

**LOCAL FUND AUDIT, SAMBALPUR, ODISHA**

CATEGORY : University		Audit Report No : 557872/AR/2020-2021-SAMBALPUR
<b>PARA: 1 TITLE SHEET</b>		
1	Name of the Institution :	<b>Gangadhar Meher University</b>
2	Year of Accounts under Audit :	<b>2018-2019 2019-2020</b>
3	Name of the Local Authority during the year of A/Cs :	<p>VICE-CHANCELLORS- 1.PROF.ATANU KUMAR PATI, FROM 01.04.2018 TO 31.03.2020.</p> <p>REGISTRARS- 1.PROF. SHYAMA CH. ACHARYA, I.C. REGISTER, FROM 01.04.2018 TO 03.05.2018 2.SRI GIRISH CHANDRA SINGH, OAS-SB, FROM 04.05.2018 TO 31.03.2020.</p> <p>COMPTROLLER OF FINANCE- 1.SRI BISWAJIT MOHANTY, OFS-JB, FROM 01.04.18 TO 29.10.2018 2.DR. SHYAMA CH. ACHARYA, ASSO.PROF., I.C., C.O.F., FROM 29.10.2018 TO 09.07.2019 3.SRI DEBABRATA BEHERA, OFS-JB, FROM 10.07.2019 TO 31.08.2019 4.DR. SHYAMA CH. ACHARYA, ASSO.PROF., I.C., C.O.F. FROM 31.08.2019 TO 31.03.2020</p>
	Name of the Local Authority at the time of Audit :	<p>VICE-CHANCELLORS- 1.PROF.ATANU KUMAR PATI, FROM 26.05.2020 TO TILL DATE.</p> <p>REGISTRARS- 1.SRI GIRISH CHANDRA SINGH, OAS-SB, FROM 26.05.2020 TO TILL DATE.</p> <p>COMPTROLLER OF FINANCE- 1.DR. SHYAMA CH. ACHARYA, ASSO.PROF., I.C., C.O.F. FROM 26.05.2020 TO TILL DATE.</p>
4	Duration of Audit :	26-05-2020 To 21-07-2020 (Mandays Consumed :- 59.5)

5	Name of the Auditors :	SURGEON GAGARIA - Lead Auditor(26-05-2020 to 21-07-2020) Jitendra Sethi - Auditor(26-05-2020 to 21-07-2020) SURYA NAYAYAN MUNSHI - Auditor(26-05-2020 to 21-07-2020) RASHMI RANJAN NAYAK - Auditor(26-05-2020 to 21-07-2020)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Gangadhar Meher University							0		

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Service Postage Stamps	27.05.2020 B.T.	4737.00	4737.00	PAGE NO.19	NIL
2	Service Postage Stamps	27.05.2020 B.T.	4737.00	4737.00	PAGE NO.19	NIL
3	Cash in hand	27.05.2020 B.T.	NIL	NIL	G M UNIVERSITY CASH BOOK PAGE NO-	NIL
4	Cash in hand	27.05.2020 B.T.	NIL	NIL	G M UNIVERSITY CASH BOOK PAGE NO-	NIL
5	Measurement Books	27.05.2020 B.T.	NIL	NIL	Not Maintained	NIL
6	Measurement Books	27.05.2020 B.T.	NIL	NIL	Not Maintained	NIL
7	Miscellaneous Receipt Books	27.05.2020 B.T.	205	205	STOCK REGISTER PAGE-03-200 NOS. RECEIPT BOOK STOCK REGISTER G.M.COLLEGE PAGE NO.95-05 NOS	NIL
8	Miscellaneous Receipt Books	27.05.2020 B.T.	205	205	STOCK REGISTER PAGE-03-200 NOS. RECEIPT BOOK STOCK REGISTER G.M.COLLEGE PAGE NO.95-05 NOS	NIL

**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.27.05.2020 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**

<b>SIno</b>	<b>List Records/Register</b>
1	Cash Books
2	Bank Books
3	Payment vouchers/Receipt Vouchers
4	Money Receipt Books
5	Counterfoils of issued Cheques
6	Salary and Allowances Payable Register
7	Bank Pass Books
8	Non-Consumable Stock Register
9	Consumable Stock Register
10	Pay Bill Register
11	Bill Register
12	Treasury Book of Drawal
13	Utilisation Certificate files
14	Log Book of Vehicles
15	Stamp Account Register

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

<b>SIno</b>	<b>List Records/Register</b>
1	Journal Register
2	Fixed Assets Register
3	Journal/Contra Vouchers
4	BALANCE SHEET at the end of the year
5	RECEIPT & PAYMENT ACCOUNT for the year end
6	INCOME & EXPENDITURE ACCOUNT for the year end
7	Vehicle Advance Register
8	House Building Loan Register
9	Festival Advance Register
10	Bank Loan Register
11	Pay Advance Register
12	T.A. Advance Register
13	T.A. Control Register
14	College dues Register
15	TDR Register/Investment Register
16	General Ledger
17	Security deposit Register
18	Retention Money Register
19	Earnest Money Deposit Register
20	Salary Control Register
21	Advances from

	Parties/Contractors/suppliers/employees
22	CPF Register
23	GPF Register
24	Register of Nomination for GPF/CPF
25	Demand-Collection-Balance Register of fees recoverable from students/colleges
26	Loan Ledger
27	Allotment Register
28	SD/EMD Register
29	Alphabetical Sheet
30	Endowment Register
31	Foundation Fund Register

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

Sino	List Records/Register
1	Register of Cheques Issued
2	Advance Register
3	BD/CHEQUE Receipt Register
4	Deposits with various Authorities
5	Works Register
6	Grand-in-Aid Register
7	Advance Ledger
8	Service Books

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

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

**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 arised 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.

**PARA: 4 FINANCIAL POSITION**
**Gangadhar Meher University - 2018-2019**

Slno	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 19 CASH BOOKS	01-04-2018	871461 87.72	574130 998.02	661277 185.74	208754 260.42	31-03-2019	452522 925.32	31-03-2019	452522 925.32	0.00	
	<b>GRAND TOTAL</b>		<b>871461 87.72</b>	<b>574130 998.02</b>	<b>661277 185.74</b>	<b>208754 260.42</b>		<b>452522 925.32</b>		<b>452522 925.32</b>	<b>0.00</b>	

**Gangadhar Meher University - 2019-2020**

Slno	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 21 CASH BOOKS	01-04-2019	452522 925.32	280970 856.08	733493 781.40	318667 056.22	31-03-2020	414826 725.18	31-03-2020	411485 617.39	334110 7.79	Difference is narrated below
	<b>GRAND TOTAL</b>		<b>452522 925.32</b>	<b>280970 856.08</b>	<b>733493 781.40</b>	<b>318667 056.22</b>		<b>414826 725.18</b>		<b>411485 617.39</b>	<b>334110 7.79</b>	

**Comments**

The financial position of this University for the year 2018-19 & 2019-20 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 31.03.2019 & 31.03.2020 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.2018-19**

SL.	Name of the Cash Book	OB as on 01.04.2018 (As per Audit)	Receipt During the Yr.2018-19	Total	Expenditure During the Yr.2018-19	CB as on 31.03.2019 (As per Audit)	CB as on 31.03.2019 (As per Cash Book)	Difference (Audit-C.Book)
1	2	3	4	5	6	7	8	9
1	G.M.University(GEN) Cash Book	7758692.60	138369620.23	146128312.83	58371299.10	87757013.73	87757013.73	0.00
2	G.M.Unv(Govt.A/c) Cash Book	3.00	266994.00	266997.00	3.00	266994.00	266994.00	0.00
3	G.M.Auto(Govt.A/c) Cash Book	0.00	99588268.00	99588268.00	99588268.00	0.00	0.00	0.00
4	G.M.Auto(PL A/c) Cash Book	14030133.67	857310.00	14887443.67	2638267.01	12249176.66	12249176.66	0.00
5	GM University Exam Cash Book	15756.43	8905841.00	8921597.43	7821066.66	1100530.77	1100530.77	0.00
6	GM Autonomus Exam Cash Book	12043669.92	1440337.00	13484006.92	3449148.20	10034858.72	10034858.72	0.0
7	B.Sc Computer Sc.Cash Book	6840464.00	1738815.00	8579279.00	1142141.80	7437137.20	7437137.20	0.00
8	M.Sc Computer Sc.Cash Book	1740300.00	969851.00	2710151.00	213000.00	2497151.00	2497151.00	0.00
9	MCA Cash Book	16485637.59	2887774.00	19373411.59	1391507.90	17981903.69	17981903.69	0.0
10	HVET Cash Book	22082392.00	16690807.00	38773199.00	10944951.96	27828247.04	27828247.04	0.00
11	Integrated BED Cash Book	4331872.00	10480359.00	14812231.00	932677.00	13879554.00	13879554.00	0.00
12	YRC Cash Book	364651.20	89859.00	454510.20	0.00	454510.20	454510.20	0.00
13	Infrastructure Cash Book	1290064.61	379080.00	1669144.61	273251.00	1395893.61	1395893.61	0.0
14	UGC Cash Book	153503.70	134104.00	287607.70	219200.00	68407.70	68407.70	0.00
15	e-Admissio	7577.00	1477.00	9054.00	438.00	8616.00	8616.00	0.00

