

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University,General	Audit Report No : 466096/AR/2019-2020-SAMBALPUR
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PARA: 1 TITLE SHEET

1	Name of the Institution :	Gangadhar Meher University
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	VICE-CHANCELLORS- 1.DR.SUDHANSHU SEKHAR RATH FROM 01.04.2017 TO 25.07.2017 2.PROF. ATANU KU. PATI FROM 26.07.2017 TO 31.03.2018 CONTD. REGISTRARS- 1.DR. SMITA DEVI FROM 01.04.2017 TO 06.09.2017, 2.SRI PURANDAR DHARUA,OAS-SB FROM 07.09.2017 TO 21.03.2018. COMPTROLLER OF FINANCE- 1.DR. SHYAM CHARAN ACHARYA FROM 01.04.2017 TO 09.08.2017, 2.DR. BISWAJIT MOHANTY,OFS FROM 10.08.2017 TO 31.03.2018.
	Name of the Local Authority at the time of Audit :	VICE-CHANCELLORS- 1.PROF. ATANU KU. PATI FROM 01.05.2019 TO CONTD. TILL CLOSE OF AUDIT. REGISTRAR- 1.SRI GIRISH CHANDRA SINGH, OAS-SB FROM 27.4.2018 TO CONTD. TILL CLOSE OF AUDIT.
4	Duration of Audit :	01-05-2019 To 06-07-2019 (Mandays Consumed :- 26)
5	Name of the Auditors :	SANJAT KUMAR DASH - Lead Auditor(01-05-2019 to 06-07-2019)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	11-09-2019
8	Entry Conference Date :	01-05-2019
9	Exit Conference Date :	27-08-2019
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	18-09-2019

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	Cash in hand	01.05.2019	NIL	NIL	GM University Cash book Page-181	Nil
2	Measurement Books	01.05.2019	NIL	NIL	Not Maintained	NIL
3	Miscellaneous Receipt Books	01.05.2019	200 nos.	200 nos.	SRPage-03	NIL
4	ServicePostage Stamps	01.05.2019	8742.00	8742.00	SR Page-07	Nil

Comments

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.01.05.2019 before transaction and the result of Physical verification has been agreed with the book balances as mentioned above.

As per Rule 16(ii) of Odisha University 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 periodical Physical verification of cash has been performed by the concerned authority during the year covered under audit.

However the local authority i.e. COF of this University is once again suggested to ensure the same henceforth in obedience to OUAM-1987.

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

SIno	List Records/Register
1	Counterfoils of issued Cheques
2	TDR Register/Investment Register
3	Salary and Allowances Payable Register
4	Grand-in-Aid Register
5	Bank Pass Books
6	Advance Ledger
7	Pay Bill Register
8	Bill Register
9	Treasury Book of Drawal
10	Utilisation Certificate files
11	Allotment Register
12	Stamp Account Register
13	BD/CHEQUE Receipt Register
14	College dues Register
15	Festival Advance Register
16	Advance Register
17	Money Receipt Books
18	Journal/Contra Vouchers
19	Payment vouchers/Receipt Vouchers
20	Cash Books
21	Bank Books
22	Register of Cheques Issued

B : List of Records/Registers not Maintained

SIno	List Records/Register
1	General Ledger
2	Earnest Money Deposit Register
3	Retention Money Register
4	Security deposit Register
5	Works Register
6	Salary Control Register
7	Register of Nomination for GPF/CPF
8	Demand-Collection-Balance Register of fees recoverable from students/colleges
9	Endowment Register
10	Alphabetical Sheet
11	Foundation Fund Register
12	SD/EMD Register
13	T.A. Control Register
14	T.A. Advance Register
15	Pay Advance Register
16	Bank Loan Register
17	Vehicle Advance Register
18	House Building Loan Register
19	INCOME & EXPENDITURE ACCOUNT for the year end
20	RECEIPT & PAYMENT ACCOUNT for the year end
21	BALANCE SHEET at the end of the year
22	Fixed Assets Register

C : List of Records/Registers not Produced to Audit

SIno	List Records/Register
1	Deposits with various Authorities
2	CPF Register
3	GPF Register
4	Consumable Stock Register
5	Non-Consumable Stock Register
6	Service Books
7	Loan Ledger
8	Log Book of Vehicles
9	Journal Register

D : List of Records/Registers not Required

SIno	List Records/Register
1	Sundry Creditors Register
2	Advances from Parties/Contractors/suppliers/employees
3	Sundry Debtors
4	Materials with Contractors
5	Trial Balance

Comments

Comments:-

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

Name of the Non-Maintenance of Prescribed Records/Registers & Consequence :-

- 1) Register of Abstract Receipt & Expenditure:-** Non maintenance of such registers may resulted hindrances regarding obtaining information in respect of actual amount of Receipt & Expenditures under different heads of accounts & also leads to lacking of proper Check & measure of the funds position of the University.
- 2) Work Register:-** Non-maintenance of Work Register resulted no scope to watch the expenditure incurred for various construction works under taken by different line department as well as the University Authority fails to `update with the information about the executed position of such works at any given point of time.
- 3) Fixed Asset Register:-**Non maintenance of the register leads no scope to access and establish the asset of this University either in form of Capital or Revenue asset.
- 4) Quarter Allotment Register:-**Non maintenance of the register may cause loss of University revenue by way of less/non-recovery of quarter rent as well as undue allotment.
- 5) Service Books:-**Non-Update of Service books along with leave account may causes in-admissible/excess payment in lieu of Salary, encashment of Unutilised Leave as well as wrong fixation of Pension etc. of staffs.
- 6) Retention Money Register:-** Non maintenance of the register may causes temporary mis-appropriation due to lack of proper Check & measure of collection & deposit of students fees.
- 7) SD/EMD Register:-** There is every possibility of multiple release of SD and escape of collection due from different executing agencies & firms.
- 8) Log Book of Vehicle:-**This may cause loss of fuel and irregular inadmissible expenditure due to lack of proper Check & measure of plying.
- 9) Loan Register:-** This may create confusion in collection & recovery of Personal loan amount which availed by different employees and finally may caused non recovery which may resulted loss of fund of the institution.
- 10) House building Adv.Register:-**This may create confusion in collection & recovery of HBA loan amount which availed by different employees and finally may caused non recovery may resulted loss of fund of the Govt.

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PARA: 4 FINANCIAL POSITION

Gangadhar Meher University - 2017-2018

Sino	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	All 16 Cash Books	01-04-2017	10244305 9.67	18597001 3.00	28841307 2.67	20126688 4.95	31-03-2018	87146187. 72	31-03-2018	87146187. 72	0.00	Detils are furnished below.
	GRAND TOTAL		10244305 9.67	18597001 3.00	28841307 2.67	20126688 4.95		87146187. 72		87146187. 72	0.00	

Comments

Financial Position:-

The financial position of this University for the year 2017-18 was worked out basing upon the closing balance from the last year audit report, Receipt & Expenditure figures accounted for in different subsidiary cash books as well as actual credit & debit of grants and interest in the relevant pass books etc. as on 31.03.2018 of which an abstract position is furnished below:-

ABSTRACT OF RECEIPT & EXPENDITURE IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY, SAMBALPUR FOR THE YEAR.2017-18								
SL.	Name of the Cash Book	OB as on 01.04.2017 (As per Audit)	Receipt During the Yr.2017-18	Total	Expenditure During the Yr.2017-18	CB as on 31.03.2018 (As per Audit)	CB as on 31.03.2018 (As per Cash Book)	Difference (Audit- C.Book)
1	2	3	4	5	6	7	8	9
1	G.M.University (GEN) Cash Book	21884809.00	28490704.00	50375513.00	42616820.40	7758692.60	7758692.60	0.00
2	G.M.Unv (Govt.A/c) Cash Book	12003.00	197351.00	209354.00	209351.00	3.00	3.00	0.00
3	G.M.Auto (Govt.A/c) Cash Book	0.00	136026565.00	136026565.00	136026565.00	0.00	0.00	0.00
4	G.M.Auto (PL A/c) Cash Book	14320439.92	154820.00	14475259.92	445126.25	14030133.67	14030133.67	0.00
5	GM University Exam Cash Book	1794196.73	4462830.00	6257026.73	6241270.30	15756.43	15756.43	0.00
6	GM Autonomous Exam Cash Book	13162231.92	248445.00	13410676.92	1367007.00	12043669.92	12043669.92	0.0
7	B.Sc Computer Sc.Cash Book	7268187.00	1155349.00	8423536.00	1583072.00	6840464.00	6840464.00	0.00
8	M.Sc Computer Sc. Cash Book	1665544.00	382336.00	2047880.00	307580.00	1740300.00	1740300.00	0.00
9	MCA Cash Book	15811311.59	2283959	18095270.59	1609633	16485637.59	16485637.59	0.0
10	HVET Cash Book	22846689.00	9373289.00	32219978.00	10137586.00	22082392.00	22082392	0.00
11	Integrated BED Cash Book	2085495.00	2823809	4909304.00	577432	4331872.00	4331872	0.00
12	YRC Cash Book	321414.20	49042.00	370456.20	5805.00	364651.20	364651.20	0.00
	TOTAL:- (Sl.1 to 12)	101172321.36	185648499.00	286820820.36	201127247.95	85693572.41	85693572.41	0.00

(Add) The following cash books which were not taken into account during last Yr. Audit:-								
13	Infrastructure Cash Book	1048865.61	241199.00	1290064.61	0.00	1290064.61	1290064.61	0.0
14	UGC Cash Book	194235.70	78602.00	272837.70	119334.00	153503.70	153503.70	0.00
15	e-Admission Cash Book	26167.00	1713.00	27880.00	20303.00	7577.00	7577.00	0.00
16	NSS Cash Book	1470.00	0.00	1470.00	0.00	1470.00	1470.00	0.0
Additional Cash Books Total(Sl.13 to 16):-		1270738.31	321514.00	1592252.31	139637.00	1452615.31	1452615.31	0.00
		102443059.67	185970013.00	288413072.7	201266884.95	87146187.72	87146187.72	0.00
Grand Total (SL.1 to 16):-								

Reason for Modification of O.B. As on 01.04.2017:-

During this audit it was revealed that, on account of non-production of 4 Nos. of cash books to the last audit by the local authority as mentioned in the table given above, the CB as on 31.03.2017 was assessed in less to the tune of Rs.1270738.31 than the actual closing balance of the University fund. Therefore in this audit the Opening balances of such cash books as on 01.04.2017 are taken into account & accordingly the OB as per Audit as on 01.04.2017 has been modified/taken as Rs.102443059.67 instead of Rs.101172321.36 as per the assessment furnished below. Therefore the O.B. as on 01.04.2017 w.r.to the C.B as on 31.03.2017(As per last A.R) has been modified/enhanced to the extent of Rs.1270738.31 as discussed below:-

Sl.	Particulars	Amount(Rs.)	Remarks
(A).	Closing Balance as on 31.03.2017(As per Last Yr.A.R):-	101172321.36	
	(Add) The CB as on 31.03.2017/O.B. as on 01.04.2017 of the following Cash Books which were not taken into account during the last year Audit in the A.R:-		
1	Infrastructure Cash Book	1048865.61	1270738.31
2	UGC Cash Book	194235.70	
3	e-Admission Cash Book	26167.00	
4	NSS Cash Book	1470.00	
(B).	Hence O.B. As on 01.04.2017 taken into Account in this Audit for compilation of Financial position of this University for the Yr.2017-18:-	102443059.67	

Details of Closing Balances of Different Cash Books as on 31.03.2018:-

The classified position of the Closing Balances of different cash books(Both as per Audit & Cash Book) as on 31.03.2018 is as furnished below:-

DETAILS OF CLOSING BALANCE IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY AS ON 31.03.2018(As per Audit & Cash Books)						
SL.	Name of the Cash Books	Cash In Hand	In Bank	As FDR	In Treasury(PL) A/c	Total
1	2	3	4	5	6	7
1	G.M.University(GEN) Cash Book	0	7758692.60	0	0	7758692.60
2	G.M.Unv(Govt.A/c) Cash Book	3.00	0	0	0	3.00
3	G.M.Auto(Govt.A/c) Cash Book	0	0	0	0	0
4	G.M.Auto(PL A/c) Cash Book	0	5362604.35	0	8667529.32	14030133.67
5	GM University Exam Cash Book	0	15756.43	0	0	15756.43
6	GM Autonomous Exam Cash Book	0	2028669.92	10015000	0	12043669.92
7	B.Sc Computer	0	821916.00	6018548		6840464.00

	Sc.Cash Book					
8	M.Sc Computer Sc.Cash Book	0	1740300.00	0	0	1740300.00
9	MCA Cash Book	0	6485637.59	10000000	0	16485637.59
10	HVET Cash Book	0	22082392.00	0	0	22082392.00
11	Integrated BED Cash Book	0	4331872.00	0	0	4331872.00
12	YRC Cash Book	0	364651.20	0	0	364651.20
13	Infrastructure Cash Book	0.00	1290064.61	0.00	0.00	1290064.61
14	UGC Cash Book	0.00	153503.70	0.00	0.00	153503.70
15	e-Admission Cash Book	0.00	7577.00	0.00	0.00	7577.00
16	NSS Cash Book	0.00	1470.00	0.00	0.00	1470.00
	Grand Total (SL.1 to 16):-	3.00	52445107.40	26033548.00	8667529.32	87146187.72

Reconciliation of P.L. Account balance between Treasury Pass book & P.L.A/c Cash Book as on 31.03.2018:-

1. C.B of Treasury Pass Book as on 31.3.2018 :- Rs.8667529.32
2. C.B of P.L.A/C Cash book as on 31.3. 2018 :- Rs.8667529.32
3. Difference (If any) :- NIL

FINANCIAL STATEMENT OF HEAD-WISE RECEIPTS IN RESPECT OF DIFF.CASH BOOKS OF GM UNIVERSITY, SAMBALPUR FOR THE YEAR 2017-18				
SL.	Head of Account	OB As on 01.04.2017	Receipt During 2017-18	Remarks
(1).	GM University(GENERAL) Cash Book:-			
(A).	Govt. Grant Received:-			
	GIA(Salary/Non-Salary) Grant for VC & COF		3300000	
	Grant for Civil Service Coaching		2600000	
	Grant for Career Council Center		1250000	
	Infrastructure Development Grant		0	
	Total :-		7150000.00	
(B).	Collection from Self-Finance Courses:-			
	HVET(Professional courses)		8583150	
	Integrated BED Programme		2745000	
	BSc/MSc Computer Science Programme		1022000	
	MCA Programme		1212500	
	Civil Service Coaching fees		223900	
	Phd Course Fees		80000	
	Phd Research Center fees		46000	
	French Language course fees		48000	
			0	
	Total :-		13960550.00	
(C).	Student Collection:-			
	Annual Fees		1863737	
	GM Unv. Dev fees		327857	
	Insurance		6488	
	YRC		32440	
	Social Service		32440	
	Wi-Fi		324400	
	Foundation		37686	

