015. But on checking of the receipt side of Youth Red Cross Cash Book and Bank A/C No-90380100000942 no such amount is found to have been deposited.It was asked through objection memo towards reconciliation of the above difference.
In response to the audit objection memo the local authority replied that the matter was intimated to UCO, Bank Budharaja, Sambalpur for reconciliation.The bank authority reconciled the above amount of Rs.23780.00 and transferred the amount on dt.28.09.2018 to A/C No-90380100000942. Accordingly the YRC Cash Book has been maintained on dt.28.09.2018 which is produced to audit for verification.
The YRC Cash Book and UCO, Bank Budharaja, Sambalpur A/C No-90380100000942 produced by the local authority has been verified and found correct. Hence the para is dropped.
14.2 - Acknowledgement Receipt wanting Memo No-20/24.09.2018 Page-27

During checking of the HVET Cash Book with reference to paid vouchers for the year-2015-16 and 2016-17 of Gangadhar Meher University it is noticed that a sum of Rs.13486525.00 has been paid to Heritage Version Education Trust, Bhubaneswar towards release of share. But the acknowledge receipt towards receipt of funds was not found in the concerned vouchers guard files. It was asked through objection memo towards production of acknowledge receipt of Heritage Version Education Trust, Bhubaneswar for necessary verification.

SL NO	VR NO/DATE	AMOUNT	PARTICULARS
1	39/23.6.2015	1843625.00	Release of 25% Share
2	47/6.10.2015	3643500.00	Release of 50% Share
3	58/11.2.2016	2365125.00	Release of 25% Share
4	64/21.5.2016	1760875.00	Release of 25% Share
5	83/27.12.2016	1930850.00	Release of 50% Share
6	90/27.1.2017	1942550.00	Release of 25% Share
	TOTAL	13486525.00	

In response to the audit objection memo the local authority replied that the acknowledge receipt of Heritage Version Education Trust, Bhubaneswar will be obtained and compliance reported to audit.

Hence the amount of Rs.13486525.00 is kept held under objection till production of acknowledge receipt of Heritage Version Education Trust, Bhubaneswar.

PARA: 15 AUDIT ON WORKS
15.1 - TRANSFER OF INFRASTRUCTURE DEVELOPMENT FUNDS TOWARDS DEPOSIT WORKS MEMO NO-17/24.09.2018 PAGE-24

During scrutiny of vouchers in Gangadhar Meher University cash book, it was revealed that a total sum of Rs.**25700000.00** was paid in following vouchers to EE,Sambalpur(R & B)/EE,PH Divn. etc for executing different projects as noted against each. The payment was made as deposit work against estimated cost framed . Payment to Executive agency on the basis of estimate without bill and particulars of measurement proper payment cannot be speculated. Hence the following procedure may be adopted prior to payment.

- The estimate should be submitted along with report specification and detailed statement of measurement quantities and rates of materials and number of special T & P and their cost with an abstract showing the total estimate cost of each item. (P.W.D code, Para-3.4.1)
- Copies of S.R together with analysis of rates and amendments should be furnished to audit.(Para-3.4.2)
- On every estimate whether submitted to the Chief Engineer or Suptd Engineer for sanction or sanctioned by the Divisional Officer under the power delegated to him, a certificate should be recorded by the Divisional Officer as Certified that" he has personally visited the spot and prepared the estimate using the sanctioned Schedule of Rates and providing the most economical and safe way of executing the works".(Para-3.4.10)

- Copies of the bill may be ensured for establishing the genuineness of payments.

DETAILS OF PAYMENTS UNDER DEPOSIT WORK

SL NO	Vr.No/Date	Amount	Particulars
1	28.03.2016	10000000.00	Paid to E.E. Sambalpur (R & B) division No-I towards Infrastructure Development work of GMU.
2	1.12.2016	15700000.00	Paid to E.E. P.H. Division, Sambalpur towards renovation work of W/S, S/I & S/D
	TOTAL	25700000.00	

In response to the audit objection memo the local authority replied that Instruction of Local Fund Audit noted for future guidance.

PARA: 16 AUDIT ON UNITS / DEPARTMENT
16.1 - DETAILS LIST OF PG DEPARTMENTS OF GANGADHAR MEHER UNIVERSITY MEMO NO-06/01.08.2018 PAGE-8

There are 11 P.G Teaching departments functioning in Gangadhar Meher University, Sambalpur under the audit period as given below. There is no separate department cash books/pass book has been maintained or produced by the local authority during the period under audit.

- 1) Political Science Department.
- 2) Economics Department.
- 3) Physics Department.
- 4) Chemistry Department.
- 5) Mathematics Department.
- 6) Botany Department.
- 7) Zoology Department.
- 8) MCA Department.
- 9) HVET Department.
- 10) MBA Department.
- 11) PGDCA Department.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

NO COMMENTS

PARA: 18 MISCELLANEOUS

18.1 - The abstract of financial position of Silver Jubilee hostel for the year 2015-16 & 2016-17.

The abstract of financial position of Silver Jubilee hostel for the year 2015-16 is given below.

SL NO	PARTICULARS	AMOUNT	REMARKS
1	OB as on 1.4.2015	2901633.39	
2	Receipt during the year 2015-16	3666403.00	
3	Total	6568036.39	
4	Expenditure during the year 2015-16	4093795.00	
5	Closing balance as per cash book	2474241.39	
6	Closing balance as on 31.03.2016 as per Audit	2474241.39	

DETAILS OF CLOSING BALANCE AS ON 31.03.2016

FIXED DEPOSIT	21010310013700	1000000.00
FIXED DEPOSIT	21010310015575	500000.00
FIXED DEPOSIT	21010310016077	500000.00
INTEREST ON FIXED DEPOSIT	21010310013700	117696.00
PO		30.00
UCO BANK BUDHARAJA	90380100000153	355334.70
Cash		1180.69
TOTAL		2474241.39

The abstract of financial position of Silver Jubilee hostel for the year 2016-17 is given below.