	n Cash Book							
16	NSS Cash Book	1470.00	0.00	1470.00	0.00	1470.00	1470.00	0.0
17	Endowment Cash Book(Opened from Dt .25.02.19)	0.00	644000.00	644000.00	160.00	643840.00	643840.00	0.0
18	Seminar and Workshop Cash Book(Opened from 31.05.18)	0.00	9006423.79	9006423.79	8429950.79	576473.00	576473.00	0.0
19	Rusa Fund Cash Book(Opened from 26.06.18)	0.00	281680078.00	281680078.00	13338930.00	268341148.00	268341148.00	0.0
	Grand Total (SL.1 to 19):-	87146187.72	574130998.02	661277185.74	208754260.42	452522925.32	452522925.32	0.00

**ABSTRACT OF RECEIPT & EXPENDITURE IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY, SAMBALPUR FOR THE YEAR.2019-20**

SL.	Name of the Cash Book	OB as on 01.04.2019 (As per Audit)	Receipt During the Yr.2019-20	Total	Expenditure During the Yr.2019-20	CB as on 31.03.2020 (As per Audit)	CB as on 31.03.2020 (As per Cash Book)	Difference (Audit-C.Book)
1	2	3	4	5	6	7	8	9
1	G.M.University(GEN) Cash Book	87757013.73	128320126.12	216077139.85	99496818.40	116580321.45	113239463.66	3340857.79
2	G.M.Unv(Govt.A/c) Cash Book	266994.00	2485.00	269479.00	0.00	269479.00	269479.00	0.00
3	G.M.Auto(Govt.A/c) Cash Book	0.00	105258900.00	105258900.00	105258900.00	0.00	0.00	0.00
4	G.M.Auto(PL A/c) Cash Book	12249176.66	86295.00	12335471.66	9646050.00	2689421.66	2689421.66	0.00
5	GM University Exam Cash Book	1100530.77	8708234.00	9808764.77	8899096.23	909668.54	909668.54	0.00
6	GM	10034858.	1713067.0	11747925.	460.00	11747465.	11747465.	0.0

	Autonomus Exam Cash Book	72	0	72		72	72	
7	B.Sc Computer Sc.Cash Book	7437137.20	1360223.00	8797360.20	1049727.92	7747632.28	7747632.28	0.00
8	M.Sc Computer Sc.Cash Book	2497151.00	603083.00	3100234.00	1572068.42	1528165.58	1528165.58	0.00
9	MCA Cash Book	17981903.69	1190309.00	19172212.69	1137973.82	18034238.87	18034238.87	0.0
10	HVET Cash Book	27828247.04	3271063.00	31099310.04	19361176.18	11738133.86	11738133.86	0.00
11	Integrated BED Cash Book	13879554.00	571375.96	14450929.96	1791303.65	12659626.31	12659626.31	0.00
12	YRC Cash Book	454510.20	16236.00	470746.20	0.00	470746.20	470746.20	0.00
13	Infrastructure Cash Book	1395893.61	336995.00	1732888.61	52430.00	1680458.61	1680458.61	0.0
14	UGC Cash Book	68407.70	2415.00	70822.70	0.00	70822.70	70822.70	0.00
15	e-Admission Cash Book	8616.00	305.00	8921.00	0.00	8921.00	8921.00	0.00
16	NSS Cash Book	1470.00	0.00	1470.00	0.00	1470.00	1470.00	0.00
17	Endowment Cash Book(Opened from Dt .25.02.19)	643840.00	137173.00	781013.00	36500.00	744513.00	744513.00	0.00
18	Seminar and Workshop Cash Book(Opened from 31.05.18)	576473.00	2837690.00	3414163.00	1236449.60	2177713.40	2177713.40	0.00
19	Project Fund Cash Book(Opened from 13.01.20)	0.00	80375.00	80375.00	80125.00	250.00	0.00	250.00
20	Rusa Fund Cash Book(Opened from	268341148.00	9974506.00	278315654.00	69047977.00	209267677.00	209267677.00	0.00

	26.06.18)							
21	OHEPEE Cash Book(Open ed on 18.03.20)	0.00	16500000. 00	16500000. 00	0.00	16500000. 00	16500000. 00	0.00
	<b>Grand Total (SL.1 to 21):-</b>	<b>452522925 .32</b>	<b>280970856 .08</b>	<b>733493781 .40</b>	<b>318667056 .22</b>	<b>414826725 .18</b>	<b>411485617 .39</b>	<b>3341107.7 9</b>

**Reasons of Difference:-**

1	Closing Balance as per Cash Books	Rs.411485617.39
2	Add: Interest accrued in bank but receipt not taken to cash book. The details are dealt in Para-13-1	1382014.00
	Less: Bank charges debited to bank but the said amount not taken to cash book. The details are dealt in Para-14-3	-10894.22
	Add:Students Fund collected on different dates not taken to Cash Book	1967988.01
	Add:Excess expenditure booked in General Cash Book vide vr no 30/16.07.19 Actual Rs.12000.00 Shown Rs.14000.00	2000.00
		Rs.414826725.18

**Details of Closing Balances of Different Cash Books as on 31.03.2019 & 31.03.2020:-**

The classified position of the Closing Balances of different cash books(Both as per Audit & Cash Book) as on 31.03.2019 & 31.03.2020 is as furnished below:-

<b>DETAILS OF CLOSING BALANCE IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY AS ON 31.03.2019(As per Audit &amp; Cash Books)</b>						
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	0.00	87757013.73	0.00	0.00	87757013.73
2	G.M.Unv(Govt. A/c) Cash Book	0.00	266994.00	0.00	0.00	266994.00
3	G.M.Auto(Govt .A/c) Cash	0.00	0.00	0.00	0.00	0.00

4	G.M.Auto(PL A/c) Cash Book	0.00	3578922.34	0.00	8670254.32	12249176.66
5	GM University Exam Cash Book	0.00	1100530.77	0.00	0.00	1100530.77
6	GM Autonomus Exam Cash Book	0.00	19858.72	10015000.00	0.00	10034858.72
7	B.Sc Computer Sc.Cash Book	0.00	1017744.20	6419393.00	0.00	7437137.20
8	M.Sc Computer Sc.Cash Book	0.00	2497151.00	0.00	0.00	2497151.00
9	MCA Cash Book	0.00	7981903.69	10000000.00	0.00	17981903.69
10	HVET Cash Book	0.00	27828247.04	0.00	0.00	27828247.04
11	Integrated BED Cash Book	0.00	13879554.00	0.00	0.00	13879554.00
12	YRC Cash Book	0.00	454510.20	0.00	0.00	454510.20
13	Infrastructure Cash Book	0.00	1395893.61	0.00	0.00	1395893.61
14	UGC Cash Book	0.00	68407.70	0.00	0.00	68407.70
15	e-Admission Cash Book	0.00	8616.00	0.00	0.00	8616.00
16	NSS Cash Book	0.00	1470.00	0.00	0.00	1470.00
17	Endowment Cash Book(Opened from Dt .25.02.19)	0.00	643840.00	0.00	0.00	643840.00
18	Seminar and Workshop Cash Book(Opened from 31.05.18)	0.00	576473.00	0.00	0.00	576473.00
19	Rusa Fund Cash Book(Opened from 26.06.18)	0.00	268341148.00	0.00	0.00	268341148.00
	<b>Grand Total (SL.1 to 19):-</b>	<b>0.00</b>	<b>417418278.00</b>	<b>26434393.00</b>	<b>8670254.32</b>	<b>452522925.32</b>