	Unv.Exam Fees		4524606	
	Seminar		73500	
	Library Caution money		81000	
	Laboratory Caution money		46000	
			0	
	Total :-		7350154.00	
(D).	Miscellaneous collection:-			
	Cost of Adm. Form		27000	
	Samaj News Paper Scholarship		3000	
			0	
	Total :-		30000.00	
	TOTAL of (1):-	21884809.00	28490704.00	
(2).	GM University(Govt. Account) Cash Book:-			
	Collection of Fees & Fines		143111	
	Collection of H.S.R fees		54240	
	Others		0	
	TOTAL of (2):-	12003.00	197351.00	
(3).	GM Autonomous(Govt. Account) Cash Book:-			
	Pay & Allowances of Regular Gazetted (Teaching)/Non-Teaching Staffs		72171186	
	Pay & Allowances of Adhoc/Guest Lecturers		12551803	
	Prov. Pension		9050187	
	GPF(Final/Temporary)		40979367	
	GIS		108000	
	Festival Advance		570000	
	House Building Advance		200000	
	RCM		39998	
	Energy Charges		150000	
	Work Contingency		30000	
	Liveries Allowance		17847	
	Telephone Allowance		5000	
	Obseques		5000	
	Fees & Fines collected		10677	
	Collection of Bank rent		137500	
	TOTAL of (3):-	0.00	136026565.00	
(4).	GM Autonomous(PL Account) Cash Book:-			
	Annual Fees		2125	
	GM Auto. Dev fees		5200	
	Insurance		10	
	YRC		50	
	Social Service		50	
	Wi-Fi		150	
	Foundation		20	
	Auto.College Exam fees		147215	
	TOTAL of (4):-	14320439.92	154820.00	
(5).	HVET Cash Book:-			
	Fund Received from GM		8495150	

	Unv(Gen) Cash Book			
	Accrual of Bank Interest		878139	
	TOTAL of (5):-	22846689.00	9373289.00	
(6).	G.M.University (EXAM) Cash Book:-			
	Exam Fees Received from GM Unv(Gen) C.Book		4392198	
	Accrual of Bank Interest		70632	
	TOTAL of (6):-	1794196.73	4462830.00	
(7).	G.M. Autonomous (EXAM) Cash Book:-			
	Exam fees Received from GM Auto(P/L) C. Book		120615	
	Verification of Mark-Sheet		13950	
	Accrual of Bank Interest		113880	
	TOTAL of (7):-	13162231.92	248445.00	
(8).	YRC Cash Book:-			
	YRC share Deposited		24480	
	YRC Fees Received from GM Unv(Gen) C.Book		15190	
	Accrual of Bank Interest		9372	
	TOTAL of (8):-	321414.20	49042.00	
(9).	BSc Comp. Science Cash Book:-			
	Received course fees from GMU (Gen) Cash book		702275	
	Accrual of FD Interest (31.01.2018)		403492	
	Accrual of Bank Interest		49582	
	TOTAL of (9):-	7268187.00	1155349.00	
(10).	MSc Comp. Science Cash Book:-			
	Received course fees from GMU (Gen) Cash book		320000	
	Accrual of Bank Interest		62336	
	TOTAL of (10):-	1665544.00	382336.00	
(11).	MCA Cash Book:-			
	Received course fees from GMU (Gen) Cash book		1315000	
	Received Electricity fees from GMU (Gen) Cash book		42500	
	Accrual of FD Interest (31.03.2018)		710000	
	Accrual of Bank Interest		216459	
	TOTAL of (11):-	15811311.59	2283959.00	
(12).	Integrated BED Cash Book:-			
	Received course fees from GMU (Gen) Cash book		2745000	
	Accrual of Bank Interest		78809	
	TOTAL of (12):-	2085495.00	2823809.00	
(13).	Infrastructure Cash Book:-			
	Rent from State Bank of India		100000	
	Rent from UCO Bank		12500	
	Room Rent for IGNOU Entrance		86680	
	Accrual of Bank Interest		42019	

	TOTAL of (13):-	1048865.61	241199.00	
(14).	UGC Cash Book:-			
	NAAC Share Received		73100	
	Accrual of Bank Interest		5502	
	TOTAL of (14):-	194235.70	78602.00	
(15).	e-Admission Cash Book:-			
	Accrual of Bank Interest		1713	
	TOTAL of (15):-	26167.00	1713.00	
(16).	NSS Cash Book:-			
	Receipt(If any)		Nil	
	TOTAL of (16):-	1470.00	0.00	
	Total of Receipts(Sl.1 to Sl.16):-		185970013.00	
	Opening Balance as on 01.04.2017 :-		102443059.67	
	Grand Total (OB + T/R):-		288413072.67	

FINANCIAL STATEMENT OF HEAD-WISE EXPENDITURE IN RESPECT OF DIFF.CASH BOOKS OF GM UNIVERSITY, SAMBALPUR FOR THE YEAR 2017-18

SL.	Head of Account		Expr. During 2017-18	Remarks
(1).	GM University(GENERAL) Cash Book:-			
(A).	Govt. Grant Expenditure:-			
	GIA(Salary/Non-Salary) Grant Expr. For Salary/PC & Perquisite of VC & COF.		3300000	
	Civil Service Coaching Grant Expr.		1514671	
	Infrastructure Dev. Grant Expr.		14000000	
	Constr. Of Career Council Center		0	
	Total :-		18814671.00	
(B).	Expr.of Self-Finance Course Funds:-			
	Trf. to HVET Cash Book		8495150	
	Trf. to MCA Cash Book		1357500	
	Trf. to BED Cash Book		2745000	
	Trf. to BSc Comp. Sc Cash book		702000	
	Trf. to MSc Comp. Sc Cash book		320000	
	Total :-		13619650.00	
(C).	Expr. From Student Collection:-			
	Development Fund Expr.		2042381	
	Admission Fund Expr.		1430588	
	Refund of Admission fees		575909	
	Student Council/Annual Function		223242	
	University Sports Fund Expr.		259349	
	BOS Meeting		124879	
	Academic Council Meeting		26300	
	Library Dev. Fund		16177	
	Laboratory Dev.Fund		3500	
	Faculty Interview		22920	

	Unversity Foundation Day	31090	
	Cycle Stand Expr.	34800	
	PG/M.Phil Entrance Expr.	325500	
	Faculty Society Fund	4200	
	Trf. to Exam Fund Cash Book	4392198	
	Trf. to YRC Cash Book	32440	
	Identity Card Fund	137456	
	Common Room Fund	10439	
	Science Scoicety	5000	
	Wi-Fi Fund Expr.	473857	
	Seminar	1100	
	Total :-	10173325.00	
(D).	Miscllenous Expr:-		
	Samaj Scholarship Payment	3000	
	OSHEC Fund Expr.	5000	
	Bank Com./Cost of Cheque Book	1174.40	
	Total :-	9174.40	
	TOTAL of (1):-	42616820.40	
(2).	GM University(Govt. Account) Cash Book:-		
	Deposit of Fees & Fines	143111	
	Deposit of H.S.R fees	66240	
	Others	0	
	TOTAL of (2):-	209351.00	
(3).	GM Autonomous(Govt. Account) Cash Book:-		
	Pay & Allowances of Regular Gazetted (Teaching)/Non-Teaching Staffs	72171186	
	Pay & Allowances of Adhoc/Guest Lecturers	12551803	
	Prov. Pension	9050187	
	GPF(Final/Temporary)	40979367	
	GIS	108000	
	Festival Advance	570000	
	House Building Advance	200000	
	RCM	39998	
	Energy Charges	150000	
	Work Contingency	30000	
	Liveries Allowance	17847	
	Telephone Allowance	5000	
	Obseques	5000	
	Fees & Fines remitted	10677	
	Bank rent Deposited	137500	
	TOTAL of (3):-	136026565.00	
(4).	GM Autonomous(PL Account) Cash Book:-		
	Hon. For Skill Dev. In English	71700	
	Development. Fund	41640	
	Bank Com/Cheque cost	17.25	
	Trf. to Autonomous Exam	118875	

	Cash Book		
	Trf. of Sports fund to Secy. Sports council		188640
	Common Room Fund		287
	Library Dev. Fund		11233
	Cycle Stand		12684
	Trf. to YRC Cash Book		50
	TOTAL of (4):-		445126.25
(5).	HVET Cash Book:-		
	Paid towards Renovation Work		1339497
	Paid to M/s Angel Security Services		630230
	Paid to HVET Trust(25% & 50% share)		7651263
	Office Expenses		19820
	Telephone bill		3679
	Remuneration for HVET works		36000
	VC search Committee Expr.		196237
	National Workshop		111352
	Energy Bill		8855
	Cost of Newspaper		4653
	House rent for VC Residence		125000
	Deposit of EMD for Tender work		11000
	TOTAL of (5):-		10137586.00
(6).	G.M.University(EXAM) Cash Book:-		
	Paid towards Valuation/Publication of Result		4495940
	Paid for Answer Script/Question Parer & Conduct of Exam		1690694
	Printing of Certificate		41160.00
	Advertisements		7294
	Rem. For Exam work		6141
	BC		41.30
	TOTAL of (6):-		6241270.30
(7).	G.M. Autonomous (EXAM) Cash Book:-		
	Paid for Question Parer for Sem.Exam-2017		298128
	Paid to Angel Security services		655450
	Paid towards DWL wages		251250
	Printing of Certificate		152125
	Rem for Exam work		4004
	Office Expenses		6050
	TOTAL of (7):-		1367007.00
(8).	YRC Cash Book:-		
	Red-cross Camp Expr.		5805
	TOTAL of (8):-		5805.00
(9).	BSc Comp. Science Cash Book:-		
	Remuneration Paid to Guest Faculty		642000
	Purchase of Computer Materials etc.		345174

	Paid to Contractual Non-Teaching staffs		455400	
	Paid to Angel Security services		129600	
	Electricity Bill		10898	
	TOTAL of (9):-		1583072.00	
(10).	MSc Comp. Science Cash Book:-			
	Remuneration Paid to Guest Faculty		304000	
	Office Expenses		3580	
	TOTAL of (10):-		307580.00	
(11).	MCA Cash Book:-			
	Remuneration Paid to Guest Faculty		598500	
	Renovation of MCA Laboratory		279614	
	Paid to DWL staffs		352800	
	Paid to Angel Security services		363575	
	Office Expenses		9600	
	Advertisements		5544	
	TOTAL of (11):-		1609633.00	
(12).	Integrated BED Cash Book:-			
	Remuneration Paid to Guest Faculty		573000	
	Office Expenses		4432	
	TOTAL of (12):-		577432.00	
(13).	Infrastructure Cash Book:-			
	Expenditure(if any)		0.00	
	TOTAL of (13):-		0.00	
(14).	UGC Cash Book:-			
	Refund of UGC Grant to ERO(Kolkata)		119334	
	TOTAL of (14):-		119334.00	
(15).	e-Admission Cash Book:-			
	e-filing cost paid		8800	
	Payment of Telephone Bill		11503	
	TOTAL of (15):-		20303.00	
(16).	NSS Cash Book:-			
	Expenditure(if any)		0.00	
	TOTAL of (16):-		0.00	
	Total of Expenditure(Sl.1 to Sl.16):-		201266884.95	
	Closing Balance as on 31.03.2018:-		87146187.72	
	Grand Total:-		288413072.67	

(NB:- The financial statements of in respect of both Receipt and Expenditure A/c of this University for the year 2017-18 has been duly uploaded in this e-report in the web-space provided in CAF.)

Persistent Irregularities:-

1) Irregularities observed in management of Books of Account, Cash books & Regulation of transactions:-

During this audit, It was observed that, In contravention to the statutory stipulations prescribed through different Rules in Odisha University Accounts Manual-1987, the following Irregularities were recurringly committed in maintenance of books of accounts, cash books as well as regulation of transactions throughout the year.

Types of Irregularities observed

Non-working out of Cash analysis & Non-reconciliation of bank A/c's on monthly basis

Non-comparing of Pass Books/Statement w.r.to entries in Cash books to ensure proper remittance by the COF/Accountant on monthly basis.

- Non-Attestation of each entry in Receipt & Payment side by the COF ensuring its correctness.
- Non-verification of the Physical cash balance by the COF at the end of each month w.r.to cash balance shown in the cash book & record a certificate therein.
- Non-refund of Un-used cheques by the cashier to the custody of the COF on the closure of each day.

Therefore the present Local authority is once again advised to follow-up the stipulations as pointed out above above for the better management of the books of accounts of this University henceforth & compliance reported.

2)Un-authorised Parking/Rolling of Idle funds in respect of closed/defunct schemes in PL Account as on 31st Mar 2018:- (Ref.G.O.No10406/DLFA Dt.05.09.2014 of DLFA, Odisha)

On Checking the PL Account Cash Book of this University for the year 2017-18, it was observed that, a sum of **Rs.8667529.32** was rolling un-utilised since years together as idle funds as on 31st Mar. 2018, which seems to have no scope for utilization in the present or coming periods. As a result of such un-authorised parking of Govt. Grants in the PL Account without any scope of utilisation may leads to :-

- a) Un-authorised retention of Govt. money which may seriously affected the ways & means position of Govt. Ex-chequer.
- b) Possibilities of encroachment in different heads other than the specified purposes.

Therefore the Present Local authority was again impressed upon to do the needful for early utilization by obtaining ex-post facto approval from the competent authority or may refund of the above components of in the proper head of accounts in the Govt. exchequer those were kept lying un-utilised in the P.L. Account till 31.3.2018 for the better interest of the ways & means position of state Govt. & compliance reported.

3)Non-maintenance of Annual Account s of Receipt & Expenditure statement:-

As per the rules cited in the Odisha University Accounts Manual-1987, the University Authority should prepare the Annual Account of Receipt & Payment along with Income & Expenditure statement for each financial year & it should be duly produced before audit for necessary verification. But during the course of this Audit it was noticed that, the Annual account statement of Head-wise Receipt & expenditure for the year 2017-18 were not prepared/ maintained by the University authority in contravention to the OUAM-1987.

In this regard it is worthwhile to be mentioned here that, such Non-maintenance of Annual account of Receipt & Expenditure statement by the University Authority leads to:-

1. Non-ascertaining about the actual amount of allotment received for a particular sanctioned purposes with that of amount of grant utilised in a particular head of account for the relevant financial year,
2. Collection & deposit due in respect of student fees/Govt. dues could not be properly ascertained,
3. The miscellaneous incomes could not be ascertained properly,
4. Exhibition of poor financial management by the University Authority so far.

Therefore the present Local Authority is once again suggested to follow the instructions contained in the relevant OUAM Rules-1987 & may prepare the Annual Account of Receipt & Payment along with Income & Expenditure statement henceforth basing upon the financial statement prepared in this audit for the year.2017-18 & compliance reported.

4 - Non-production of Annual Budget:

As per the Odisha University Accounts Manual-1987, the Executive authority of the University shall prepare a budget for the forthcoming year and placed it before the Syndicate containing such particulars as may be prescribed and the Syndicate/BOM shall sanction the budget with such modifications, if any, as it thinks fit & then send it to the Govt. in HE Deptt.(Govt. of Odisha) for accordance of necessary approval.

Since the local authority has failed to produce the Annual budget for the F.Y.2017-18 for verification, therefore it is apprehended that annual budget might not have not prepared by this University and due to non-preparation of annual budget, the budgetary receipt and expenditure of this University may not be included in the state budget which will result in unrealistic budget of the state also. Since Budget of Universities have a significant role in the state financial affairs, thus it is essential to prepare and got approved it in time prior to incurring expenditure at their respective level.