SL NO	PARTICULARS	AMOUNT	REMARKS
1	OB as on 1.4.2016	2474241.39	
2	Receipt during the year 2016-17	3770769.00	
3	Total	6245010.39	
4	Expenditure during the year 2016-17	3274520.00	
5	Closing balance as per cash book	2970490.39	
6	Closing balance as on 31.03.2017 as per Audit	2970490.39	

DETAILS OF CLOSING BALANCE AS ON 31.03.2017

FIXED DEPOSIT	21010310013700	1000000.00
FIXED DEPOSIT	21010310015575	500000.00
FIXED DEPOSIT	21010310016077	500000.00
INTEREST ON FIXED DEPOSIT	21010310013700	117696.00
PO		30.00
UCO BANK BUDHARAJA	90380100000153	845602.70
Cash		7161.69
TOTAL		2970490.39

18.2 - The abstract of financial position of LH-II hostel for the year 2015-16 &2016-17.

The abstract of financial position of LH-II hostel for the year 2015-16 is given below.

SL NO	PARTICULARS	AMOUNT	REMARKS
1	OB as on 1.4.2015	2381853.00	
2	Receipt during the year 2015-16	1670809.00	
3	Total	4052662.00	
4	Expenditure during the year 2015-16	1271993.00	
5	Closing balance as per cash book	2780559.00	
6	Closing balance as on 31.03.2016 as per Audit	2780669.00	

DETAILS OF CLOSING BALANCE AS ON 31.03.2016

FIXED DEPOSIT	149434	200653.00
FIXED DEPOSIT	149435	200653.00
FIXED DEPOSIT	155378	972466.00
FIXED DEPOSIT	517432	135241.00
FIXED DEPOSIT	517433	135241.00
FIXED DEPOSIT	517434	135241.00
FIXED DEPOSIT	517435	135241.00
FIXED DEPOSIT	517436	135241.00
FIXED DEPOSIT	431109	623674.00
Bank		101018.00
Advance		6000.00
TOTAL		2780669.00

The abstract of financial position of LH-II hostel for the year 2016-17 is given below.

SL NO	PARTICULARS	AMOUNT	REMARKS
1	OB as on 1.4.2016	2780669.00	
2	Receipt during the year 2016-17	1437296.00	
3	Total	4217965.00	
4	Expenditure during the year 2016-17	1325677.00	
5	Closing balance as per cash book	2892288.00	
6	Closing balance as on 31.03.2017 as per Audit	2892288.00	

DETAILS OF CLOSING BALANCE AS ON 31.03.2017

FIXED DEPOSIT	149434	200653.00
FIXED DEPOSIT	149435	200653.00
FIXED DEPOSIT	896142	972500.00
FIXED DEPOSIT	517432	147390.00
FIXED DEPOSIT	517433	150378.00
FIXED DEPOSIT	517434	150377.00
FIXED DEPOSIT	517435	150378.00
FIXED DEPOSIT	517436	150377.00
FIXED DEPOSIT	431109	693477.00
Bank		76105.00
TOTAL		2892288.00

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

19.1 -
NO COMMENTS

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account
<p>Audit of the accounts of Gangadhar Meher University for the year 2015-16 & 2016-17 reveal the following lacunas which need rectification.</p> <ol style="list-style-type: none"> 1. No bank reconciliation has been done by the Local Authority on monthly basis. There is mismanagement of online credit of deposits. 2. Half yearly physical verification of stock and store has not been done. Defects in making of stock register as mentioned in Para No-6 should also be rectified. 3. U.C. has not been submitted to proper quarters after the actual expenses. 4. Advance should not be given when advance is still unadjusted against the employees part adjustment of advance should be done away with. 5. Neither the vouchers numbers has been mentioned in the advance receive vouchers nor in the cash books which is irregular. 6. Budget should be prepared in time. This is highly irregular that expenditure is incurred without having a budget in the University. 7. No BD or Cheque register has been maintained to watch the inflow of University funds as well as the credit in different bank account. 8. There have been illegal occupation of University quarters and record maintenance relating to quarter is also not at all systematic. 9. Several important accounts, and registers such as Grants Registers, advance register in proper form, outstanding ledger of advances, outstanding register of deposits, D.C.B. registers of Affiliation & inspection fee, D.C.B registers of student fund, rent (license fee) of quarters and market shops, register of utilization of grants etc. have not been maintained/produced to audit. 10. The paid vouchers are not pasted in the vouchers guard files. <p>Hence much and more efforts should be taken by the local authority to bring a reform in the state of maintenance of accounts, records and registers of each and every individual section of the university to make it convenient and lucid so that a steady reference can be achieved on a particular subject/account as and when required.</p>

As a result of this Audit transactions involving a sum of Rs 39717885.00 are held under objection which include an amount of Rs 0.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	531360.00	0.00	0.00	0.00	
2	8.1	0.00	25700000.00	0.00	0.00	0.00	
3	14.2	0.00	13486525.00	0.00	0.00	0.00	

Total	0.00	39717885.00	0.00	0.00	0.00
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Spot Recovery

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

Audit Certificate

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

District Audit Officer
Local Fund Audit,SAMBALPUR