**DETAILS OF CLOSING BALANCE IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY AS ON 31.03.2020(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	0.00	113239463.66	0.00	0.00	113239463.66
2	G.M.Unv(Govt. A/c) Cash Book	0.00	269479.00	0.00	0.00	269479.00
3	G.M.Auto(Govt .A/c) Cash Book	0.00	0	0.00	0.00	0.00
4	G.M.Auto(PL A/c) Cash Book	0.00	0.34	0.00	2689421.32	2689421.66
5	GM University Exam Cash Book	0.00	909668.54	0.00	0.00	909668.54
6	GM Autonomus Exam Cash Book	0.00	1732465.72	10015000.00	0.00	11747465.72
7	B.Sc Computer Sc.Cash Book	0.00	893957.28	6853675.00	0.00	7747632.28
8	M.Sc Computer Sc.Cash Book	0.00	1528165.58	0.00	0.00	1528165.58
9	MCA Cash Book	0.00	8034238.87	10000000.00	0.00	18034238.87
10	HVET Cash Book	0.00	11738133.86	0.00	0.00	11738133.86
11	Integrated BED Cash Book	0.00	12659626.31	0.00	0.00	12659626.31
12	YRC Cash Book	0.00	470746.20	0.00	0.00	470746.20
13	Infrastructure Cash Book	0.00	1680458.61	0.00	0.00	1680458.61
14	UGC Cash Book	0.00	70822.70	0.00	0.00	70822.70
15	e-Admission Cash Book	0.00	8921.00	0.00	0.00	8921.00
16	NSS Cash Book	0.00	1470.00	0.00	0.00	1470.00
17	Endowment Cash	0.00	244513.00	500000.00	0.00	744513.00

	Book(Opened from Dt .25.02.19)					
18	Seminar and Workshop Cash Book(Opened from 31.05.18)	0.00	2177713.40	0.00	0.00	2177713.40
19	Project Fund Cash Book(Opened from 13.01.20)	0.00	0.00	0.00	0.00	0.00
20	Rusa Fund Cash Book(Opened from 26.06.18)	0.00	209267677.00	0.00	0.00	209267677.00
21	OHEPEE Cash Book(Opened on 18.03.20)	0.00	16500000.00	0.00	0.00	16500000.00
	<b>Grand Total (SL.1 to 21):-</b>	<b>0.00</b>	<b>381427521.07</b>	<b>27368675.00</b>	<b>2689421.32</b>	<b>411485617.39</b>

**Reconciliation of P.L. Account balance between Treasury Pass book & P.L.A/c Cash Book as on 31.03.2020:-**

1. C.B of Treasury Pass Book as on 31.3.2020 :- Rs.**2689421.32**
2. C.B of P.L.A/C Cash book as on 31.3. 2020 :- Rs.**2689421.32**
3. Difference (If any) :- **NIL**

**FINANCIAL STATEMENT OF HEAD-WISE RECEIPTS IN RESPECT OF DIFF.CASH BOOKS OF GM UNIVERSITY, SAMBALPUR FOR THE YEAR 2018-19**

SL.	Head of Account	Receipt During 2018-19	Remarks
(1).	<b>GM University(GENERAL) Cash Book:-</b>		
(A).	<b>Govt. Grant Received:-</b>		
	GIA(Salary/Non-Salary) Grant for VC & COF	3037500	
	Grant for Career Council Center	0	
	Grant for Civil Service Coaching	0	
	Infrastructure Development Grant	60000000	
	<b>Total :-</b>	<b>63037500</b>	
(B).	<b>Collection from Self-Finance Courses:-</b>		
	BSc Computer Science Programme	1290000	

	Civil Service Coaching fees	109000	
	French Language course fees		
	HVET(Professional courses)	17249580	
	Integrated BED Programme	10591500	
	MCA Programme	2301500	
	MSc Computer Science Programme	340000	
	Phd Course Fees	272000	
	Phd Research Center fees		
	<b>Total :-</b>	<b>32153580</b>	
<b>( C ).</b>	<b>Student Collection:-</b>		
	Annual Fees	1610920	
	BC	10800	
	CC	680200	
	Cost of On line Adm. Form	3015215	
	CPF	184100	
	DAC	1750	
	DIC	180	
	DM	1600	
	DRC	3300	
	EXAM MANAGEMENT	2232200	
	F.L Admission	102000	
	Foundation Day	52863	
	GMU ADMISSION FEE	1447625	
	HCM	1220	
	IA	382140	
	INS	6294	
	Insurance	4276	
	IT/TCS	330440	
	Lab	220160	
	LF	24000	
	Library	812309	
	Mark	342580	
	Migration	128100	
	Migration Fees	587950	
	Mphil	521000	
	MSC ETC CF	420000	
	National Social Service	52820	
	OUTREACH PROGRAMME	112750	
	PCM	100	



	PG CSC CF	260000
	PG PAYMENT SEAT	1320000
	PGAF	1513100
	Photocopy	2500
	PRACTICAL	438800
	PUBLICATION	327145
	RANK	3800
	REC	7900
	SEMINAR WORK	1562500
	SP	187725
	SPORTS &GAME	191560
	STUDENT AFFIAR	1070625
	Transcript	300
	UGAF	2060725
	Unclassified Amount Received from ICICI	105090.89
	UNIVERSITY DEVLOPMENT	2015265
	UNIVERSITY DIGIT.	428250
	Unv.Exam Fees	4818410
	Wi-Fi	525100
	YRC	52820
	<b>Total :-</b>	<b>30180507.89</b>
<b>(D).</b>	<b>Miscllenous collection:-</b>	
	Accrual of Bank Interest	685894
	Bhima Bhoi Research Chair	1898000
	Cost of Tender Paper	1001887
	CPF	260190
	GPF	533500
	GSLI	5760
	HRA	2336
	Interest on FD	50000
	IT	795845
	LIC	2316
	Miscllenous collection:-	300
	Performance Security	10000
	PT	8500
	Received from Odisha Bio Diversity Board	225000
	Received from Seminar & Workshop Cash Book	7455414.34
	Room Rent	63090
	<b>Total :-</b>	<b>12998032.34</b>
	<b>TOTAL of (1):-</b>	<b>138369620.23</b>

<b>(2).</b>	<b>GM University(Govt. Account) Cash Book:-</b>		
	Collection of Admission fees	97197.00	
	Collection of Fees & Fines	133057.00	
	Collection of H.S.R fees	36740.00	
	<b>TOTAL of (2):-</b>	<b>266994.00</b>	
<b>(3).</b>	<b>GM Autonomous(Govt. Account) Cash Book:-</b>		
	Fees & Fines collected	7285.00	
	Festival Advance	570000.00	
	GIS	244500.00	
	GPF(Final/Temporary)	17733310.00	
	Other Allowance	31732.00	
	Pay & Allowances of Adhoc/Guest Lecturers	4889476.00	
	Pay & Allowances of Regular Gazetted (Teaching)/Non-Teaching Staffs	60299716.00	
	Prov. Pension	7736268.00	
	RCM	335060.00	
	Unutilised E .L.	7740921.00	
	<b>TOTAL of (3):-</b>	<b>99588268.00</b>	
<b>(4).</b>	<b>GM Autonomous(PL Account) Cash Book:-</b>		
	National Social Service	50.00	
	Annual Fees	2725.00	
	Annual Sports Univ.Share	650.00	
	Auto.College Exam fees	807725.00	
	GM Auto. Dev fees		
	Insurance	10.00	
	MCA(CF) Fees	20000.00	
	Refund Cash by Sri S C Pattanaik	26100.00	
	Wi-Fi		
	YRC	50.00	
	<b>TOTAL of (4):-</b>	<b>857310.00</b>	
<b>(5).</b>	<b>HVET Cash Book:-</b>		
	Accrual of Bank Interest	911727.00	
	Fund Received from GM Unv(Gen) Cash Book	15779080.00	
	<b>TOTAL of (5):-</b>	<b>16690807.00</b>	
<b>(6).</b>	<b>G.M.University(EXAM) Cash Book:-</b>		
	Accrual of Bank Interest	31801.00	