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

Gangadhar Meher University - 2017-2018

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	All 15 Bank Accounts	000	31-03-2018	53084749.40	31-03-2018	52445107.40	639642.00	Discrepancy in 4 nos. of Bank Accounts are reconciled below.
	GRAND TOTAL			53084749.40		52445107.40	639642.00	

Reconciliation

Bank Position for the year 2017-18 :-

The Closing balance of different Bank Accounts relating to different cash books with respect to relevant Pass books as on 31. 03. 2018 as made available to this audit from the University Authority are as furnished below:-

DETAILS OF BANK ACCOUNT BALANCE AS PER BANK PASS BOOK & RESPECTIVE CASH BOOK BANK BALANCE AS ON 31.03.2018

SL.	Name of the Bank	Account No.	Closing Balance in Bank as per Pass Book as on 31.03.2018	Closing Balance in Bank as per Cash Book as on 31.03.2018	Difference	Reference Cash Book	Remarks
1	2	3	4	5	6	7	8
1	UCO Bank, Budharaja	21010210000229	8171720.10	7698978.10	472742.00	GMUnv.(GEN) Cash Book	Reconciled
2	SBI, Budharaja	35795607599	59714.50	59714.50	0.00	GM Unv. (GEN) Cash Book	
3	UCO Bank, Budharaja	21010110036600	15756.43	15756.43	0.00	GMUnv.(Exam) Cash Book	
4	UCO Bank, Budharaja	90380100000404	821916.00	821916.00	0.00	BSc. Comp.Sc Cash Book	
5	UCO Bank, Budharaja	90380100000578	1740300.00	1740300.00	0.00	MSc. Comp.Sc Cash Book	
6	UCO Bank, Budharaja	90380100000555	6485637.59	6485637.59	0.00	MCA Cash Book	
7	UCO Bank, Budharaja	21010110027868	22091492.00	22082392.00	9100.00	HVET Cash Book	Reconciled
8	UCO Bank, Budharaja	90380100000333	2036469.92	2028669.92	7800.00	GM Auto(Exam) Cash Book	Reconciled
9	UCO Bank, Budharaja	90380210000007	5512604.35	5362604.35	150000.00	GM Auto. P/L Cash Book	Reconciled
10	UCO Bank, Budharaja	90380100000942	364651.20	364651.20	0.00	YRC Cash Book	
11	UCO Bank, Budharaja	210101100041956	4331872.00	4331872.00	0.00	Integrated BED Cash Book	
12	UCO Bank, Budharaja	90380100000704	1290064.61	1290064.61	0.00	Infrastructure Cash Book	
13	UCO Bank, Budharaja	90380100000045	153503.70	153503.70	0.00	UGC Cash Book	
14	UCO Bank, Budharaja	21010110003589	7577.00	7577.00	0.00	e-Admission Cash Book	

15	SCCB, Sambalpur	31(Old)	1470.00	1470.00	0.00	NSS Cash Book	
GRAND TOTAL:-			53084749.40	52445107.40	639642.00		

Comments regarding Non-Reconciliation of Bank balance/ Non-maintenance of Register for bankreconciliation & month-wise reconciliation statement by the local authority:-

At the end of the financial year 2017-18, it was observed that in respect of bank balance differential amount to the tune of Rs.639642.00 In respect 4 nos. of account was found in excess in Pass book bank balances as on 31stMarch 2018. Again as per letter No.158471/F, Dtd.27.04.2013 of Finance Department, the DDO should maintain a register for reconciliation of Receipt & Disbursement of different types of funds. But during course of this audit it was observed that, in contravention to the G.O's cited above neither any month-wise reconciliation was worked out nor any register for reconciliation of bank accounts were maintained by the Local Authority during the period 2017-18. However the necessary reconciliation of such 4 nos. of bank accounts has been worked out during this audit as furnished below:-

RECONCILIATION OF BANK A/C BALANCES As ON 31.03.2018 IN BETWEEN PASS BOOKS w.r.to CASH BOOKS FOR THE YR.2017-18

SL.	GM Auto(PL A/c) Cash Book:-				
1	Bank Name & Account No:-	UCO Bank, Budharaja	9038021000007	Amount(Rs.)	Remarks
		Bank Balance as per Cash Book as on 31.03.2018:-		5362604.35	
	(Add) The Cheque amt. paid for Rs.150000.00 bearing No.81416/21.03.2018 although issued, but encashed after 31.03.2018 i.e. on Dt.05.04.2018			150000.00	
	Closing Balance As per Pass Book As on 31.03.2018:-			5512604.35	
2	GM Unv(GEN) Cash Book:-				
	Bank Name & Account No:-	UCO Bank, Budharaja	21010210000229	Amount(Rs.)	
		Bank Balance as per Cash Book as on 31.03.2018:-		7698978.10	
	(Add) The following amount of Cheques which were although issued during 2017-18, but encashed after 31.03.2018 as follows:-				
	Cheque No/Date of Issue	Amount Paid	Dt. Of Encashment		
	81623/28.03.2018	84664.00	13.04.2018	477858.00	
	81624/28.03.2018	129490.00	(Do)		
	81625/28.03.2018	263704.00	(Do)		
	(Less) The Student fees amount of Rs.5116.00 although a/c for as receipt in the cash book on Dt.31.03.2018, but the same were deposited in Pass book on 5.4.2018/6.4.18:-			-5116.00	
	Closing Balance As per Pass Book As on 31.03.2018:-			8171720.10	
3	HVET Cash Book:-				
	Bank Name & Account No:-	UCO Bank, Budharaja	21010110027868	Amount(Rs.)	
		Bank Balance as per Cash Book as on 31.03.2018:-		22082392.00	
	(Add) The amount of Rs.9100.00 although deposited in the Pass book on Dt.31.03.2018, but the same was not a/c for as receipt in Cash book till 31.03.2018:-			9100.00	
	Closing Balance As per Pass Book As on 31.03.2018:-			22091492.00	
4	GM Auto(Exam Fund) Cash Book:-				
	Bank Name & Account No:-	UCO Bank, Budharaja	90380100000333	Amount(Rs.)	
		Bank Balance as per Cash Book as on 31.03.2018:-		2028669.92	
	(Add) The Cheque amt. paid for Rs.7800.00 bearing No.081752/08.03.2018 although issued but encashed after 31.03.2018 i.e. on Dt.15.05.2018			7800.00	

Closing Balance As per Pass Book As on 31.03.2018:-

2036469.92

Therefore the present C.O.F is once again suggested for initiate special drive for working out the month-wise reconciliation as well as maintenance of register of reconciliation for different bank accounts henceforth on priority basis to obtain a transparent fiscal position of this University which may be shown to next audit and compliance reported.

Comments Regarding:-

(i)Non-Maintenance of Flexi Account instead of savings bank account for parking of funds of centrally/State sponsored schemes:- (Ref.: Letter. no.-354251/F.Dt.12.10.2012)

As per letter no. 35425/F, dtd.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the central share and state share or only central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme.

On issue of POM regarding Non Maintenance of Flexi Account instead of savings bank account for parking funds of centrally/state sponsored schemes the local authority replied that "Steps will be taken for maintenance of flexi account henceforth".

Therefore the local authority is suggested for early management of Flexi Accounts in respect of other centrally/state sponsored scheme funds which has been kept in savings bank accounts for the better fiscal interest of this University & compliance reported.

PARA: 6 STOCK POSITION

Gangadhar Meher University - 2017-2018

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Nil	0	0	0	0.00	0	

Comments

Stock & Store:-

6.1:-Position of Non-consumable Asset /Dead-stock materials as on 31st March 2018:-

The position of Non-consumable Asset /Dead-stock materials that are produced to audit by the University Authority in response to POM & such position there-of as on 31.03.18 is furnished below:-

Stock position of Major Non-Consumables Items of GM University, Sambalpur as on 31.03.2018

SL.	Name of the Items	Stock Balance as on 01.04.2017 (As per Last AR)	Items Purchased during 2017-18	Total	Items written off during 2017-18	Stock Balance as on 31.03.2018	Remarks
1	2	3	4	5	6	7	8
1	Air-Conditioner(Split)	12	0	12	0	12	
2	Air-Conditioner(window)	8		8		8	
3	Aqua guard Filter	9	1	10		10	
4	Almirah (Wooden)	128		128		128	
5	Almirah(Iron)	178		178		178	
6	Almirah(Glass Fitted)	7		7		7	
7	Long Bench(Wooden)	268		268		268	
8	Long Bench(Iron)	69		69		69	
9	Long Bench(Plywood)	219		219		219	
10	Book selves(wood)	32		32		32	
11	Book selves(Iron)	297		297		297	
12	Desk	100		100		100	
13	Chair(wood)	303		303		303	
14	Chair(Iron)	90		90		90	
15	Chair(Executive)	75		75		75	
16	Ceiling Fan	359		359		359	
17	Stand Fan	7		7		7	
18	Wall Fan	25		25		25	
19	Fire Extinguisher	15		15		15	
20	Generator	1	1	2		2	
21	Inverter	15		15		15	
22	Laptop	2	2	4		4	
23	Microphone	3		3		3	
24	Printer	30	4	34		34	
25	Podium	9		9		9	

26	Projector(Multi)	2		2		2	
27	Projector(LCD)	9	1	10		10	
28	Projector Screen	6		6		6	
29	TV(LED)	1		1		1	
30	Tube Light	442		442		442	
31	Teacher's Table	135		135		135	
32	Computer Table	48		48		48	
33	Office Table	87		87		87	
34	UPS	50		50		50	
35	Xerox Machine	13	1	14		14	
36	Exhaust Fan	19		19		19	
37	Laboratory Table	29		29		29	
38	Stoll(Wooden)	228		228		228	
39	Inverter Battery	3	2	5		5	
40	Refrigerator	4		4		4	
41	Scanner	2	2	4		4	
42	Stabilizer	19	1	20		20	
43	Iron Rack	1		1		1	
44	Wooden Rack	1		1		1	
45	Wooden Almirah	4		4		4	
46	M.S. Rack	4		4		4	
47	Sound Box	3		3		3	
48	Vacuum cleaner	3		3		3	
49	Wooden Chair	232		232		232	
50	Xerox Machine(Colour)	1		1		1	

6.2:-Comments on:-

Non-Conduct of physical verification of stock & store:-

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.

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.

PARA: 7 INVESTMENT

Gangadhar Meher University - 2017-2018

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2017	5615056.00	0.00	5615056.00	403492.00	31-03-2018	6018548.00	31-03-2018	6018548.00	0.00	
2	01-04-2017	10000000.00	0.00	10000000.00	0.00	31-03-2018	10000000.00	31-03-2018	10000000.00	0.00	No fresh Investment made in 2017-18.
3	01-04-2017	10015000.00	0.00	10015000.00	0.00	31-03-2018	10015000.00	31-03-2018	10015000.00	0.00	No fresh Investment made in 2017-18.
	GRAND TOTAL	25630056.00	0.00	25630056.00	403492.00		26033548.00		26033548.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Investment Position:-

OB of Rs 10015000.00 has been raised as it was excluded in the previous audit report.

As per the information/original TDR's made available to this audit for verification, the position of Investments in shape of TDRs kept by this University has been worked out for the financial year 2017-18 as furnished below:-

Investment Position in respect of GM University as on 31.03.2018

SL.	OB of Investment as on 01.04.2017	Amt. Encashed during 2017-18	Total	Amt. Invested during 2017-18	CB of Investment as on 31.03.2018	Ref. Cash Book
1	5615056.00	0.00	5615056.00	403492.00	6018548.00	BSc Comp Science
2	10000000.00	0.00	10000000.00	0.00	10000000.00	MCA Cash Book
3	10015000.00	0.00	10015000.00	0.00	10015000.00	GM Auto(Exam)C. Book
Total:-	25630056.00	0.00	25630056.00	403492.00	26033548.00	

DETAILS OF C.B. OF INVESTMENT AS ON 31.03.2018:-

The details of Investment Amount as shown above kept by the University as on 31.03.2018 is furnished below:-

Details of Fixed Deposit Receipts Invested in respect of GM University as on 31.03.2018

SL.	Name of the Bank	FDR No.	Amt. Invested (Rs.)	Dt. Of Investment/ Renewal	Period of Investment	Rate of Interest	Dt. Of Maturity	Maturity Value	Ref. Cash Book
1	UCO Bank, Budharaja	21010310020418	6018548.00	31.01.2018	12 month	6.50%	31.01.2019	6419393.00	BSc Comp Science
2	UCO Bank, Budharaja	21010310016800	10000000.00	29.01.2016	36 month	9.10%	29.01.2019	Annual Interest Credit scheme	MCA Cash Book
3	Corporation Bank, SB Pur	530101344610848	10015000.00	13.03.2018	12 month	6.80%	13.03.2019	(Do)	GM Auto(Exam) C. Book
	Total:-		26033548.00						

1) COMMENTS ON NON-MAINTENANCE OF INVESTMENT REGISTER:-

During the course of Audit, it was noticed that the investment register was not maintained in this university. As such the position of the Investment was worked out by Audit basing upon the information as recorded in the original TDR's. Therefore the Local Authority is suggested to maintain the Investment register which containing the essential information such as the certificate by the COF, separate page for each investment, Abstract of total investments, date of maturity & accrual of interest, rate of interest in different banks in same period of time, Heads of Accounts under which the amount was invested etc. & compliance reported.

2)Non-Production of Required Information regarding Investment in Corpus/Foundation Fund of the University:-

(Ref: DLFA Letter No.8653/DLFA (Prog)-XIV-Aud-06/2015 Dt. 23.07.2016)

As per Sub-section (3) of section-27 of Odisha Universities Act-1989, The **Foundation Fund** of the University should be Invested in Securities, either issued or guaranteed by the Central Government or by the concerned State Government, and such Investment should not be varied without consent of the Honourable Chancellor.

Again as per Sub-section (4) of section-27 of Odisha Universities Act-1989, The **Corpus of the Foundation Fund** should be kept intact, however the interest accrued thereon may be utilised for the purposes of the concerned University as laid down in the Statutes.

Therefore the Local Authority is asked to furnish any such information about the Investment of **Corpus in the Foundation Fund** of this University with Supporting accounts / records and registers before audit at an early date for necessary verification & report compliance.