	Exam Fees Received from GM Unv(Gen) C.Book	8873640.00	
	Verification of Mark-Sheet	400.00	
	<b>TOTAL of (6):-</b>	<b>8905841.00</b>	
<b>(7).</b>	<b>G.M.Autonomus (EXAM) Cash Book:-</b>		
	Accrual of Bank Interest	58926.00	
	Accrual of FD Interest (31.01.2019)	669496.00	
	Exam fees Received from GM Auto(P/L) C. Book	703765.00	
	Verification of Mark-Sheet	8150.00	
	<b>TOTAL of (7):-</b>	<b>1440337.00</b>	
<b>(8 ).</b>	<b>YRC Cash Book:-</b>		
	Accrual of Bank Interest	13889.00	
	YRC Fees Received from GM Unv(Gen) C.Book	75970.00	
	<b>TOTAL of (8):-</b>	<b>89859.00</b>	
<b>(9 ).</b>	<b>BSc Comp. Science Cash Book:-</b>		
	Accrual of Bank Interest	27970.00	
	Accrual of FD Interest (31.01.2019)	400845.00	
	Received course fees from GMU (Gen) Cash book	1310000.00	
	<b>TOTAL of (9):-</b>	<b>1738815.00</b>	
<b>(10 ).</b>	<b>MSc Comp. Science Cash Book:-</b>		
	Accrual of Bank Interest	69851.00	
	Received course fees from GMU (Gen) Cash book	900000.00	
	<b>TOTAL of (10):-</b>	<b>969851.00</b>	
<b>(11 ).</b>	<b>MCA Cash Book:-</b>		
	Accrual of Bank Interest	341833.00	
	Accrual of FD Interest (31.03.2019)	527346.00	
	Received course fees from GMU (Gen) Cash book	1960000.00	
	TDS Refund by Bank	58595.00	
	<b>TOTAL of (11):-</b>	<b>2887774.00</b>	
<b>(12 ).</b>	<b>Integrated BED Cash Book:-</b>		
	Accrual of Bank Interest	248859.00	
	Received course fees from GMU (Gen) Cash book	10231500.00	
	<b>TOTAL of (12):-</b>	<b>10480359.00</b>	
<b>(13 ).</b>	<b>Infrastructure Cash</b>		

	<b>Book:-</b>		
	Accrual of Bank Interest	44641.00	
	Center Expenses OSSB Exam	59000.00	
	Rent from UCO Bank	161879.00	
	Room Rent for IGNOU Entrance	113560.00	
	<b>TOTAL of (13):-</b>	<b>379080.00</b>	
<b>(14).</b>	<b>UGC Cash Book:-</b>		
	UGC Grant Research	130000.00	
	Accrual of Bank Interest	4104.00	
	<b>TOTAL of (14):-</b>	<b>134104.00</b>	
<b>(15).</b>	<b>e-Admission Cash Book:-</b>		
	Accrual of Bank Interest	1477.00	
	<b>TOTAL of (15):-</b>	<b>1477.00</b>	
<b>(16).</b>	<b>NSS Cash Book:-</b>		
	Receipt(If any)	0.00	
	<b>TOTAL of (16):-</b>	<b>0.00</b>	
<b>(17)</b>	<b>Endowment Cash Book:-</b>		
	Certificate Fees	144000.00	
	Sponsored amount for Gold Medal	500000.00	
	<b>TOTAL of (17):-</b>	<b>644000.00</b>	
<b>(18)</b>	<b>Semistar &amp; Workshop Cash Book:-</b>		
	Accrual of Bank Interest	130812.00	
	National Seminar	10000.00	
	Received course fees from GMU (Gen) Cash book	1163418.00	
	Recruitment Fees	7607593.79	
	Sponsorship from VC Conclave	94600.00	
	<b>TOTAL of (18):-</b>	<b>9006423.79</b>	
<b>(19)</b>	<b>Rusa Fund Cash Book:-</b>		
	Accrual of Bank Interest	6680078.00	
	Rusa Grant	275000000.00	
	<b>TOTAL of (19):-</b>	<b>281680078.00</b>	
	<b>Total of Receipts( Sl.1 to Sl.19):-</b>	<b>574130998.02</b>	
	<b>Opening Balance as on 01.04.2018 :-</b>	<b>87146187.72</b>	
	<b>Grand Total:-</b>	<b>661277185.74</b>	

**FINANCIAL STATEMENT OF HEAD-WISE EXPENDITURE IN RESPECT OF DIFF.CASH BOOKS OF GM**

**UNIVERSITY, SAMBALPUR FOR THE YEAR 2018-19**

SL.	Head of Account	Expr. During 2018-19	Remarks
(1).	<b>GM University(GENERAL) Cash Book:-</b>		
(A).	<b>Govt. Grant Expenditure:-</b>		
	GIA(Salary/Non-Salary) Grant Expr. For Salary/PC & Perquisite of VC & COF.	6597114.96	
	Civil Service Coaching Grant Expr.	432927	
	Constr. Of Career Council Center	15335	
	Infrastructure Dev. Grant Expr.		
	<b>Total :-</b>	<b>7045376.96</b>	
(B).	<b>Expr.of Self-Finance Course Funds:-</b>		
	Trf. to BED Cash Book	10231500	
	Trf. to BSc Comp. Sc Cash book	510000	
	Trf. to Exam Cash book	8873640	
	Trf. to HVET Cash Book	15779080	
	Trf. to MCA Cash Book	1940000	
	Trf. to MSc Comp. Sc Cash book	1700000	
	Trf. to Seminar & workshop Cash book	1163418	
	Trf. to YRC Cash book	52150	
	<b>Total :-</b>	<b>40249788.00</b>	
(C).	<b>Expr. From Student Collection:-</b>		
	Admission Fund Expr.	2694211.5	
	Athelatic Fund Expr.	78700	
	Bio Diversity Fund	213742	
	Common Room Fund	9000	
	Cycle Stand Expr.	35200	
	Development Fund Expr.	4811259.98	
	Faculty Society Fund	9690	
	Foundation Day Fund	79565	
	French Language Fund	57500	
	Identity Card Fund	4608	
	Laboratory Dev.Fund	13290	
	Library Dev. Fund	124638.9	
	Recruitment Fund	675131.86	
	Refund of Admission fees	426695	

	Science Socicety	5000	
	Student Council/Annual Function	160160	
	Students Affair Fund	19400	
	University Sports Fund Expr.	49000	
	<b>Total :-</b>	<b>9466792.24</b>	
<b>( D ).</b>	<b>Miscllenous Expr:-</b>		
	Bank Com./Cost of Cheque Book	654.9	
	CPF	260190	
	GPF	533500	
	GSLI	5760.00	
	HRA	2336	
	IT	795845	
	LIC	2316	
	Office Expenses	240	
	PT	8500	
	<b>Total :-</b>	<b>1609341.90</b>	
	<b>TOTAL of (1):-</b>	<b>58371299.10</b>	
<b>(2).</b>	<b>GM University(Govt. Account) Cash Book:-</b>		
	Deposit of Fees & Fines	3.00	
	Deposit of H.S.R fees	0.00	
	Others	0.00	
	<b>TOTAL of (2):-</b>	<b>3.00</b>	
<b>(3).</b>	<b>GM Autonomous(Govt. Account) Cash Book:-</b>		
	Fees & Fines collected	7285.00	
	Festival Advance	570000.00	
	GIS	244500.00	
	GPF(Final/Temporary)	17733310.00	
	Other Allowance	31732.00	
	Pay & Allowances of Adhoc/Guest Lecturers	4889476.00	
	Pay & Allowances of Regular Gazetted (Teaching)/Non-Teaching Staffs	60299716.00	
	Prov. Pension	7736268.00	
	RCM	335060.00	
	Unutilised E .L.	7740921.00	
	<b>TOTAL of (3):-</b>	<b>99588268.00</b>	
<b>(4).</b>	<b>GM Autonomous(PL Account) Cash Book:-</b>		
	Bank Com/Cheque cost	0.01	