PARA: 8 ADVANCE

Gangadhar Meher University - 2017-2018

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2017	All 4 nos. of Cash Book	27950500.00	21042850.00	48993350.00	14409120.00	31-03-2018	34584230.00	31-03-2018	34584230.00	0.00	Details in cash book wise are furnished below.
GRAND TOTAL			27950500.00	21042850.00	48993350.00	14409120.00		34584230.00		34584230.00	0.00	

Comments :

Advance Position:-

During this audit, the cash book-wise advance position for the year 2017-18 was worked out, basing upon the information made available from the (i) Last year audit report (ii) Advance ledger & (ii) Advance paid & adjustment as shown in different cash books, of which an abstract position as on 31.03.2018 is furnished below:-

Statement Showing the Abstract of Cash Book-wise Advance Paid & Adjustment during the year.2017-18

SL.	CASH BOOK	Adv O/s 1.4.17	Adv.Paid in 2017-18	Total	Adv.Adj in 2017-18	O/S Adv as on 31.03.2018
1	G.M.University(GEN) Cash Book:-	25860500	15456850	41317350	8234620	33082730
2	G.M.University(EXAM) Cash Book:-	1920000	5240000	7160000	5720000	1440000
3	G.M.Autonomus(EXAM) Cash Book:-	170000	0	170000	170000	0
4	HVET Cash Book:-	0	346000	346000	284500	61500
Grand Total:-		27950500/-	21042850/-	48993350/-	14409120/-	34584230/-

Year-wise Adjustment & Break-up of Outstanding Advance in University Account as on 31.03.2018:-

Basing upon the Year-wise break-up of Outstanding advance available from the Last year audit report as well as the amount of advance paid/adjusted during 2017-18, the year-wise Break-up of adjustment as well as advance outstanding in respect of University Account as on 31.03.2018 are furnished below:-

Year-wise Adjustment & Break-up of Outstanding Advance As on 31.03.2018

SL.	PERIOD/YEAR	O/S Advance	Adv.Paid	Adv.Adjusted	Adv.Outstanding as on 31.03.2018
1	Prior to 2015-16	0.00		0.00	0.00
2	2015-16	10000000.00		3391116.00	6608884.00
3	2016-17(More than 1 Year)	17950500.00		1890500.00	16060000.00
4	2017-18		21042850.00	9127504.00	11915346.00
TOTAL:-		27950500.00	21042850.00	14409120.00	34584230.00

Details of Individual & Year-wise classification of Outstanding Advance as on 31.03.2018:-

The Individual & Year-wise classification of Outstanding Advance as on 31.03.2018 has been worked out for last 3 years i.e. from the Yr.2015-16 to 2017-18 basing upon the outstanding balance from the last year audit report, Paid & adjustment of advance as exhibited in different cash books/Advance ledger during the year 2017-18, which is furnished below:-

Statement showing the Details of Outstanding Advance remained Un-Adjusted as on 31.03.2018 in respect of G.M. University, Sambalpur

Sl. No.	Name & Designation of Advance Holders	YEAR	Vr.No/Date	Amt.of Adv. outstanding	Purpose of Advance Paid	Sanctioning Authority	
1	G.M.University(GEN) Cash Book:-						
1	Executive Engg.(R & B-Div-1), Sambalpur	2015-16:-	96(A)/28.03.2016	6608884.00	Infrastructure Dev. Work		
		TOTAL:-		6608884.00			
2	Executive Engg.(PH-Div-1), Sambalpur	2016-17:-	123(A)/01.12.16	15700000.00	Renovation of W/S,S/I & S/D		
		TOTAL:-		15700000.00			
3	Executive Engg.(R & B-Div-1), Sambalpur	2017-18:-	21.04.2017	10449796.00	Infrastructure Dev. Work		
4	Dr. M. P. Behera, Reader in Education	(Do)	21.07.2017	40000.00	UG/PG Admission work		
5	Dr. Lambodar Sahu, Redear in Odia		15.11.2017	36550.00	Internal Competition		
6	Dr. P. K. Naik, Reader in Math		19.12.2017	20000.00	Academic Council Meeting		
7	Dr. Rakesh Mishra, Asst. Prof(Sanskrit)		06.01.2018	5000.00	Glory Fest Competition		
8	Smt. B. P.Hota, OIC, UNMESH		13.01.2018	30000.00	UNMESH Competition		
9	Dr. Lambodar Sahu, Redear in Odia		13.01.2018	40000.00	Annual Athletic Meet-2018		
10	Sri Narayan Bisi, Jr. Clerk(Cashier)		25.01.2018	10000.00	Republic Day-2018		
11	Smt. Sarita Acharya, Asst. Prof(Psychology)		05.02.2018	3000.00	Girl's Common Room Comp.		
12	Dr. B. K. Acharya, Asst. Prof(Physics)		22.02.2018	5000.00	Science Society Comp.		
13	Sri Dharmaraj Bag, Lect. In Sanskrit		22.02.2018	6000.00	Boy's Common Room Comp.		
14	Dr. P. K. Das, HOD(Chemistry)		23.02.2018	3500.00	Laboratory Development		
15	Smt. Bishnupriya Hota(English)		12.03.2018	3000.00	International Womens Day		
16	Dr. Sadan Ku Paul(Reader in Hindi)		12.03.2018	122000.00	Annual Function-2018		
			TOTAL:-		10773846.00		
			Cash BookTotal:-		33082730.00		
2	G.M.University(EXA M) Cash Book:-						
1	Dr. R. Baral, Reader In Education	2016-17:-	19.11.2016	180000.00	Towards 3rd Semestar Exam.		
2	Dr. R. Baral, Reader In Education	(Do)	28.03.2017	180000.00	Towards 4th Semestar Exam.		
		TOTAL:-		360000.00			
3	Dr. P. K. Naik, Reader in Math	2017-18:-	20.11.2017	200000	UG semestar-V Exam.2017		
4	Dr. J. Mishra, H & DCS	(Do)	22.11.2017	180000	UG semestar-III Exam.2017		
5	Dr. S.N. Chaulia, Reader in Chem.		30.01.2018	200000	UG semestar-I Exam.2017		
6	Dr.HK Naik,Controller of Exam.		08.03.2018	500000	Valuation of End-Term Exam.17-18		

		TOTAL:-		1080000.00		
		Cash BookTotal:-		1440000.00		
3	G.M.Autonomus(EX AM) Cash Book:-			0.00		
4	HVET Cash Book:-					
1	Sri P.K.Acharya, Reader in Botany	2017-18:-	27.01.2018	11000.00	Deposit of EMD for Tender work	
2	Sri D.K. Sa, Reader in History	(Do)	12.01.2018	3500.00	National Workshop in History	
3	Sri Srinibas Das, Reader In MBA		03.02.2018	25000.00	Workshop in Management	
4	Dr. D. Behera, Reader in Odia		16.02.2018	20000.00	National Workshop in Odia	
5	Dr. M.D. Majhi, Reader in Eco.		27.02.2018	2000.00	Refreshment Expenses	
			Cash BookTotal:-		61500.00	
		Grand Total:-		34584230.00		

Details of Previous Year Advances Adjusted during the period covered under this audit i.e. during the Yr. 2017-18:-

During the period covered under this audit, i.e. besides the adjustment of advance of Rs.9127504/- from the advance paid during the year 2017-18(covered under this audit), Previous year Advances relating to the Yr.2015-16 amounting to Rs.3391116/- , as well as advance amount for Rs.1890500/- relating to the Yr.2016-17 respectively has been adjusted as on 31.03.2018 out of the advance outstanding against the said periods as on 31st March 2018 of which the details are furnished below:-

Statement Showing the Details of Adjustment of Previous Year Advance(Up-to 2016-17) during the Year under Audit i.e.in the Year.2017-18						
Sl. No.	Name & Designation of Advance Holders	YEAR	Adv.Paid Vr.No/Date	Amt.of Adv. Adjusted	Adv.Adjustment Vr.No/Date	Purpose of Advance
(I)	G.M.University(GEN) Cash Book:-					
1	Executive Engg.(R & B-Div-1), Sambalpur	2015-16:-	96(A)/28.03.2016	3391116.00	05/05.06.2017	Infrastructure Dev. Work
			TOTAL:-	3391116.00		
2	Dr. B.K Achayra, Reader in Physics	2016-17:-	131(A)/04.01.2017	2500.00	180/20.04.2017	Science society function
3	Dr.R.K.Pradhan, Reader in Chemistry	(Do)	137(A)/07.01.2017	15000.00	181/20.04.2017	UNMESH Function-2017
4	Dr. M.P. Mishra, Reader in Geography		146(A)/20.01.2017	10000.00	183/21.04.2017	Cricket Tournament-2017
5	Dr. M.P. Mishra, Reader in Geography		150(A)/27.01.2017	50000.00	183/21.04.2017	Athletic Meet-2017
6	Dr. S.K.Paul, Reader in Hindi		160(A)/27.02.2017	83000.00	177/10.04.2017	Annual Function-2017
			TOTAL:-	160500.00		
(II)	G.M.University(EXA M) Cash Book:-					
1	Dr. H.K. Naik, Controller of Exam.	2016-17:-	08.02.2017	400000.00	16/03.04.2017	1st Valuation, Coding & De-coding of 1st & 3rd Semestar Exam-2016
2	Dr. H.K. Naik, Controller of Exam.	(Do)	01.03.2017	400000.00	17/03.04.2017	2nd Phase Paper Setting
3	Dr. H.K. Naik, Controller of Exam.		15.03.2017	600000.00	18/25.04.2017	Towards Paper setting, moderating & remuneration for Semestar-I,IV,VI Exam-2017
4	Dr. S.N. chaulia, Reader in Chem.		19.11.2016	160000.00	33/31.01.2018	Towards 1st Semestar Exam.
			TOTAL:-	1560000.00		

(III)	G.M.Autonomus(EX AM) Cash Book:-					
1	Dr. P. K. Naik, Reader in Math	2016-17:-	19.11.2016	90000.00	612/08.09.2017	Towards UG Exam-2016-17
2	Dr. P. K. Naik, Reader in Math	(Do)	28.03.2017	80000.00	613/08.09.2017	Towards UG Exam-2016-18
			TOTAL:-	170000.00		
			Grand Total:-	5281616.00		

Para.8.1:-Advance outstanding for more than one year (Advances paid during the year 2016-17 but not adjusted till 31.03.2018):-

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

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

During the course of audit it was disclosed that, out the total outstanding advance of Rs.34584230.00 as on 31.03.2018 as furnished above, Advance amounting to Rs.16060000.00 related to the year 2016-17 has been remained un-adjusted till 31.03.2018 without necessary adjustment despite of more than one year has already been elapsed from the respective date of payment of such advances by 31.03.2018. However it was further verified that, out of such un-adjusted advance relating to the year.2016-17 for **Rs.16060000.00** (Adv.paid to EE-GPHD,SB Pur-Rs.15700000 + Paid for GMU Exam- Rs.360000) outstanding as on 31.03.2018, an amount of advance of **Rs.360000.00** towards GMU Exam Expr. has been adjusted during the year.2018-19 and advance of **Rs.11726216.00** has been shown adjusted towards execution of PHD works for GMU by EE(GPHD), Sambalpur respectively during the current financial year.2019-20 (up-to the date of commencement of this audit Dt.01.05.2019) by leaving un-adjusted advance for **Rs.3973784.00** (16060000 - 360000 - 11726216)/- which was treated irregular & defeating the very purpose of such advance as furnished below:-

Sl. No.	Name & Designation of Advance Holders	YEAR	Vr.No/ Date	Amt.of Adv. outstanding as on 31.03.2018	Purpose of Advance Paid	Details of Advance Adjusted during 2018-19 & 2019-20	Balance Amt. of Un-Adjusted Advance as on 01.05.2019
1	G.M.University (GEN) Cash Book:-						
2	Executive Engg.(PH-Div-1), Sambalpur	2016-17:-	123(A)/01.12.16	15700000.00	Renovation of W/S,S/I & S/D of Hostel & Unv.	Adjusted Rs.11726216/- during 2019-20 vide UC Lr.no.2565/27.04.2019 of EE(GPHD), Sambalpur	3973784.00
2	G.M.University(E XAM) Cash Book:-						
1	Dr. R. Baral, Reader In Education	2016-17:-	19.11.2016	180000.00	Towards 3rd Semestar Exam.	Adjusted Rs.180000/- during 2018-19 vide Vr.No.42/21.06.2018	Nil
2	Dr. R. Baral, Reader In Education	(Do)	28.03.2017	180000.00	Towards 4th Semestar Exam.	Adjusted Rs.180000/- during 2018-19 vide Vr.No.43/21.06.2018	Nil
		Grand Total:-		Rs.16060000.00		Rs.12086216/-	Rs.3973784/-

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

In response, the local authority replied that "Steps are being taken for early adjustment of such advances & the fact will be reported to next audit". However, due to non-adjustment of such advances remained outstanding for exceeding one/two years up to 31.03.2018 from the date of payment of such advances as well as till the date of completion of this audit, the balance un-adjusted amount of advance as furnished above relating to the year 2016-17 for **Rs.3973784/- as the payment has been made towards deposit works & the construction work is completed but no U,C,has been received from EE(GPHD) is kept under objection till necessary adjustment & compliance reported.**

Suggestive measures for Payment, Adjustment and Regulation of advance with reference to:-

- *G.O.No.XIV-Aud-2221/F Dt.8.03.2002 of Finance Dept. Govt of Odisha*
- *DLFA Lr.No.15179 Dt.28.9.2013 of Directorate of Local fund Audit, Bhubaneswar, Odisha).*

1. Advance could only be paid in case of absolute necessity(Only in cases of exigencies for academic activities),
2. Advance should be regularly & promptly adjusted within the same financial year,
3. No second advance should be sanctioned unless previous advance was duly adjusted,
4. Any unspent balance of advance should be immediately refunded,
5. The Authority granting advance should be held responsible for any over payment,
6. Payment of advances should not be exhibited as final expenditure in cash book,
7. Payment & adjustment of advance should be recorded and watched through register of advance (In Form No. XI) w.r.to cash books,
8. At the end of each quarter a list (In Form No. XII) showing outstanding advances should be prepared & to be intimated to the defaulting officials for earliest adjustment thereof,
9. The Register of advance should be annually checked by the COF & duly attested,
10. In case of transfer of any of the defaulting officials from this Institution, the amount of outstanding advance should be clearly mentioned in the LPC to facilitate the recovery of advance in the next station.

Therefore the Local Authority was advised to follow the guiding principles as stipulated above for better management of advances & to regulate the same within a sustainable time limit, which could have been fruitfully utilized for the academic/research & emergent purposes only.

PARA: 9 GRANTS

Gangadhar Meher University - 2017-2018

Sino	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	01-04-2017	14000000.00	7150000.00	21150000.00	18814671.00	31-03-2018	2335329.00	Details of Receipt and Expr. of Grants are furnished below.
	GRAND TOTAL	14000000.00	7150000.00	21150000.00	18814671.00		2335329.00	

Comments :

Grant Position For the Year.2017-18:-

The position of the Receipt & Expenditure of different types of Grants for the year.2017-18 and the percentage of utilisation as on 31.03.2018 w.r.to total availability was worked out basing upon the closing balance of un-spent grant as per last year A/R & information got available from the account records/registers submitted to this for verification of which an abstract position of the same is furnished below:-

Statement Showing the Head-wise Receipt & Expenditure of Grants in respect of G.M.University, Sambalpur during the year.2017-18

SL.	Head of Account of Grants	Particulars of Grants Received			Total	Amt. of Grant spent during 2017-18	CB of Un-spent Grant As on 31.03.2018	Remarks	% of Utilisation
		S.O No/Dt & Sanctioning Authority	OB of Grant As on 01.04.2017(Audit)	Amt. of Grant Received during 2017-18					
1	2	3	4	5	6	7	8	9	10
1	Infrastructure Development Grants (Towards GED works)	HE No.3B(a)/11-X II/2016 Lr.No.7236/28.02.2017 from Secy,DHE,Odi sha	14000000.00	0.00	14000000.00	14000000.00	0.00	Deposited at E.Engg (R &B), Sambalpur	100%
		Total:-	14000000.00	0.00	14000000.00	14000000.00	0.00		
2	GIA(Salary of VC & COF)	HE No.3B(a)/21-X III/2017 Lr.No.25717/1 0.07.2017 from Secy,DHE,Odi sha		1150000.00	1150000.00	1150000.00	0.00	Paid towards Salary/PC etc. & Hire charges of Vehicles for VC & COF.	
	GIA(Non-salary)	Lr.No.7674/12.03.2018 from Secy,DHE,Odi sha		500000.00	500000.00	500000.00	0.00		
	GIA(Salary of VC & COF)	HE No.3B(a)/21-X III/2017 Lr.No.7674/12.03.2018 from Secy,DHE,Odi sha		1150000.00	1150000.00	1150000.00	0.00		
	GIA(Non-salary)	Lr.No.7674/12.03.2018 from Secy,DHE,Odi sha		500000.00	500000.00	500000.00	0.00		
		Total:-	0.00	3300000.00	3300000.00	3300000.00	0.00		100%
3	Civil Service Coaching	AFA-cum-Under Secy (HE), Odisha, vide Lr. No.16213/28.0		1600000.00	1600000.00	1514671.00	85329.00	Paid towards Rem. to Teaching staffs, Purchase of	

	(Do)	4.2017 AFA-cum-Under Secy (HE), Odisha, vide Lr. No.5976/26.02.2018		1000000.00	1000000.00	0.00	1000000.00	Books /Journals & Financial Assistance to eligible EWS students.	
	Total:-		0.00	2600000.00	2600000.00	1514671.00	1085329.00		58%
4	Estt. Of Career Counseling Center at GMU, Sambalpur	HE No.3B(a)/10-X III/2017 Lr.No.2419/24.01.2018 from Secy,DHE,Odisha		1250000.00	1250000.00	0.00	1250000.00		
			0.00	1250000.00	1250000.00	0.00	1250000.00		0%
	Grand Total:-		14000000.00	7150000.00	21150000.00	18814671.00	2335329.00		89%

Year-wise Utilisation & Break-up of Un-Spent Grant as on 31.03.2018:-

The year-wise break-up of Un-spent grant as on 31.03.2018 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below:-

Year-wise Utilisation & Break-up of Un-Spent of Grant As on 31.03.2018

SL.	PERIOD/ YEAR	Un-Spent as on 01.04.17	Grant Received	Grant spent during 2017-18	Un-Spent as on 31.03.2018
1	2015-16	0.00		0.00	0.00
3	2016-17	14000000.00		14000000.00	0.00
4	2017-18		7150000.00	4814671.00	2335329.00
	TOTAL:-	14000000.00	7150000.00	18814671.00	2335329.00

Head of Account-wise Break-up of Un-Spent Grant as on 31.03.2018:-

The Head of account-wise break-up of Un-spent grant as on 31.03.2018 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below:-

Year & Head of Account-wise Break-up of Un-Spent Grants As on 31.03.2018

SL.	Haed of Account	2015-16	2016-17	2017-18	Total Un-Spent as on 31.03.2018
1	I.D.F Grant(Works)	0	0	0	0
2	GIA(Salary/Non-salary)	0	0	0	0
3	Civil Service Coaching Grant	0	0	1085329.00	1085329.00
5	Const. of Counseling Center	0	0	1250000.00	1250000.00
	TOTAL:-	0.00	0.00	2335329.00	2335329.00

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

It could be noticed from the Receipt & Utilisation of Grants during the year 2017-18 that, Grants amounting to Rs.2335329.00 was remained un-spent as on 31st March 2018 which leads to irregular parking of Govt. Grant which was contrary to Govt. guidelines/Principles of financial management.

Although it would be seen from the table furnished above that the financial utilisation of grants was worked out for 89%(As a whole) in the yr.2017-18, but it was observed that the physical achievement in respect of IDF Grant towards construction works by the executing agencies was not at all satisfactory. It was ascertained that, no sincere follow-up action has been initiated by the University Authorities for proper utilization of such grants within the stipulated period to augment the structural development of the University so far which it was actually sanctioned.

However in this regard it would be mentioned here that as per Govt. instructions issued from time to time in which it was always stressed upon for prompt utilisation of grants within the corresponding financial year or within the prescribed period as per the sanction orders instead of parking the allotted amount in the institution fund on account of non/less utilisation, which was quite irregular and defeating as far as the intention of the sanctioning authorities are concerned & also in order to avoid the following consequences that may resulted, such as:

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

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

Audit Remarks:-

(1)Non-Maintenance of Permanent Asset Register:-

As required under Rule-171(5) (i) of OGFR, The grantee institution should maintain a register in form No.[OGFR.30-A] for the **permanent and semi-permanent assets** generated/acquired wholly or substantially out of utilisation of Govt. grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority & a copy thereof need be furnished to the respective sanctioning authority annually.

In contrast to the above, during the course of audit it was observed that, no such **permanent and semi-permanent assets** register has been maintained in this University. which was quite irregular & defeating as far as ascertaining about the information on generation of permanent/ semi-permanent assets by means of utilisation of Govt. grant is concerned.

Therefore the Present Local authority is once again impressed upon for maintenance of the **Permanent and Semi-permanent assets** register as required under the above cited rule in the prescribed format henceforth & compliance reported.

(2)Diversion of Funds :-

During the year. 2017-18, No diversion of fund has been made. Hence no discussion is required.

(3)Non-Submission of Annual review of Expenditure to concerned Administrative Deptt.:-

Again it was to be mentioned here that, as required under the above cited Rule, "The University" should submit an **Annual review of expenditure** in respect of various schemes for which Grant-In-aids were received during a financial year to the concerned Administrative Deptt. of the State Government in the month of April of the succeeding year."

But it was noticed that, in contravention to the aforesaid rule, No such statement of Annual review of expenditure for the year. 2017-18 in respect receipt & utilization of Grant-In-aids for the period covered under this audit was submitted to Govt. by the University Authorities, which was quite irregular & highlighted the negligence of the Local Authority.

Therefore the Present Local Authority was once again suggested for early submission of the same to the State Govt. as required under this rule & compliance reported.

PARA: 10 UTILISATION CERTIFICATE

Gangadhar Meher University - 2017-2018

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2017	30442664.00	18814671.00	49257335.00	2742664.00	31-03-2018	46514671.00	Details of Submission and Pendency are furnished below.
	GRAND TOTAL	30442664.00	18814671.00	49257335.00	2742664.00		46514671.00	

Comments :

Position of Utilisation Certificate for the Year.2017-18:-

The details of Submission of UC during the year 2017-18 as worked out from the connected files made available to audit is furnished below:-

DETAILS OF UTILISATION CERTIFICATE SUBMITTED IN RESPECT OF UTILISED GOVT. GRANTS DURING THE YEAR-2017-18

SL NO	HEAD OF ACCOUNT	LETTER NO/DT	AMT. OF UC SUBMITTED	TO WHOM SENT	YR. OF UTILISATION
1	GIA(Salary/Non-salary)	1309/31.05.2017	242664	FA-cum-Special Secy. To Govt, D.H.E,Odisha	2015-16
	(Do)	1309/31.05.2017	2500000	(Do)	2016-17
			0		
	TOTAL:-		2742664.00		

Year-wise Submission & Break-up of Pendency of Utilisation Certificates as on 31.03.2018:-

The year-wise submission of UC's & break-up of Pendency of Utilisation certificates as on 31.03.2018 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below:-

Year-wise Submission & Break-up of Pendency of Utilisation Certificate As on 31.03.2018

SL.	Period of Utilisation	Pendency as on 01.04.17	UC Due for Submission	UC Submitted during 2017-18	Pendency as on 31.03.2018
1	2015-16	10242664.00		242664.00	10000000.00
2	2016-17	20200000.00		2500000.00	17700000.00
3	2017-18		18814671.00	0.00	18814671.00
	TOTAL:-	30442664.00	18814671.00	2742664.00	46514671.00

Head of Account-wise Break-up of Un-Spent Grant as on 31.03.2018:-

The Head of account-wise break-up of Pendency of UC's in respect of different types of grants already spent as on 31.03.2018 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below:-

Year & Grant-wise Break-up of Pendency of Utilisation Certificate As on 31.03.2018

SL.	Haed of Account	2015-16	2016-17	2017-18	Total Pendency as on 31.03.2018	Remarks
1	I.D.F Grant(Works)	10000000	15700000	14000000	39700000	
2	GIA(Salary/Non-salary)	0	0	3300000	3300000	UC sent in 2018-19 vide Lr. No.5468/ GMU Dt.05.11.2018
3	Civil Service Coaching Grant	0	0	1514671	1514671	UC sent in 2018-19 vide Lr. No.3600/ GMU Dt.13.07.2018
4	Installation of Wi-Fi	0	2000000	0	2000000	

	TOTAL:-	10000000.00	17700000.00	18814671.00	46514671.00	
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Comments on:-

(1) Less Submission of UC in respect of utilised Grants & Huge pendency of UC for submission as on 31st March 2018:-

During this Audit on working out the UC position in respect of Govt. grants for the year. 2017-18 It was noticed that, against the Pendency of UC's for Rs.30442664/- as on 31.03.2017 as well as UC due for submission to the tune of Rs.18814671/- for the Yr.2017-18 against the utilisation of Govt. Grants during the period covered under this audit, UC having money value of Rs.2742664/- in respect of GIA(Salary/Non-salary) grant only was submitted to the respective quarters by this University Authority by leaving the balance amount of pendency of UC's to the extent of Rs.46514671/- up-to the year.2017-18 for which UC was due for submission by 31st march 2018.

As a result of such type of less submission of UC since years together, the position of pendency of UC has been cumulated upon this University having money value of Rs.46514671/- (Based upon the pendency shown up-to the last A.R) as on 31st March 2018 which was treated as gross irregular & it may leads to keeping the Govt. In dark about the proper utilisation of grants sanctioned for its specified purposes.

(2)Non-maintenance of Scheme-wise Register of Utilisation Certificates:-

During the course of audit it was observed that, no such "Register of Utilisation certificate" in scheme-wise has yet been maintained in this University in contravention to the rules prescribed in the OUAM-1987 as well as repeated suggestion furnished by audit in last & previous reports. It is pertinent to be mentioned here that, on account of non-maintenance of the said register the following consequences may be arised, such as:

- a) Non-ascertaining about the actual position of UC due/ pending against the allotted amount of a specific scheme;
- b)Chances of multiple submission of UC for a particular amount expenditure.

Hence in order to avoid such consequences, the University Authority is once again impressed upon for early maintenance of the Scheme-wise Register of Utilisation Certificates for the better interest of the institution & may produce to next audit for verification.

Therefore regarding such huge pendency & non-maintenance of scheme-wise UC register, the present Local authority was once again suggested to initiate special measures for early submission of U.Cs to the respective quarters to square off such huge pendency of UC's lying upon this University at the earliest possible for the better interest of Govt. and also steps need be taken for maintenance of UC register henceforth which may be produce before the next audit for verification and compliance reported.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation of cash-

No Mis-appropriation was detected in any books of accounts during this audit for the period 2017-18.

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Stock & Stores-

No Loss of Stock & Stores are detected in any kinds of items during this audit for the period 2017-18.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Position of Fees & Fines-

The collection & remittance position of Fees & Fines for the year.2017-18 has been worked out during this audit basing upon the information available and of which an abstract position of the same is furnished below:-

Position in respect of Collection & Remittance of Fees & Fines during the year.2017-18

Sl.	Particulars	GM Unv. Govt. A/c Cash Book	GM Auto. Govt. A/c Cash Book	Total
1	Un-Remitted As on 01.04.2017	3.00	0.00	3.00
2	Collected during 2017-18	143111.00	10677.00	153788.00
3	Total Due for Remittance	143114.00	10677.00	153791.00
4	Amt. Remitted during 2017-18	143111.00	10677.00	153788.00
5	Non-Remitted as on 31.03.2018	3.00	0.00	3.00

13.2 - Loss of University on account of Less Realisation of Quarter Rent from Staffs In contravention to F.D.O.M.No.51758/CS-IV-2/2010/F Dt. 15th Dec. 2010 & G.A.O.M.No.8403/Rent Dt.26.10.1998-POM-24

(1)Ref:-F.D.O.M.No.51758/CS-IV-2/2010/F Dt. 15th Dec. 2010 of Finance Dept. Govt.(O):-

Sub:-Fixation of License Fee (Quarter Rent) provided for Residential Accommodation to Govt. Employees under Govt. of Odisha in respect of Residential quarters under the Administrative control of different departments of Govt.

As per the contents of the subject as cited above, Govt. in Finance Department has been decided to issue a general circular in the matter of Recovery of License Fee (Quarter Rent) from the Govt. Employees, so that the Govt. decision taken in G.A. Department are made applicable to Residential quarters belonging to all departments of the State Govt. throughout the state. Accordingly, after careful consideration, Govt. has been pleased to revise the Flat License fee, Standard License Fee of the Residential quarters/buildings under the Administrative control of different departments of Govt. according to the allottable pay range as follows:-

Pay Range with Grade Pay	Flat Rate of License Fee	Standard Rate of License Fee
Rs.37400-67000/- + GP-Rs.9000/- & above	1110/-	4440/-
Rs.37400-67000/- + GP-Rs.8700-8800/-	820/-	3280/-
Rs.15600-39100/- + GP-Rs.5600-7600/-	610/-	2440/-
Rs.9300-34800/- + GP-4600-5400	410/-	1640/-

Rs.9300-34800/- + GP-4200	290/-	1160/-
Rs.5200-20200/- + GP-1900-2800	200/-	800/-
Rs.4400-20200/- + GP-1300-1800	140/-	560/-

But on checking of the salary acquaintance roll of the all categories of staffs for the year.2017-18 it was noticed that, In disobedience to the aforementioned Govt. orders, the quarter rent to the tune of Rs.59142/- was less recovered than the respective Flat Rate of License Fee which is applicable to the relevant pay ranges as mentioned below:-

QR. TYPE / NO.	NAME OF THE OCCUPANT	BASIC SCALE OF PAY	QR. OUTSTANDING AS ON 01.04.2017	QR. DUE FOR 3/17 TO 02/18	TOTAL RENT DUE FOR COLLECTION	RENT REALISED DURING 2017-18	BALANCE RENT OUTSTANDING AS ON 31.03.2018	REMARK
TH/2R/1	Vacant							
TH/2R/2	Sri N. K. Dharua Jr. Lect. in Geo, (G. M. Jr. College)	9300-34800+4600	NIL	3480	3480	3480	NIL	
TH/2R/3	Sri Ganesh Naharki, Watchman		NIL	1224	1224	1224	NIL	
TH/2R/4	Sri Aswini Ku. Majhi, Lab Attend.	5200-20200+1900	NIL	2424	2424	2424	NIL	
TH/2R/5	Sri K. K. Barua, SK	9300-34800+4600	NIL	2424	2424	2424	NIL	
TH/2R/6	Smt. P. Pattnaik Librarian	9300-34800+4800	NIL	2424	2424	2424	NIL	
TH/2R/7	Sri B. K. Mishra, Jr Clrk.	5200-20200+1900	NIL	2424	2424	2424	NIL	
TH/2R/8	Smt. S. G. Chhetri, Lab Attendant	5200-20200+1900	NIL	2424	2424	2424	NIL	
TH/2R/9	Sri B. D. Singh, HC	9300-34800+4200	NIL	2424	2424	2424	NIL	
TH/2R/10	Sri N. C. Kuldip Jr. Lect., (G. M. Jr. College)	9300-34800+4600	NIL	34800	34800	34800	NIL	
TH/2R/11	Sri Chudamni Pradhan, Jr. Clerk	5200-20200+1900	NIL	2424	2424	2424	NIL	
TH/2R/13	Sri D. K. Sanbad, Jr. Clerk, (G. M. Jr. College)	5200-20200+1900	NIL	3480	3480	3480	NIL	
TH/2R/14	Sri D. N. Parida, Attendant	5200-20200+1900	NIL	2424	2424	2424	NIL	
TH/2R/15	Sri P. K. Pradhan, Jr. Lect., (G. M. Jr. College)	9300-34800+4600	NIL	3480	3480	3480	NIL	
D/1	Sri B.K Panda, Jr. Clerk	5200-20200+2000	NIL	3504	3504	3504	NIL	
D/2	VACANT		NIL				NIL	
D/4	Sri R. N. Besan, Lab Asst.	9300-34800+4800	NIL	4944	4944	4944	NIL	
F/1	Smt. S.D.Chhetri, Lab. Attendant	5200-20200+1900	NIL	2424	2424	2424	NIL	
F/2	Sri Pradeep Pr. Bhoi, Attendant	4750-14680+1500	NIL	1224	1224	1224	NIL	