	Common Room Fund		
	Cycle Stand		
	Hon. For Skill Dev. In English		
	Library Dev. Fund		
	Purchase of Furniture	1914462.00	
	Trf. Of MCA Funds	20000.00	
	Trf. to Autonomus Exam Cash Book	703765.00	
	Trf. to YRC Cash Book	40.00	
	<b>TOTAL of (4):-</b>	<b>2638267.01</b>	
<b>(5).</b>	<b>HVET Cash Book:-</b>		
	Advertisement	23557.00	
	Bank Com/Cheque cost	264.96	
	Convocation	915286.00	
	Cost of Newspaper	7840.00	
	Deposit of EMD for Tender work		
	Energy Bill	23334.00	
	House rent for VC Residence	300000.00	
	Internet Connection to VC Res.	15902.00	
	National Workshop	71070.00	
	Office Expenses	3000.00	
	Paid to HVET Trust(25% & 50% share)	8319738.00	
	Paid to M/s Angel Security Services	1108798.00	
	Payment to C A Firms towards IT Return	6600.00	
	Placement	2000.00	
	Platinum Ceremony	27517.00	
	Remuneration for HVET works	39000.00	
	T A to VC	32369.00	
	T V Charges of VC	31479.00	
	Telephone bill	17197.00	
	<b>TOTAL of (5):-</b>	<b>10944951.96</b>	
<b>(6).</b>	<b>G.M.University(EXAM) Cash Book:-</b>		
	Bank Com/Cheque cost	161.66	
	Office Expenses	55626.00	
	Paid for Answer Script/Question Parer & Conduct of Exam		

	Paid to Angel Security services/CARE Securities	204122.00	
	Paid towards Valuation/Publication of Result	2557126	
	Printing of Certificate	2796247.00	
	Purchase of Silver Medal	178974.00	
	Rem. For Exam work	1974210.00	
	Wages	54600.00	
	<b>TOTAL of (6):-</b>	<b>7821066.66</b>	
<b>(7).</b>	<b>G.M.Autonomus (EXAM) Cash Book:-</b>		
	Bank Com/Cheque cost	620.20	
	Office Expenses	538258.00	
	Paid for Question Parer for Sem.Exam	1498246.00	
	Paid to Angel Security services/CARE Securities	579224.00	
	Paid towards DWL wages	266700.00	
	Printing of Certificate	566100.00	
	<b>TOTAL of (7):-</b>	<b>3449148.20</b>	
<b>(8 ).</b>	<b>YRC Cash Book:-</b>		
	Red-cross Camp Expr.	0.00	
	<b>TOTAL of (8 ):-</b>	<b>0.00</b>	
<b>(9 ).</b>	<b>BSc Comp. Science Cash Book:-</b>		
	Remuneration Paid to Guest Faculty	406000.00	
	Bank Com/Cheque cost	11.80	
	Paid to Angel Security services/CARE Securities	165230.00	
	Paid to Contractual Non-Teaching staffs	570900.00	
	Purchase of Computer Materials etc.		
	<b>TOTAL of (9):-</b>	<b>1142141.80</b>	
<b>(10 ).</b>	<b>MSc Comp. Science Cash Book:-</b>		
	Office Expenses	0.00	
	Remuneration Paid to Guest Faculty	213000.00	
	<b>TOTAL of (10):-</b>	<b>213000.00</b>	
<b>(11 ).</b>	<b>MCA Cash Book:-</b>		
	Advertisement		
	Office Expenses		
	Paid to Angel Security services/CARE Securities	343077.90	



	Paid to DWL staffs	445200.00	
	Remuneration Paid to Guest Faculty	564000.00	
	Repair of AC Machine	39230.00	
	<b>TOTAL of (11):-</b>	<b>1391507.90</b>	
<b>(12).</b>	<b>Integrated BED Cash Book:-</b>		
	Office Expenses	500.00	
	Remuneration Paid to Guest Faculty	932177.00	
	<b>TOTAL of (12):-</b>	<b>932677.00</b>	
<b>(13).</b>	<b>Infrastructure Cash Book:-</b>		
	Conduct of OSSB Exam	59000.00	
	Gangadhar Meher Jayanti	27725.00	
	Office Expenses	19600.00	
	Postal Expenses	31000.00	
	Trf. to General Cash Book	135926.00	
	<b>TOTAL of (13):-</b>	<b>273251.00</b>	
<b>(14).</b>	<b>UGC Cash Book:-</b>		
	RNGF Scholarship	89200.00	
	UGC Grant Research	130000.00	
	<b>TOTAL of (14):-</b>	<b>219200.00</b>	
<b>(15).</b>	<b>e-Admission Cash Book:-</b>		
	e-filing cost paid		
	Payment of Telephone Bill	438.00	
	<b>TOTAL of (15):-</b>	<b>438.00</b>	
<b>(16).</b>	<b>NSS Cash Book:-</b>		
	Expenditure(if any)	0.00	
	<b>TOTAL of (16):-</b>	<b>0.00</b>	
<b>(17)</b>	<b>Endowment Cash Book</b>		
	Bank Com/Cheque cost	160.00	
	<b>TOTAL of (17):-</b>	<b>160.00</b>	
<b>(18)</b>	<b>Semistar &amp; Workshop Cash Book:-</b>		
	8 th Platinum Jubilee Lecture Series	5250.00	
	Bank Com/Cheque cost	386.45	
	Diversion to General Cash Book	7455414.34	
	Refund of Recruitment Fees	181000.00	
	Sponsorship from VC Conclave	94600.00	
	Workshop	693300.00	

	<b>TOTAL of (18):-</b>	<b>8429950.79</b>	
<b>(19)</b>	<b>Rusa Fund Cash Book:-</b>		
	Deposit Works	13338930.00	
	<b>TOTAL of (19):-</b>	<b>13338930.00</b>	
	<b>Total of Expenditure( Sl.1 to Sl.19):-</b>	<b>208754260.42</b>	
	<b>Closing Balance as on 31.03.2019:-</b>	<b>452522925.32</b>	
	<b>Grand Total:-</b>	<b>661277185.74</b>	

**FINANCIAL STATEMENT OF HEAD-WISE RECEIPTS IN RESPECT OF DIFF.CASH BOOKS OF GM UNIVERSITY, SAMBALPUR FOR THE YEAR 2019-20**

SL.	Head of Account	Receipt During 2019-20	Remarks
<b>(1).</b>	<b>GM University(GENERAL) Cash Book:-</b>		
<b>(A).</b>	<b>Govt. Grant Received:-</b>		
	GIA(Salary/Non-Salary) Grant for VC & COF	53516000	
	Grant for Career Council Center		
	Grant for Civil Service Coaching		
	Grant for Water Charges	35000	
	Infrastructure Development Grant		
	<b>Total :-</b>	<b>53551000</b>	
<b>(B).</b>	<b>Collection from Self-Finance Courses:-</b>		
	BSc Computer Science Programme	1260000	
	Civil Service Coaching fees	119900	
	French Language course fees		
	HVET(Professional courses)	15387000	
	Integrated BED Programme	11810000	
	MCA Programme	2390000	
	MSc Computer Science Programme	740000	
	Phd Course Fees	279000	
	Phd Research Center fees		
	<b>Total :-</b>	<b>31985900</b>	
<b>( C).</b>	<b>Student Collection:-</b>		
	Almuni	463000	

	Annual Fees	976709
	BC	69600
	CLC	42236
	Cost of On line Adm. Form	2282985
	CPF	
	DAC	800
	Degree Certificates	212128
	DIC	2310
	DM	2500
	DRC	8400
	EXAM MANAGEMENT	731650
	F.L Admission	69000
	Foundation Day	13430
	GMU ADMISSION FEE	17950
	HCM	25
	HSR	240
	IA	200
	INS	4
	Insurance	
	IT/TCS	51580
	Labotary	32020
	LF	
	Library	1340820
	Mark	
	Migration	176952
	Migration Fees	
	Mphil	588000
	National Social Service	20
	NCC	59700
	OUTREACH PROGRAMME	214850
	PG CSC CF	
	PG PAYMENT SEAT	2130000
	PGAF	2103025
	Photocopy	500
	POS Test	11.11
	PRACTICAL	
	PUBLICATION	644550
	RANK	1700
	REC	7100
	REGISTRATION FEES	463000
	SEMINAR WORK	3793450
	SP	4165
	SPORTS &GAME	426100