F/3	Sri Sarathi Patinaik, Lib. Watch Men	4750-14680+1750	NIL	1224	1224	1224	NIL	
F/4	Sri B. Chandan, Attend	4750-14680+1750	NIL	1224	1224	1224	NIL	
G/1	Sri C. D. Biswal, Attend	4750-14680+1750	NIL	864	864	864	NIL	
G/2	Sri Jugal Pradhan, Attend	4750-14680+1750	NIL	864	864	864	NIL	
G/3	Sri Debadhi Sahoo; Attend	4750-14680+1750	NIL	864	864	864	NIL	
Ekalabya Hostel Superintendent Qtr	Sri Jaydev Sahu, Lecture	9300-34800+4600	NIL	3480	3480	3480	NIL	
TF Qtr 1/4R	Sri U. C. Pati, Lect. in Economics	15600-39100+6600		8460	8460	8460	NIL	
TF Qtr 2/4R	Sri R.K. Behera, Lect. in English (G. M. Jr. College)	9300-34800+4600		8688	8688	8688	NIL	
TF Qtr 3/3R	Dr. H. H. Sarangi, Reader in Education	37400-67000+9000	20315	8460	28775	NIL	28775	
TF Qtr 4/4R	Sri S. Dash, HVET			7200	7200	7200	NIL	
TF Qtr 8/4R	Sri J. K. Pradhan, Attendant	4750-14680+1750		6972	6972	6972	NIL	
TF Qtr 9/4R	Sri S. K. Panigrahi, HVET			9996	9996	9996	NIL	
TF Qtr 11/4R	Smt. S. Munda, Lect. in English (G. M. Jr. College)	9300-34800+4600		9996	9996	9996	NIL	
TF Qtr 12/3R	Dr. U. K. Pradhan, Lect. in Economics, CHSE	15600-39100+6600		10980	10980	10980	NIL	
TF Qtr 13/2R	Sri P. K. Harpal, Lecturer in Commerce	15600-39100+6000	10136	8688	18824	NIL	18824	
TF Qtr 14/2R	Sri Narayan Bisi, Jr. Clerk	5200-20200+1900		2625	2625	NIL	2625	
TF Qtr 15/4R	Dr. D. Sa, Lecture in History	15600-39100+6000	686	8232	8918	NIL	8918	
TF Qtr 17/2R	Sri P. M. Behera, Lect. in Botany	9300-34800+4600		9180	9180	9180	NIL	
TF Qtr 18/2R	Sri P. K. Panda, Lect. in Math, (G. M. Jr. College)	9300-34800+4600		8460	8460	8460	NIL	
							59142.00	
Total of Outstanding Rent Needs Recovery:-								

Therefore the Local Authority may please be clarify to audit that, why such less recovery amount of Quarter rent For Rs.59142/- would not be treated as loss to the University as well as loss to the ex-chequer of State Govt. Revenue respectively & report compliance.

In response to the POM the Local Authority replied that "Steps will be taken to recover the outstanding Quarter rent from the concerned occupants & will be

intimated to next audit". However due to non-recovery of such amount of outstanding quarter rent till the completion of audit the said amount of **Rs.59142/-** is suggested for recovery from the concerned officials & compliance reported.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - In-Admissible payment of Service Tax of to supplier without having Service tax Regd. No - POM-23

(Ref. O.M.No.28122/F Dt.13.07.2006 of Finance Dept. Govt (O))

On checking the paid vouchers w.r.to GMU(Gen) cash book for the period 2017-18, it was observed that, an amount of Rs.112125/- was shown paid to M/s.All India On-line Pvt.Ltd, BBSR towards renewal of 50GB server in VC's office. In this connection it is to be mentioned that, as per the per the instructions contained in the afore mentioned O.M & Rules regarding purchase/supply by Govt. offices, prior to releasing payment in favour of the supplier, who claimed service tax over the basic cost of supply, the competent authority need to be obtained the "Service tax registration details" from the concerned supplier against his claim of service tax component.

But it was noticed that, in this bill an extra component towards Service tax to the tune of Rs.14625/- was shown paid to the supplier, over & above the basic cost of supplied material, who was not assigned his/her service tax registration no. upon it's bill of claim in support of an authorized registered agency for demand of service tax.

Hence it was construed that, in lapses of the service tax registration by the said supplier, the payment by the University Authority towards Service tax for Rs.14625/- in favour of the supplier was nothing but mere loss to the Govt. Fund & for such irregular payment the concerned sanctioning Authority is held responsible for such in-admissibility as detailed furnished below:-

Vr. No/Date	Components of Payment	Particulars of Purchase	Name of the Supplier
GMU(Gen)/ Vr No.13/04.07.2017	97500/-	Basic cost of the Materials	M/s.All India On-line Pvt.Ltd, BBSR
	14625/-	Service Tax	
Total:-	Rs.112125/-		

Hence the Local Authority is asked to clarify that, why such paid component of service tax Rs.14625/- would not be treated in-admissible on account of such lapses & report compliance.

In response to the POM the Local Authority replied that "Steps will be taken to realize the amount from the forthcoming bills of the concerned firm & will be intimated to next audit". However due to non-recovery of such in-admissible paid amount till the completion of audit the excess paid amount of **Rs.14625/-** is suggested for recovery & compliance reported.

PARA: 15 AUDIT ON WORKS

15.1 - Non-Production of Certified copies of work Bills/Monthly statement of Expenditure regarding Progress/Completion of Deposit works on obtaining from the concerned Executing Agencies along with asset register & statement of settlement of accounts against outstanding deposit amount of Rs.13260984/- -POM-15/20.06.19

On verification of the General cash book for the year.2017-18 it was revealed that, the following amounts of grants that are received under Schemes like I.D.F has been got deposited In lump-sum manner at the discretion of various executing agencies for construction of different types of Building, Electrical & P.H. works for this University in contravention to the Rules, Regulations & Guidelines as prescribed in the CPWD code/CVC guidelines/GFR regarding Execution of works through **Deposit mode** by other agencies as follows :-

Vr. No/Date	Amt. Deposited (Rs.)	Name of the Executing Agencies against whom deposit was made	Name of the work for which deposit was made	Monthly statement of Expenditure required w. e. from which month	Statement of Expenditure/Certified copy of work bill received from Executing Agencies so far	UC obtained from Executing Agencies in 2017-18	Bal. UC Obtained from Executing Agencies in 2019-20
SCHEME:- I.D.F							
21.04.2017(2017-18)	14000000.00	E.E(R & B),SB Pur	Towards Execution of E.I/GED works of University.	June.2017	5550455.00	3550204.00 vide Lr. No.4597/11.08.2017 (Vr.46/ 12.08.2017)	10449796.00 vide Lr.No.1809/20.04.2019

123(A)/01.12.2016 (2016-17)	15700000.00	E.E(GPHD),SBPur	Renovation of W/s, S/I & S/D of GMUnv.	Jan.2017	11726216.00	Nil	11726216.00 vide Lr.No.2565/27.04. 2019
96(A)/28.03.2016 (2015-16)	10000000.00	E.E(R & B),SB Pur	RCC Drain work of GM Unv near LH-1,LH-2 to Dhobijhar Nallah.	May.2016	9162435.00	3391116.00 vide Lr.No.2461/04.05. 2017 (Vr.05/05.06.2017)	6608884.00 vide Lr.No.1806/20.04. 2019
TOTAL:-	39700000.00				26439016.00	6941320.00	28784896.00
(Less)	(-) 26439016.00	-: Amount for which Certified copies of work bill obtained from the Executing Agencies so far.				Total of UC Obtained for Rs. 35726216/-	
Balance Amt. of Deposit:-	13260984.00	-: Amount for which Certified copies of work bill not yet obtained from the Executing Agencies so far.				Bal.UC not Received yet for Rs. 3973784/-	

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

Rule-3.4 Realization/Mode of deposits :-

- (1)Whenever a deposit work is to be undertaken, the deposit should be realised before any liability is incurred on the work. 1% of the anticipated project cost should be realised before preparation of preliminary estimates. In addition to the outlay on the work in the preliminary estimate, departmental charges at such percentages as are prescribed by the Government of India from time to time shall also be realized in advance. No interest will be allowed on sums deposited from any source, including private contributions.
- (2)In the case of deposit works of autonomous bodies which are financed entirely from Government grants, and from whom receipt of deposits is assured, 33-1/3% of the estimated cost of the work **or 10% of the estimated cost of the work at the time of requisition/issue of A/A & E/S and balance amount i.e. 23-1/3% of the estimated cost of the work before award of work** may be got deposited in advance. Thereafter, the expenditure incurred may be got reimbursed through monthly bills simultaneously with rendering of monthly accounts on the progress of work. The deposit of 33-1/3% obtained **as mentioned above** should be retained for adjustment against the last portion of the estimated expenditure. (Modified vide *OMG/MAN/288 dt.06.09.2013*)(**Important**)
- (3)Where delays are experienced in obtaining deposits, and where the expenditure has to be incurred out of the 33-1/3% reserve to keep the works going, the matter should be brought to the notice of Superintending Engineer/Chief Engineer promptly for taking up the matter with the client. No expenditure shall be incurred on deposit works out of CPWD grants and vice-versa.
- (4)To enable the client to provide additional funds in time whenever the expenditure is anticipated to exceed the preliminary estimate figure, a revised preliminary estimate should be submitted to the client well in time during the execution of work.
- (5)Where a client has defaulted in making the required deposit, and where the outstanding amount exceeds Rs.10 lakhs, or where the works outlay is predominantly for purchase of capital equipments and machineries, the entire deposit including departmental charges should be realized in advance.
- (6)In no case deposits received from a client department for its work should be diverted to other works.
- (7)The client is to be clearly made to understand that the Central PWD does not bind itself to complete the work within the amount of the preliminary estimate, and that they should agree to pay for the excess expenditure that may occur. An acknowledgement of this clear understanding shall be obtained from the client before the deposit work is taken in hand.
- (8)The Executive Engineer should ensure that at any time during the progress of the work, the expenditure is not more than the deposits received for the work. Where the Executive Engineer is doubtful about the timely receipt of deposits, he should notify the client that if further deposit is not received, the work would be stopped, and any contractual liability arising out of such stoppage of work will be borne by the client. He should also bring this to the notice of his higher officers for taking up the matter with the client.
- (9)While submitting preliminary estimates for deposit works for obtaining administrative approval and expenditure sanction, a copy of the terms and conditions under which the works would be taken up by CPWD, as given in Appendix 3, should also be enclosed.

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

- (1)With regard to design, estimate and execution of work, instructions as contained above should be followed. The scope of work should not be altered without written permission of the client.
- (2)The Executive Engineers shall send to their Accounts Officers every month the Statement of Expenditure in Form CPWA 65A along with the Schedule of Deposit Works in Form CPWA 65, for transmission to the concerned client after verification. These should indicate against each work, the amount of the estimate, the total deposit received and the expenditure incurred, both during the month and up to date. The Executive Engineers should invariably endorse a copy of this Statement to the concerned client.
- (3)The Executive Engineers should regularly send these statements to enable the adjustment of outstanding amounts in the books of the clients, and to avoid difficulties in reconciliation of accounts relating to deposit works after passage of time.
- (4)The Executive Engineers should also send a quarterly report to the clients showing the amount deposited and the expenditure incurred against each of the works for settlement of accounts.

(5) It is necessary that the Executive Engineers settle their accounts against the deposit works expeditiously so that the amount in the books of the audit as well as the client does not remain unsettled for long.

In this connection the Local authority is asked to furnish the certified copy of monthly statement of Expenditure/work bills regarding Completion/Progress of Deposit works on obtaining from the concerned Executing Agencies along with asset register & statement of settlement of accounts against outstanding deposit amount as on 31st March 2018 with necessary compliance.

In response to the POM, the Local Authority replied that, "Till close of this audit certified copies of work bills amounting to Rs.26439016/- has been obtained from EE(R & B) & EE(GPHD), Sambalpur. Hence steps are being taken to obtain the work bills of the balance amount from the concerned executing agencies & will be shown during exit conference".

Hence on account of such lapses by means of non-production of certified copies of work bills of balance deposited amount to the extent of Rs.13260984/- to audit by the Local Authority, the correct-ness of such balance amount of expenditure could not be verified/ ascertained by audit & for which **Rs.13260984.00** shown incurred expenditure through "Deposit Mode" is kept under objection till production of certified copies of work bills for necessary verification & compliance reported.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No Comments.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - AUDIT ON SCHEMES- Scheme- "Infrastructure Development Fund"

Scope of Audit:-

As far as implementation of development schemes in this University is concerned, it is pertinent to be mentioned here that specifically "I.D.F Scheme" has been implemented from years together by utilisation of allotted amount of "Infrastructure Development Fund" sanctioned by the D.H.E, Govt of Odisha in every year in accordance with the approved budgetary provision of the department. This fund is generally sanctioned for creation of Capital Assets/Building Infrastructure; and (2) For Procurement of Non-consumable Equipments.

Position of Receipt/Expenditure/Utilisation certificate of IDF Grant for the year.2017-18:-

Receipt:-

During the period covered under this audit i.e. in 2017-18, no such allotment towards IDF Grant released by the D.H.E. Govt.(O) in favour of GM University, Sambalpur. However the quantum of Un-spent IDF grant so allotted in 2016-17 for Rs.14000000/- has been shown spent during the period covered under this audit for only one specific purpose i.e. For creation of Capital Assets/Building Infrastructure;

Expenditure:-

Out of the allotment so received during 2016-17, the un-spent fund as on 31.03.2017 for Rs.14000000/- was shown incurred as expenditure for the sanctioned purposes towards creation of building infrastructure through various Govt. Executing Agencies by means of "Deposit Mode" during the year.2017-18 as furnished below.

Utilisation Certificate:-

Against the quantum of I.D.F grant spent so far by this University since 2015-16 to 2017-18 total amounting to Rs.39700000/- i.e.(In 2015-16= Rs.10000000 + In 2016-17= Rs.15700000 + In 2017-18= Rs.14000000)/-, "Nil" Utilisation certificate for any sum of expenditure has yet been submitted to the respective sanctioning Authority by 31st March. 2018 as well as till the date of completion of this audit which is quite irregular & defeating the very purpose by keeping the Govt. in dark about utilisation.

An abstract position containing the details of Receipt/Purposes & Mode of Expenditure/ UC submitted as on 31st March 2018 in respect of Execution of IDF Scheme since 2015-16 up-to the year.2017-18 by this University Authorities is furnished below:-

Details Position of Receipt , Expenditure & Utilisation certificate in respect of Scheme- "Infrastructure Development Fund" for the year 2017-18

Sl.No.	Particulars of Grant Available			Particulars of Expr. Of Grant in 2017-18(Through Deposit mode)				Particulars of UC Submitted as on 31.03.2018.			Un-Spent Grant as on 31.03.2018
	S.O.No/Date	Un-Spent Grant from 2016-17	Amt. Of Grant Received during 2017-18(Rs .)	Vr. No/ Date of Deposit	Amt. of Deposit(Rs .)	At whom Deposited / Payment made	Purpose of Expenditure	UC Pending for Submission as on 1.4.2017	UC due for Submission during 2017-18	UC Submitted to DHE(O) during 2017-18	
1	2	3	4	5	6	7	8	9	10	11	12
1	HE No.3B-(a)-1 1-XIII-2016/ No.7236/28 .02.2017 from DHE(O) towards GED work of GM Unversity.	14000000/-	Nil	21.04.2017(CB Page-310)	14000000/-	E.Engg (R & B), Sambalpur	Execution of GED work of GMU	25700000/-	14000000/-	NIL	Un-Spent Grant-Nil UC not yet received from executing agencies- Rs.3973784/- UC Pending for submission to Govt. in DHE(O)- Rs.39700000/- (Total amt. of IDF grant received so far)
	Total:-	14000000.00			14000000.00			25700000.00	14000000.00		

Concluding Remarks:-

It could be seen from the table furnished above that, although the financial utilisation of IDF grants in shape of deposits at executing agencies was seems to 100% up-to the yr.2017-18, but it was observed that the physical achievement in respect of utilization of IDF Grant towards construction/completion of works as well as handed over completed assets by the executing agencies was not at all satisfactory. Hence it was ascertained that, no sincere follow-up action has been initiated by the University Authorities for proper utilization of such grants within the stipulated period to augment the structural development of the University so far which it was actually sanctioned.

However the University Authority is once again impressed upon to initiate special drive for obtaining the physical taken over of such structural assets in lieu of completion of the sanctioned projects against the amount grants deposited at the executing agencies with on-ward intimation of relevant utilizations to the respective sanctioning authorities regarding the full cost of utilization of the IDF grants sanctioned so far in favour of this institution at the earliest as per the provision contained in Appendix-10 of OGFR(Vol-1) & as required under Rule-171(3)(a) of OGFR & compliance reported.

PARA: 18 MISCELLANEOUS

18.1 - Non-Production of necessary compliance against the unsettled Audit paras Kept under objection during previous Audit-

(Ref:- Audit Report. No.385121/AR /2018-19 for the year 2015-16 & 2016-17)

Form the last year audit report it would be seen that, in the following audit paras for different type of irregularities as listed below, a sum of **Rs.39717885.00** was kept under objection due to non settlement of the audit findings raised during the last year audit .

Hence it was again reiterated upon the local authority that, what such steps has yet been taken by this office for necessary compliance & settlement of the outstanding paras contained in the said A/R,which may please be intimated to this audit for required verification and report compliance.

Para No	Amount kept under objection(Rs.)	Particulars of Objection	Compliance of the Local Authority
5.1	531360.00	Non-Reconciliation of the Discrepancy in Bank balances.	NIL
8.1	25700000.00	Non-Adjustment Advances paid for Deposit works.	NIL
14.2	13486525.00	Non-Utilisation of the balance Amt. paid for Deposit works.	NIL
Total	39717885.00		

Hence the Local Authority is once again impressed upon to submit the necessary compliance of the outstanding paras of the last year audit report comprising money value of Rs.39717885/- at the appropriate authorities i.e. DAO(LFA), Sambalpur at the earliest possible for the better interest of the Institution & compliance reported.

18.2 - POSITION OF LIQUID ASSETS AND LIABILITIES AS ON 31st MARCH 2018-

Despite issue of audit objection regarding production of the position of Liquid Assets & Liabilities as on 31st March 2018, the Local authority failed to produce the same to audit. However this position was worked out by audit basing upon the information available from the different cash books, Paid Bill register for the year 2018-19, of which an abstract position is furnished below:

Showing the Position of Liquid Assets & Liabilities of GM University, Sambalpur As on 31st March 2018

LIABILITIES			ASSETS		
SL.	Particulars of Liabilities	Amount(Rs.)	SL.	Particulars of Liquid Assets	Amount(Rs.)
1	Un-Spent Grant as on 31.03.2018	2335329.00	1	Amt. Kept as Cash, Bank & Treasury balance etc. as on 31.03.2018	61112639.72
2	Non-Remitted Fees & Fines	3.00	2	Amt. of Investment as on 31.03.2018	26033548.00
3	Refundable SD/EMD	0.00	3	Advance Recoverable	34584230.00
4	Un-Paid Salary & Wages:-		4	Outstanding Rent Recoverable	0.00
	Salary/PC etc. of VC & COF	290384.00	5	Loan Recoverable(If any)	0.00
	Remuneration to Guest Faculties	492300.00	6	Other Liquid Assets(If any)	0.00
	Remuneration to NonTeaching Staffs	17500.00			
	Wages of DWL staffs	62550.00			
5	H.Rent & Facilitation charges of VC	56500.00			
6	Hire Charges of Vehicle of VC & COF	148301.00			
7	Un-Paid Bills for other purposes	1292383.00			
8	Security Agency Charges	313513.00			
9	Energy Charges payable	2953.00			
10	News Paper Bill	2072.00			
11	Other Liabilities(If any)	0.00			
	Total of Liabilities:-	5013788.00		Total of Assets:-	121730417.72
	Asset over Liabilities	116716629.72		Liabilities over Asset	0.00
	Grand Total:-	121730417.72		Grand Total:-	121730417.72

18.3 - STUDENT STRENGTH FOR THE YEAR.2017-18-

The student strength in respect of different stream-wise of this University during the academic session 2017-18 as available from the local authority to this audit is furnished here under:-

GANGADHAR MEHER UNIVERSITY, SAMBALPUR											
ACTUAL STUDENT STRENGTH IN PG/MBA/MCA/MFC CLASS FOR THE ACADEMIC SESSION 2017-18											
Subject		Sanctioned Strength	Actual Strength	General		Scheduled Caste		Scheduled Tribes		Total	
				Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
SCIENCE:-											
Botany	Part-I	16	16	4	5	1	2	0	4	5	11
	Part-II	16	16	1	7	0	4	1	3	2	14
Chemistry	Part-I	16	15	4	5	2	1	1	2	7	8
	Part-II	16	16	6	6	2	1	0	1	8	8
Comp. Science	Part-I	16	16	5	9	1	0	1	0	7	9
	Part-II	16	16	8	4	0	2	0	2	8	8
Mathematics	Part-I	40	40	19	5	3	3	3	6	25	14
	Part-II	40	40	15	13	5	3	2	2	22	18
Physics	Part-I	16	15	6	6	0	2	0	1	6	9
	Part-II	16	14	7	5	0	1	1	0	8	6
Zoology	Part-I	16	14	3	6	1	1	0	3	4	10
	Part-II	16	15	4	6	1	2	1	1	6	9
		240	233	82	77	16	22	10	25	108	124
Commerce	Part-I	48	48	11	17	2	6	4	8	17	31
	Part-II	48	48	11	18	4	4	3	8	18	30
Total		96	96	22	35	6	10	7	16	35	61
ARTS:-											
Economics	Part-I	48	46	12	21	3	5	0	5	15	31
	Part-II	48	42	9	21	1	1	3	7	13	29
Education	Part-I	40	39	4	18	2	5	1	9	7	32
	Part-II	40	37	6	22	2	1	1	5	9	28
English	Part-I	32	29	4	15	5	0	2	3	11	18
	Part-II	32	31	5	17	6	1	0	5	11	20
Geography	Part-I	16	15	3	6	1	2	0	3	4	11
	Part-II	16	15	2	4	3	2	4	0	9	6
History	Part-I	64	63	15	31	4	5	4	4	23	40
	Part-II	64	57	13	15	6	9	3	11	22	35
Odia	Part-I	16	16	5	6	1	2	0	2	6	10
	Part-II	16	16	3	7	0	3	2	1	5	11
Philosophy	Part-I	16	6	2	4	0	0	0	0	2	4
	Part-II	16	8	0	2	0	1	0	5	0	8
Pol. Science	Part-I	32	31	10	9	3	2	1	6	14	17
	Part-II	32	29	8	9	5	3	2	2	15	14
Psychology	Part-I	32	31	4	25	0	1	0	2	5	26
	Part-II	32	31	6	14	1	7	0	3	7	24
Sanskrit	Part-I	48	48	6	34	1	3	0	4	7	41
	Part-II	48	48	8	34	2	2	0	2	10	38
Total		688	638	125	314	46	55	23	79	195	443
Self-Financing:-											
M.B.A.	Part-I	60	52	30	18	2	1	0	1	20	32
	Part-II	60	49	20	23	1	4	0	1	21	28
Total		120	101	50	41	3	5	0	2	41	60
M.C.A.	Part-I	30	26	7	13	2	2	0	2	9	17

	Part-II	30	34	18	16	0	0	0	0	18	16
	Part-III	30	26	12	12	2	0	0	0	14	12
Total		90	86	37	41	4	2	0	2	41	45
MBA (FM)	Part-I	60	59	22	23	5	1	3	5	30	29
	Part-II	60	50	26	17	4	0	1	2	31	19
Total		120	109	48	40	9	1	4	7	61	48
GRAND TOTAL		1024	1263	364	548	84	95	44	131	480	783

ACTUAL STUDENTS STRENGTH IN M.PHIL CLASS FOR THE ACADEMIC SESSION 2018

GANGADHAR MEHER UNIVERSITY, SAMBALPUR

Subject	Sanctioned	Actual	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength	strength	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Botany	8	7	0	3	1	1	1	1	2	5
Chemistry	8	4	2	1	0	0	0	1	2	2
Commerce	8	8	4	1	1	1	0	1	5	3
Economics	8	8	3	3	1	0	1	0	5	3
Education	8	8	3	2	0	1	0	2	3	5
English	8	7	2	4	1	0	0	0	3	4
Geography	8	8	3	3	1	0	0	1	4	4
History	8	8	2	3	2	0	1	0	5	3
Mathematics	8	8	3	3	2	0	0	0	5	3
Odia	8	8	2	2	2	0	1	1	5	3
Philosophy	8	8	1	5	1	0	0	1	2	6
Pol. Science	8	8	2	4	0	0	1	1	3	5
Psychology	8	8	2	4	0	1	0	1	2	6
Sanskrit	8	8	2	5	0	1	0	0	2	6
Zoology	8	7	1	3	0	1	1	1	2	5
Total	120	113	32	46	12	6	6	11	50	63

ACTUAL STUDENTS STRENGTH IN Ph. D. CLASS FOR THE ACADEMIC SESSION 2018

GANGADHAR MEHER UNIVERSITY, SAMBALPUR

Subject	Sanctioned	Actual	General		Scheduled Caste		Scheduled Tribes		Total		
	Strength	strength	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	
Chemistry	Approved Seat	3	2	0	1	0	0	0	3	0	
Commerce		4	3	1	0	0	0	0	4	0	
Economics		1	0	1	0	0	0	0	0	1	
Education		7	3	2	0	2	0	0	5	2	
Geography		2	0	1	0	0	0	1	0	2	
Odia		9	1	3	1	1	1	3	0	5	4
Pol. Science		3	0	1	0	2	0	0	0	3	
Zoology		2	1	0	0	0	0	0	1	1	
Total			31	10	9	2	5	3	2	18	13

ACTUAL STUDENT'S STRENGTH IN U.G. STREAM

IN RESPECT OF ARTS/SCIENCE/COMMERCE/BBA/BSC.IST/INT.BED CLASSES FOR THE ACADEMIC SESSION - 2017-18

GANGADHAR MEHER UNIVERSITY, SAMBALPUR

Class	Sanctioned	Actual	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength	Strength	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+3 Arts 1st Year	492	493	143	130	67	40	60	53	270	223

+3 Arts 2nd Year	492	517	136	149	65	51	58	58	259	258
+3 Arts 3rd Year	492	570	184	186	73	34	48	45	305	265
Total	1476	1580	463	465	205	125	166	156	834	746
+3 Science 1st Year	256	261	88	72	26	18	39	18	153	108
+3 Science 2nd Year	256	259	82	76	24	21	32	24	138	121
+3 Science 3rd Year	256	315	119	126	23	13	19	15	161	154
Total	768	835	289	274	73	52	90	57	452	383
+3 Commerce 1st Year	384	419	126	127	56	27	47	36	229	190
+3 Commerce 2nd Year	384	415	145	131	39	26	49	25	233	182
+3 Commerce 3rd Year	384	442	136	172	45	24	36	29	217	225
Total	1152	1276	407	430	140	77	132	90	679	597
BBA 1st Year	48	47	20	18	2	5	1	1	23	24
BBA 2nd Year	48	51	28	20	1	1	1	0	30	21
BBA 3rd Year	48	48	17	23	2	2	0	4	19	29
Total	144	146	65	61	5	8	2	5	72	74
BSCIST 1st year	32	32	16	11	2	1	0	2	18	14
BSCIST 2nd year	32	34	17	11	3	0	1	2	21	13
BSCIST 3rd year	32	32	10	14	0	4	2	2	12	20
Total	96	98	43	36	5	5	3	6	51	47
BA B.ED. 1st year	50	50	12	18	4	6	6	4	22	28
BA B.ED. 2nd year	50	50	11	20	3	6	1	9	15	35
Total	100	100	23	38	7	12	7	13	37	63
BSC B.ED 1st year	50	50	8	21	4	8	0	9	12	38
BSC B.ED 2nd year	50	49	7	22	5	5	3	7	15	34
Total	100	99	15	43	9	13	3	16	27	72
Grand Total	3836	4134	1305	1347	444	292	403	343	2152	1982

18.4 - STAFF STRENGTH FOR THE YEAR.2017-18-

The staff strength of various categories in different section & department-wise working in this University during the academic session 2017-18 as available from the local authority to this audit is furnished here under:-

**STAFF LIST OF BOTH GAZETTED AND NON-GAZETTED OFFICERS FROM 01.04.2017 TO 31.03.2018
GANGADHAR MEHER UNIVERSITY, SAMBALPUR**