	STUDENT AFFIAR	2148450	
	TCS	107360	
	Transcript	4400	
	UGAF	2214135	
	Unclassified Amount Received from HDFC	1962888.01	
	UNIVERSITY DEVELOPMENT	2478050	
	UNIVERSITY DIGIT.	859380	
	Unv.Exam Fees	9684750	
	Verification of Mark-Sheet	300	
	Wi-Fi	134300	
	YRC	20	
	<b>Total :-</b>	<b>36524743.12</b>	
<b>(D).</b>	<b>Miscellaneous collection:-</b>		
	Accrual of Bank Interest	2420245	
	Bhima Bhoi Research Chair		
	Cost of Tender Paper	4000	
	CPF	189000	
	GPF	511000	
	GSLI	5760	
	HRA		
	Interest on FD		
	IT	880000	
	LIC	2316	
	Miscellaneous collection:-	14	
	Performance Security	574398	
	PT	7000	
	Received from Seminar & Workshop Cash Book		
	Recovery from salary advance	1665000	
	Room Rent		
	<b>Total :-</b>	<b>6258733</b>	
	<b>TOTAL of (1):-</b>	<b>128320376.12</b>	
<b>(2).</b>	<b>GM University(Govt. Account) Cash Book:-</b>		
	Collection of Admission fees	0.00	
	Collection of Fees & Fines	0.00	
	Collection of H.S.R fees	2485.00	
	<b>TOTAL of (2):-</b>	<b>2485.00</b>	
<b>(3).</b>	<b>GM Autonomous(Govt. Account) Cash Book:-</b>		

	Fees & Fines collected	1018.00
	Festival Advance	540000.00
	GIS	194400.00
	GPF(Final/Temporary)	34952673.00
	HBA Advance	500000.00
	Other Allowance	460854.00
	Other Expenses	167000.00
	Pay & Allowances of Adhoc/Guest Lecturers	4439040.00
	Pay & Allowances of Regular Gazetted (Teaching)/Non-Teaching Staffs	49225824.00
	Prov. Pension	10270289.00
	RCM	67500.00
	Travelling Expenses	20000.00
	Unutilised E .L.	4420302.00
	<b>TOTAL of (3):-</b>	<b>105258900.00</b>
<b>(4).</b>	<b>GM Autonomous(PL Account) Cash Book:-</b>	
	Annual Fees	2894.00
	Auto.College Exam fees	83401.00
	<b>TOTAL of (4):-</b>	<b>86295.00</b>
<b>(5).</b>	<b>HVET Cash Book:-</b>	
	Accrual of Bank Interest	866063.00
	Fund Received from GM Unv(Gen) Cash Book	2405000.00
	<b>TOTAL of (5):-</b>	<b>3271063.00</b>
<b>(6).</b>	<b>G.M.University(EXAM) Cash Book:-</b>	
	Accrual of Bank Interest	31863.00
	Exam Fees Received from GM Unv(Gen) C.Book	8675571.00
	Verification of Mark-Sheet	800.00
	<b>TOTAL of (6):-</b>	<b>8708234.00</b>
<b>(7).</b>	<b>G.M.Autonomus (EXAM) Cash Book:-</b>	
	Accrual of Bank Interest	10796.00
	Accrual of FD Interest (31.01.2020)	1475581.00
	Exam fees Received from GM Auto(P/L) C. Book	213290.00
	Verification of Mark-Sheet	13400.00
	<b>TOTAL of (7 ):-</b>	<b>1713067.00</b>
<b>(8 ).</b>	<b>YRC Cash Book:-</b>	
	Accrual of Bank Interest	16066.00

	YRC Fees Received from GM Unv(Gen) C.Book	170.00	
	<b>TOTAL of (8):-</b>	<b>16236.00</b>	
<b>(9).</b>	<b>BSc Comp. Science Cash Book:-</b>		
	Accrual of Bank Interest	23941.00	
	Accrual of FD Interest (31.01.2020)	434282.00	
	Received course fees from GMU (Gen) Cash book	902000.00	
	<b>TOTAL of (9):-</b>	<b>1360223.00</b>	
<b>(10).</b>	<b>MSc Comp. Science Cash Book:-</b>		
	Accrual of Bank Interest	85083.00	
	Received course fees from GMU (Gen) Cash book	518000.00	
	<b>TOTAL of (10):-</b>	<b>603083.00</b>	
<b>(11).</b>	<b>MCA Cash Book:-</b>		
	Accrual of Bank Interest	300309.00	
	Received course fees from GMU (Gen) Cash book	890000.00	
	<b>TOTAL of (11):-</b>	<b>1190309.00</b>	
<b>(12).</b>	<b>Integrated BED Cash Book:-</b>		
	Accrual of Bank Interest	496375.96	
	Received course fees from GMU (Gen) Cash book	75000.00	
	<b>TOTAL of (12):-</b>	<b>571375.96</b>	
<b>(13).</b>	<b>Infrastructure Cash Book:-</b>		
	Accrual of Bank Interest	52597.00	
	Center Expenses OSSB Exam	32430.00	
	Rent from UCO Bank	165043.00	
	Room Rent for Entrance Exam	86925.00	
	<b>TOTAL of (13):-</b>	<b>336995.00</b>	
<b>(14).</b>	<b>UGC Cash Book:-</b>		
	Accrual of Bank Interest	2415.00	
	UGC Grant Research	0.00	
	<b>TOTAL of (14):-</b>	<b>2415.00</b>	
<b>(15).</b>	<b>e-Admission Cash Book:-</b>		
	Accrual of Bank Interest	305.00	
	<b>TOTAL of (15):-</b>	<b>305.00</b>	
<b>(16).</b>	<b>NSS Cash Book:-</b>		

	Receipt(If any)	0.00
	<b>TOTAL of (16 ):-</b>	<b>0.00</b>
<b>(17)</b>	<b>Endowment Cash Book:-</b>	
	Accrual of Bank Interest	37173.00
	Certificate Fees	0.00
	Sponsored amount for Gold Medal	100000.00
	<b>TOTAL of (17 ):-</b>	<b>137173.00</b>
<b>(18)</b>	<b>Semistar &amp; Workshop Cash Book:-</b>	
	Accrual of Bank Interest	58752
	National Seminar	10000
	Received course fees from GMU (Gen) Cash book	141450
	Recruitment Fees	2627488
	Sponsorship from VC Conclave	
	<b>TOTAL of (18 ):-</b>	<b>2837690</b>
<b>(19)</b>	<b>Project Fund Cash Book:-</b>	
	Accrual of Bank Interest	125.00
	Project Research Grant	80000.00
	<b>TOTAL of (19 ):-</b>	<b>80125.00</b>
<b>(20)</b>	<b>Rusa Fund Cash Book:-</b>	
	Accrual of Bank Interest	9974506.00
	Rusa Grant	0.00
	<b>TOTAL of (20):-</b>	<b>9974506.00</b>
<b>(21)</b>	<b>OHEEP Cash Book:-</b>	
	Accrual of Bank Interest	0.00
	OHEEP Grant	16500000.00
	<b>TOTAL of (21):-</b>	<b>16500000.00</b>
	<b>Total of Receipts( Sl.1 to Sl.21):-</b>	<b>280970856.08</b>
	<b>Opening Balance as on 01.04.2019 :-</b>	<b>452522925.32</b>
	<b>Grand Total:-</b>	<b>733493781.40</b>

**FINANCIAL STATEMENT OF HEAD-WISE EXPENDITURE IN RESPECT OF DIFF.CASH BOOKS OF GM UNIVERSITY, SAMBALPUR FOR THE YEAR 2019-20**

SL.	Head of Account	Expr. During 2019-20	Remarks
(1).	<b>GM University(GENERAL) Cash Book:-</b>		
(A).	<b>Govt. Grant Expenditure:-</b>		
	GIA(Salary/Non-Salary)	11277545.40	