GAZETTED OFFICERS		
SL. NO.	NAME AND DESIGNATION	REMARKS
1	Dr. Smt. Smita Devi, PRINCIPAL & Reader in English	Retired on 31.03.2018
2	Sri S.K.Patel, Reader in Physics	Retired on 30.04.2017
3	Sri Nirakar Naik, Lecturer(SS) in Odiya	Retired on 31.12.2017
4	Dr. Binod Ku. Acharya, Reader Physics	
5	Dr. Ram Kishore Pradhan, Reader	Retired on 31.08.2017
6	Dr. Smt. Bishnupriya Hota, Reader	
7	Dr. Mrs. Jyotsnarani Rao, Reader	
8	Dr. Niranjan Mishra, Reader	
9	Sri Sanjaya Ku Panigrahi, Reader Eng	Retired on 31.05.2017
10	Sadan Kumar Paul, Reader in Hindi	
11	Dr Sachikanta Balabantaray, Reader	Retired on 30.06.2017
12	Sri Pradeep Ku. Naik, Reader	
13	Dr. Pradeep Ku. Das, Reader	
14	Dr. Jayanta Ku Tripathy, Reader San	
15	Dr. Asit Ku. Das, Reader	
16	Smt. Shantilata Nayak, Reader Hist	Retired on 30.09.2017
17	Dr. Smt. Jyoti Mishra, Reader in Hindi	
18	Dr. M.P. Mishra, Reader in Geog.	
19	Dr. Smt. Namita Pattnaik, Reader Geog.	
20	Dr. Lambodar Sahoo, Reader	
21	Dr. Harihar Sarangi, Reader	
22	Dr. Noubihari Pradhan, Reader	
23	Dr. Smt. Sikata Panda, Reader	
24	Dr. Shyama Charan Acharya, Reader in Comm.	
25	Dr. Smt. Lily Sahu, Reader in Eng.	
26	Dr. Smt. Rajashree Baral, Reader	
27	Dr. Mihir Kumar Das, Reader	
28	Dr. Hema Kumar Nayak, Reader in Zool.	
29	Smt. Prabhati Panda, Reader	
30	Sri Rajanikanta Seth, Lecturer In History.	
31	Sri Sharat Kumar Majhi, Reader in Econ.	
32	Dr. Tripurari Narayan Pr. Pati, Reader Pol.	
33	Dr. Mahendra Prasad Behera, Reader Edn	
34	Smt. Sulagna Choudhury, Lecturer Phil.	
35	Sri Uma Charan Pati, Lecturer in Econs	
36	Sri Pitabas Bhoi, Lecturer in Econ	
37	Dr. Murali Dhar Majhi, Lecturer in Econ	
38	Sri Sanjya Mishra, Lecturer in Geog	
39	Sri Alok Kumar Naik, Lecturer in Math	
40	Sri Dullava Kumar Sa, Lecturer in History	
41	Dr. Shyam Bhoi, Lecturer in Odia	
42	Sri Alok Kumar Patel, Lecturer in Math	
43	Smt Samita Acharya, Lecturer in Psycho	
44	Sri Pradeep Kumar Harpal, Lect. Comm	
45	Sri Satya Narayan Chaulia, Lect in Chem	
NON-GAZETTED		
1	Sri Bira Kishore Panda, Jr. Clerk	
2	Sri Balabanta Dharua, O.S.	Retired on 30.09.2017

3	Sri Nityananda Dakua, Sr. Clerk	Retired on 30.09.2017
4	Sri Narasingha Mishra, Sr. Clerk.	Retired on 30.09.2018
5	Sri Barma Munda, Lab. Attd.	Retired on 31.05.2018
6	Sri Somanath Kisan Lab.Attd	Retired on 30.04.2017
7	Sri Bamadev Mandodari, Spec.Collector	Retired on 30.04.2018
8	Sri Jhasaketan Pradhan, Attd.	
9	Sri Chakradhar Biswal Attd.	
10	Sri Nilanchala Dash, Demon.	Retired on 30.04.2018
11	Sri Gopal Ch.Patel, Sr. Clerk	Retired on 30.04.2018
12	Sri Kaushik Kumar Dhar, Junior Clerk	
13	Sri Ranjit Nath, Attd	
14	Sri Debadhi Sahu, Attd	
15	Sri Nimai Sahu, Attd.	
16	Sri Subash Ch. Pattanaik, Attd,	
17	Sri Baidhar Singh, Head Clerk	
18	Smt. Kasturiba Behera, Demon.	
19	Sri Kailash Ch.Pasayat, Jr. Clerk	
20	Sri Biswambar Chandan, Attd	
21	Sri Surendra Ku. Dash, Demon.	
22	Sri Debendra Pr. Nath, S.K.	
23	Sri Shyam Sundar Mishra, S.K..	Retired on 31.03.2017
24	Sri Bihari Oram, Attd	
25	Smt. Saudamini Dhar, Attd	
26	Sri Sarathi Pattnaik, Lib.Choukidar	
27	Sri Jugal Kishor Pradhan, Attd.	
28	Smt.Puspangini Pattanaik,Asst.Lib.	
29	Sri Biranchi Kisan, Lab Attd.	Expired on 24.12.2017
30	Sri Byomakesh Dhar, Lab.Attd	
31	Sri Debendra Nath Parida,Lab. Attd.	
32	Sri Anurag Kumar, Jr. Clerk	
33	Smt.Ramamani Maharana,Lab.Attd	
34	Sri Ramnarayan Pradhan, Mali	
35	Smt.Sushila Ghemiri Chhetri,Lab.Attd.	Retired on 30.06.2018
36	Smt. Shanti Devi Chhetri , Lab.Attd	
37	Sri Upendra Suna , S.K.	
38	Smt. Padmini Padhee, Lab.Attd	
39	Sri Ganesh Naharki, N.W.M.	
40	Sri Bidesi Kisan, Jr. Mech.	
41	Sri Rameswar Kumbhar, Lab.Attd.	
42	Sri Arabinda Dhar, Lab.Attd	
43	Sri Nihar Ranjan Nayak, Carpenter	
44	Sri Kishor Ku.Barua, S.K.	
45	Sri Ram Narayan Besan,Lab. Asst.	
46	Sri Mrutyunjay Padhi, Comp.Asst.	
47	Sri Binay Ku. Mishra, Jr. Clerk	
48	Smt. Jyotshnamayee Luha, Sp.Col	
49	Sri Aswini Ku. Majhi, Lab.Attd.	
50	Sri Sudhir Ku.Panigrahi, Comp.Prog	
51	Sri Biswanath Munda, Sp. Collector	
52	Smt. Gita Devi Sahi, Office Attendant	

18.5 - Position of Disbursement of Pre/Post-Matric Scholarship during the year.2017-18-

During this audit it is observed that, on account of e-payment of different types scholarships to respective bank accounts of the eligible students duly sanctioned by DWO, Sambalpur, no such cash book in this regard has not been maintained in this University since years together. Therefore on verification of the relevant file as produced to this audit, the position of disbursement of Pre/Post-Matric Scholarship during the year.2017-18 has been worked out as furnished below:-

Details of Scholarship Paid to eligible students during the Academic year.2017-18

Type of Scholarship	Sanction Order No./Date	Sanctioned Strength	Amt. of Scholarship paid through DWO, Sambalpur	Sanction Type
Post Matric Scholarship-OBC/SEBC	R/8/3056/6/26-263584/23.10.2017	100 nos.	462100	Renewal
(Do)	R/8/3056/6/26-265994/03.11.2017	67 nos.	315905	Renewal
(Do)	R/8/3056/6/26-270374/07.11.2017	5 nos.	40795	Renewal
(Do)	R/8/3056/6/26-262310/18.10.2017	75 nos.	314005	Renewal
(Do)	R/8/3056/6/26-270174/06.11.2017	38 nos.	264631	Renewal
(Do)	R/8/3056/6/26-264927/24.10.2017	15 nos.	62290	Renewal
(Do)	R/8/3056/6/26-271415/10.11.2017	2 nos.	23440	Renewal
Post Matric Scholarship-SC	R/8/3056/1/24-263586/23.10.2017	101 nos.	681610	Renewal
(Do)	R/8/3056/1/24-265992/03.11.2017	78 nos.	469370	Renewal
(Do)	R/8/3056/1/24-270268/06.11.2017	42 nos.	295560	Renewal
(Do)	R/8/3056/1/24-261646/18.10.2017	103 nos.	579000	Renewal
(Do)	R/8/3056/1/24-264923/24.10.2017	25 nos.	142520	Renewal
(Do)	R/8/3056/1/24-270488/07.11.2017	2 nos.	6520	Renewal
Post Matric Scholarship-OBC/SEBC	R/8/3056/6/26-270271/18.11.2017	99 nos.	583265	Fresh
(Do)	R/8/3056/6/26-261560/24.10.2017	35 nos.	170715	Fresh
(Do)	R/8/3056/6/26-281333/25.11.2017	1 nos.	5290	Fresh
(Do)	R/8/3056/6/26-284352/28.11.2017	1 nos.	6300	Fresh
Post Matric Scholarship-OBC/SEBC	R/8/3056/6/26-272319/18.11.2017	11 nos.	49975	Renewal
(Do)	R/8/3056/6/26-278050/22.11.2017	5 nos.	38085	Fresh
(Do)	R/8/3056/6/26-278069/22.11.2017	4 nos.	19390	Renewal
(Do)	R/8/3056/6/26-266266/03.11.2017	48 nos.	225065	Fresh
(Do)	R/8/3056/6/26-286951/2012.2017	1 nos.	3540	Renewal
Post Matric Scholarship-SC	R/8/3056/1/24-270761/18.11.2017	74 nos.	530000	Fresh
(Do)	R/8/3056/1/24-272341/18.11.2017	7 nos.	38820	Renewal
(Do)	R/8/3056/1/24-265749/03.11.2017	69 nos.	522870	Fresh

(Do)	R/8/3056/1/24-261679/24.10.2 017	35 nos.	199520	Fresh
(Do)	R/8/3056/1/24-277593/22.11.2 017	15 nos.	78050	Fresh
(Do)	R/8/3056/1/24-270265/07.11.2 017	7 nos.	37630	Fresh
(Do)	R/8/3056/1/24-270762/10.11.2 017	5 nos.	36620	Renewal
(Do)	R/8/3056/1/24-281306/25.11.2 017	2 nos.	8800	Fresh
(Do)	R/8/3056/1/24-282380/25.11.2 017	1 nos.	4350	Fresh
(Do)	R/8/3056/1/24-279563/22.11.2 017	3 nos.	13050	Renewal
Post Matric Scholarship-ST	R/8/3056/2/25-272381/18.11.2 017	5 nos.	34350	Renewal
(Do)	R/8/3056/2/25-279565/22.11.2 017	1nos.	6530	Renewal
(Do)	R/8/3056/2/25-270702/10.11.2 017	6 nos.	36860	Renewal
(Do)	R/8/3056/2/25-270502/07.11.2 017	3 nos.	15320	Renewal
(Do)	R/8/3056/2/25-270266/06.11.2 017	33 nos.	183840	Renewal
(Do)	R/8/3056/2/25-263577/23.10.2 017	124 nos.	748640	Renewal
(Do)	R/8/3056/2/25-261806/18.10.2 017	78 nos.	452610	Renewal
(Do)	R/8/3056/2/25-266001/03.11.2 017	59 nos.	360280	Renewal
(Do)	R/8/3056/2/25-264915/24.10.2 017	33 nos.	191990	Renewal
(Do)	R/8/3056/2/25-278056/22.11.2 017	6 nos.	43140	Fresh
	Total:-		8302641.00	

18.6 - 18.6- Abstract Financial Position of Hostel Accounts for the year.2017-18-

The abstract financial position of Hostel Accounts i.e. Silver Jubilee hostel & LH-II hostel along with the details of the closing balances are worked out as furnished below:-

(1) Silver Jubilee Hostel:-

Abstract Financial Position of Silver Jubilee Hostel for the FY.2017-18			
Sl.	Particulars	Amount(Rs.)	Remarks
1	O. B As on 01.04.2017	2970490.39	
2	Receipt during the Yr.2017-18	4060315.31	
3	Total	7030805.70	
4	Expr. During the Yr.2017-18	3601609.00	
5	C.B. As on 31.03.2018(Audit)	3429196.70	
6	C.B. As on 31.03.2018(C.Book)	3429196.70	
7	Difference(if any)	0.00	

Details of Closing Balance as on 31.03.2018:-

Details of Closing Balance as on 31.03.2018

Sl.	Particulars	Account No.	Amount(Rs.)
1	Fixed Deposit Receipt	21010310013700	1000000.00
2	Fixed Deposit Receipt	21010310015575	500000.00
3	Fixed Deposit Receipt	21010310016077	500000.00
4	Interest on FDR No.	21010310013700	732807.00
5	UCO Bank Budharaja	90380100000153	603030.70
6	PO Deposit		30.00
7	Cash in hand		93329.00
8	Others		0.00
	Total:-		3429196.70

(2)LH-II Hostel:-
Abstract Financial Position of LH-II Hostel for the FY.2017-18

Sl.	Particulars	Amount(Rs.)	Remarks
1	O. B As on 01.04.2017	2892288.00	
2	Receipt during the Yr.2017-18	1409792.00	
3	Total	4302080.00	
4	Expr. During the Yr.2017-18	1306721.00	
5	C.B. As on 31.03.2018(Audit)	2995359.00	
6	C.B. As on 31.03.2018(C.Book)	2995359.00	
7	Difference(if any)	0.00	

Details of Closing Balance as on 31.03.2018:-
Details of Closing Balance as on 31.03.2018

Sl.	Particulars	Account No.	Amount(Rs.)
1	Fixed Deposit Receipt	896295	972500.00
2	Fixed Deposit Receipt	149434	200653.00
3	Fixed Deposit Receipt	149435	200653.00
4	Fixed Deposit Receipt	517432	143841.00
5	Fixed Deposit Receipt	517433	164284.00
6	Fixed Deposit Receipt	517434	164283.00
7	Fixed Deposit Receipt	517435	164283.00
8	Fixed Deposit Receipt	517436	164283.00
9	Fixed Deposit Receipt	431109	757604.00
11	UCO Bank Account	295	62975.00
12	Cash		0.00
	Total:-		2995359.00

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - Audit on Loans/PF Deposits-

1. No loans have been incurred/ outstanding against this University till 31st March 2018.
2. No such EPF/CPF deductions have been yet made from any employees till 31st March 2018.

PARA: 20 RESULT OF AUDIT AND CONCLUSION
20.1 - Remarks On Maintenance of Account
Result of Audit:-

As a Result of this Audit a sum of Rs.17308535.00 is kept under objection which includes Rs.73767.00 as suggested for recovery.

GENERAL REMARKS:-

On completion of audit of this University account for the financial year 2017-18 it was concluded that,

1. The state of maintenance of cash books is somehow satisfactory,
2. Analysis of Head-wise balance at the end of the month as well as at the end of the year was not classified,
3. Abstract of Head-wise Receipt & Expenditure was not worked out,
4. Reconciliation of Bank position was not worked out either at the end of the month or year,
5. Scheme-wise Grant/UC Register & Register of Investments was not maintained,
6. Register of student collection/DCB register was not at all maintained.
7. Expenditure were incurred only basing upon the approval of BOM, without approved budgetary provision & also no step was seems taken for approval of the budget from the Govt.in ET&ET dept.
8. The techno-economical viability of the construction works executed through various Govt. Agencies were not assessed properly prior to obtaining UC from the respective executing agencies.
9. Although huge sum was spent towards construction/repair of staff quarters, but no such sizable amount towards quarter rent was recovered on account of wrong assessment of quarter rent.
10. Advances were not promptly adjusted within limited time resulted lagging of un-adjusted advance from years together.
11. No action was taken towards sale proceed of un-used computer accessories/furniture & fixtures, despite huge purchase of fresh materials every year.
12. No such Work Register/Asset Register was maintained to watch the creation of capital assets in a particular year as well the genuineness of renovation & repair.

Keeping in view of the above, the Local Authority was once again suggested to be vigil about the aforementioned facts & may initiate sincere steps to rectify/avoid the same in future for the better interest of this institution & have a transparent accounting system.

As a result of this Audit transactions involving a sum of Rs 17308535.00 are held under objection which include an amount of Rs 73767.00 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	8.1	0.00	3973784.00	0.00	0.00	0.00	
2	13.2	59142.00	59142.00	0.00	0.00	0.00	
3	14.1	14625.00	14625.00	0.00	0.00	0.00	

4	15.1	0.00	13260984.00	0.00	0.00	0.00
Total		73767.00	17308535.00	0.00	0.00	0.00

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

Cetrified that the accounts of Gangadhar Meher University for the financial year 2017-2018 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