	Grant Expr. For Salary/PC & Perquisite of VC & COF.		
	Bhim Bhoi Research Chair	877914.24	
	Civil Service Coaching Grant Expr.	28350.00	
	Constr. Of Career Council Center		
	Electricity Grant	7701148.42	
	Infrastructure Dev. Grant Expr.	46322760	
	<b>Total :-</b>	<b>66207718.06</b>	
<b>(B).</b>	<b>Expr.of Self-Finance Course Funds:-</b>		
	Trf. to BED Cash Book	75000	
	Trf. to BSc Comp. Sc Cash book	902000	
	Trf. to Exam Cash book	8675570	
	Trf. to HVET Cash Book	2455000	
	Trf. to MCA Cash Book	415000	
	Trf. to MSc Comp. Sc Cash book	518000	
	Trf. to Seminar & workshop Cash book	141450	
	Trf. to YRC Cash book	160	
	<b>Total :-</b>	<b>13182180.00</b>	
<b>( C).</b>	<b>Expr. From Student Collection:-</b>		
	Admission Fund Expr.	2916633.21	
	Athelatic Fund Expr.		
	Bio Diversity Fund	5000	
	Common Room Fund		
	Cycle Stand Expr.		
	Development Fund Expr.	7688038.80	
	Exam Fund	600000	
	Faculty Society Fund		
	Foundation Day Fund		
	French Language Fund	108375	
	Identity Card Fund		
	Laboratory Dev.Fund	11479	
	Library Dev. Fund	268200.91	
	N C C fund	17550	
	<b>PUBLICATION FUND</b>	<b>5250</b>	
	Recruitment Fund	5035873.83	
	Refund of Admission fees	305827.18	
	Science Scoicety		
	Student Council/Annual		



	Function		
	Students Affair Fund	1102978.66	
	University Sports Fund Expr.	331535.90	
	<b>Total :-</b>	<b>18396742.49</b>	
<b>( D ).</b>	<b>Miscellaneous Expr:-</b>		
	Bank Com./Cost of Cheque Book	15101.85	
	CPF	189000.00	
	EMD Refund	100000	
	GPF	511000.00	
	GSLI	5760.00	
	HRA		
	IT	880000.00	
	LIC	2316.00	
	Office Expenses		
	OSHEC Fund Expr.		
	PT	7000.00	
	<b>Total :-</b>	<b>1710177.85</b>	
	<b>TOTAL of (1):-</b>	<b>99496818.40</b>	
<b>(2).</b>	<b>GM University(Govt. Account) Cash Book:-</b>		
	Deposit of Fees & Fines	0.00	
	Deposit of H.S.R fees	0.00	
	Others	0.00	
	<b>TOTAL of (2):-</b>	<b>0.00</b>	
<b>(3).</b>	<b>GM Autonomous(Govt. Account) Cash Book:-</b>		
	Fees & Fines collected	1018.00	
	Festival Advance	540000.00	
	GIS	194400.00	
	GPF(Final/Temporary)	34952673.00	
	HBA Advance	500000.00	
	Other Allowance	460854.00	
	Other Expenses	167000.00	
	Pay & Allowances of Adhoc/Guest Lecturers	4439040.00	
	Pay & Allowances of Regular Gazetted (Teaching)/Non-Teaching Staffs	49225824.00	
	Prov. Pension	10270289.00	
	RCM	67500.00	
	Travelling Expenses	20000.00	
	Unutilised E .L.	4420302.00	
	<b>TOTAL of (3):-</b>	<b>105258900.00</b>	

<b>(4).</b>	<b>GM Autonomous(PL Account) Cash Book:-</b>		
	Bank Com/Cheque cost	250.00	
	Development. Fund		
	Remuneration Paid to Guest Faculty	9432500.00	
	Trf. to Autonomus Exam Cash Book	213290.00	
	Trf. to YRC Cash Book	10.00	
	<b>TOTAL of (4):-</b>	<b>9646050.00</b>	
<b>(5).</b>	<b>HVET Cash Book:-</b>		
	Bank Com./Cost of Cheque Book	859.18	
	Cost of Newspaper	23495.00	
	Energy Bill	27706.00	
	Hire Charges of Vehicle of VC & Registrar	581012.00	
	House rent for VC Residence	275000.00	
	National Workshop		
	Office Expenses	55752.00	
	Paid Salary to staffs	5416223.00	
	Paid to HVET Trust(25% & 50% share)	8887553.00	
	Paid to M/s Angel Security Services/CARE Securities	1033793.00	
	Platinum Ceremony/Convocation	402187.00	
	Purchase of Biometric Devices	382910.00	
	Purchase of Computers	2141545.00	
	Remuneration for HVET works	36000.00	
	TA of VC	66669.00	
	TA to staffs	7392.00	
	Telephone bill	10396.00	
	TV Charges of VC Res	12684.00	
	<b>TOTAL of (5):-</b>	<b>19361176.18</b>	
<b>(6).</b>	<b>G.M.University(EXAM) Cash Book:-</b>		
	Advertisement	21454.00	
	Bank Com./Cost of Cheque Book	236.23	
	Office Expenses	25417.00	
	Paid to Angel Security services/CARE Securities	951028.00	
	Paid towards DWL wages	327600.00	

	Paid towards Valuation/Publication of Result	5697055.00	
	Printing of Certificate	1626470.00	
	Rem. For Exam work	249836.00	
	<b>TOTAL of (6):-</b>	<b>8899096.23</b>	
<b>(7).</b>	<b>G.M.Autonomus (EXAM) Cash Book:-</b>		
	Bank Com./Cost of Cheque Book	460.00	
	Paid for Question Parer for Sem.Exam	0.00	
	Paid to Angel Security services	0.00	
	Paid towards DWL wages	0.00	
	Printing of Certificate	0.00	
	Rem for Exam work	0.00	
	<b>TOTAL of (7):-</b>	<b>460.00</b>	
<b>(8 ).</b>	<b>YRC Cash Book:-</b>		
	Red-cross Camp Expr.	0.00	
	<b>TOTAL of (8 ):-</b>	<b>0.00</b>	
<b>(9 ).</b>	<b>BSc Comp. Science Cash Book:-</b>		
	Remuneration Paid to Guest Faculty	366500.00	
	Bank Com./Cost of Cheque Book	153.92	
	Paid to Angel Security services/CARE Securities	178624.00	
	Paid to Contractual Non-Teaching staffs	336450.00	
	TA to staffs	168000.00	
	<b>TOTAL of (9):-</b>	<b>1049727.92</b>	
<b>(10 ).</b>	<b>MSc Comp. Science Cash Book:-</b>		
	Bank Com./Cost of Cheque Book	58.42	
	Office Expenses	15000	
	Payment of TDS	25816	
	Purchase of Materials	1232694	
	Remuneration Paid to Guest Faculty	298500	
	<b>TOTAL of (10):-</b>	<b>1572068.42</b>	
<b>(11 ).</b>	<b>MCA Cash Book:-</b>		
	Paid to Angel Security services	267673.82	
	Paid to DWL staffs	415800.00	

	Remuneration Paid to Guest Faculty	454500.00	
	<b>TOTAL of (11):-</b>	<b>1137973.82</b>	
<b>(12).</b>	<b>Integrated BED Cash Book:-</b>		
	Bank Com./Cost of Cheque Book	375.00	
	Office Expenses	91397.00	
	Remuneration Paid to Guest Faculty	1699531.65	
	<b>TOTAL of (12):-</b>	<b>1791303.65</b>	
<b>(13).</b>	<b>Infrastructure Cash Book:-</b>		
	Center Expenses OSSB	32430.00	
	Renovation of Hostel	20000.00	
	<b>TOTAL of (13):-</b>	<b>52430.00</b>	
<b>(14).</b>	<b>UGC Cash Book:-</b>		
	Refund of UGC Grant to ERO(Kolkata)	0.00	
	<b>TOTAL of (14):-</b>	<b>0.00</b>	
<b>(15).</b>	<b>e-Admission Cash Book:-</b>		
	e-filing cost paid	0.00	
	Payment of Telephone Bill	0.00	
	<b>TOTAL of (15):-</b>	<b>0.00</b>	
<b>(16).</b>	<b>NSS Cash Book:-</b>		
	Expenditure(if any)	0.00	
	<b>TOTAL of (16):-</b>	<b>0.00</b>	
<b>(17)</b>	<b>Endowment Cash Book</b>		
	Refund of Caution Money	36500.00	
	<b>TOTAL of (17):-</b>	<b>36500.00</b>	
<b>(18)</b>	<b>Semistar &amp; Workshop Cash Book:-</b>		
	8 th/9 th Platinum Jubilee Lecture Series	34190.00	
	Bank Com/Cheque cost	377.60	
	National Seminar	954677.00	
	National Workshop	168110.00	
	Office Expenses	3100.00	
	State Level Workshop	75995.00	
	<b>TOTAL of (18):-</b>	<b>1236449.60</b>	
<b>(19)</b>	<b>Project Fund Cash Book:-</b>		
	Bank Com/Cheque cost	125.00	
	Project Research Grant	80000.00	
	<b>TOTAL of (19):-</b>	<b>80125.00</b>	

<b>(20)</b>	<b>Rusa Fund Cash Book:-</b>		
	Advertisement	58934.00	
	Deposit Works	67163259.00	
	Purchase of Books	1694568.00	
	Purchase of Instruments	131216.00	
	<b>TOTAL of (20):-</b>	<b>69047977.00</b>	
<b>(21)</b>	<b>OHEEP Cash Book:-</b>		
	Accrual of Bank Interest	0.00	
	OHEEP Grant	0.00	
	<b>TOTAL of (21):-</b>	<b>0.00</b>	
	<b>Total of Expenditure( Sl.1 to Sl.21):-</b>	<b>318667056.22</b>	
	<b>Closing Balance as on 31.03.2020:-</b>	<b>414826725.18</b>	
	<b>Grand Total:-</b>	<b>733493781.40</b>	

**(NB:-The financial statements of in respect of both Receipt and Expenditure A/c of this University for the year 2018-19 & 2019-20 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.

<b>Types of Irregularities observed</b>
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-authorized Parking/Rolling of Idle funds in respect of closed/defunct schemes in PL Account as on 31<sup>st</sup> Mar 2020:-** (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.2689421.32** was rolling un-utilised since years together as idle funds as on 31<sup>st</sup> Mar. 2020, which seems to have no scope for utilization in the present or coming periods. As a result of such un-authorized parking of Govt. Grants in the PL Account without any scope of utilization may leads to :-

a) Un-authorized 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 31.3.2020 for the better interest of the ways & means position of state Govt. & compliance reported.

**3) Non-maintenance of Annual Accounts 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 2018-19 & 2019-20 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.2018-19 & 2019-20 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.

Without the approved budget for the year 2018-19 & 2019-20 all the expenditures of Rs.**208754260.42 & 318667056.22** made during the above year respectively is irregular.

**5- Irregular and improper maintenance of Cash Books:-**

As per Rule-16 of the Orissa University Accounting Manual Rules-1987 the Cash Book shall be maintained in the following manner:

i) All receipts and payments shall pass through the Cash Book, in addition to the main Cash Book, subsidiary Cash Books may be opened with the approval of Vice-Chancellor as and when necessary.

ii) The Cash Book shall be closed every day and the Section Officer shall verify the closing balance and give a

certificate to the effect every day at the bottom of the page in the Cash Book.

iii)The Finance Officer shall verify the totaling of the Cash Book at frequent intervals.

iv)The Finance Officer shall verify at least once a month, the physical cash balance and give a dated certificate to that effect.

v)The Vice-Chancellor may at any time also verify the cash balances.

vi)Whenever supervising Officers like the Finance Officer or Registrar or any Officer so authorized to verify the accounts comes across a case of actual or suspected embezzlement, defalcation or fraud, he shall forthwith investigate the matter and send a report to the Vice-Chancellor with such observations as may be necessary. The report shall be submitted within three days of such detection, in case the investigation is likely to be time taking an interim report may be submitted within two days and the final report at the end of the period allowed to him for the purpose, by the vice-Chancellor.

vii)Erasures or overwriting of an entry once made in the Cash Book is forbidden. Mistakes should be corrected by drawing the pen across the incorrect entry and inserting the correct entry in red ink between the lines. The Finance Officer shall initial every such correction and invariably date his initials.

viii)The Cash Book shall be machine numbered and before using the Cash Book a certificate shall be given by the Finance Officer certifying the number of pages it contains.

On checking of the cash books of Main Office of Gangadhar Meher University for the year -2018-19& 2019-20, the following irregularities are noticed :-

1.As required under Rule-16 of the Orissa University Accounting Rules-1987, physical verification of cash balance once in a month has not been conducted by the Finance Officer of the University.

2.The Finance Officer has not verified the totaling of the Cash Book at frequent intervals.

3.Bank reconciliation has not been done as per Rule 17 of Orissa Universities Accounts Manual, 1987 for which positive cash balance has been raised against different S.B. A/C in closing balance figure of cash book.

4.Vouchers numbers has not been furnished in the cash book in the case of advance payment.

5. Details of closing balance like cash, cash at bank, advance, drafts etc. has not been furnished in the cash book at the end of closing of the cash book. The details of closing balance should be furnished after day to day transaction.

6.Cheque Numbers & Dates are not furnished in the cash book in support of payment.

7.Vouchers number has been given from the 1<sup>st</sup> of June in the financial year instead 1<sup>st</sup> of April.

8.Vouchers number has been given in loose paper instead of in the bill.

9.Corresponding ledger no/A.R. page no not given in Cash Book.

10.Vouchers were not pasted in guard file.

11.Duplicate bills were present in the vouchers instead of corresponding purchase files.

12.Index no. of Budget head not prepared and shown in the Cash Book.

13.Acquittance Rolls are in loose sheets instead of binding in volume.

Due to such improper maintenance of cash book there is every apprehension of misappropriation of cash, diversion of funds from one head to another head of accounts etc. As such the reason of such irregular maintenance of cash book may be clarified to audit and necessary steps may be taken to maintain the University cash books as per Rule-16 of the Orissa University Accounting Manual Rules-1987.

In response to the POM the local authority agreed to follow the guidelines.



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

**Gangadhar Meher University - 2018-2019**

Slno	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference( In Rs:)(A-B)	Remarks
1	All 22 Bank Accounts	000	01-04-2018	418382817.34	31-03-2019	417418278.00	964539.34	Dicrepancy are reconcilled below
	<b>GRAND TOTAL</b>			<b>418382817.34</b>		<b>417418278.00</b>	<b>964539.34</b>	

**Gangadhar Meher University - 2019-2020**

Slno	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference( In Rs:)(A-B)	Remarks
2	All 26 Bank Accounts	000	01-04-2019	385055868.86	31-03-2020	381427521.07	3628347.79	Discrepancies in 07 mos of Bank Accounts are reconcilled below.
	<b>GRAND TOTAL</b>			<b>385055868.86</b>		<b>381427521.07</b>	<b>3628347.79</b>	

**Reconciliation**

**Bank Position for the year 2018-19 and 2019-20 :-**

The Closing balance of different Bank Accounts relating to different 16 (sixteen) No's cash books with respect to relevant Pass books as on 31. 03. 2019 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 31.03.2019**

SL. No.	Name of the Bank	Account No.	Closing Balance in Bank as per Pass book as on 31.03.209	Closing Balance in Bank as per Cash Book as on 31.03.2019	Difference	Reference Cash Book	Remarks
1	2	3	4	5	6	7	8
1	UCO Bank,Budharaja	2101021000229	64219735.84	64219735.84	0	GM Unv. (GEN) Cash book	
2	SBI,Budharaja	35795607599	128620.5	128620.5	0	GM Unv. (GEN) Cash book	
3	UCO Bank,Budharaja	21010110045411	6752744.48	6752744.48	0	GM Unv. (GEN) Cash book	
4	UCO Bank,Budharaja	21010110045480	7881080.73	6895041.32	986039.41	GM Unv. (GEN) Cash book	
5	Corporation Bank, sambalpur	520141001627645	10019296.7	10019296.7	0	GM Unv.(GEN) Cash book	
6	ICICI, Ainthapali	19405005066	8568.89	8568.89	0	GM Unv.(GEN) Cash book	
7	UCO Bank, Budharaja	21010110036600	1100530.7	1100530.77	-0.07	GM Unv. Exam) Cash	
8	UCO Bank,Budharaja	9038010000404	1017744.2	1017744.2	0	BSc.Comp.Sc	
9	UCO Bank,Budharaja	9038010000578	2497151	2497151	0	MSc.Comp.Sc Cash Book	
10	UCO Bank,Budharaja	9038010000555	7981903.69	7981903.69	0	MCA CashBook	
11	UCO Bank,Budharaja	21010110027868	27828247.04	27828247.04	0	HVET CashBook	
12	UCO Bank,Budharaja	9038010000333	19858.72	19858.72	0	GMAuto (Exam)Cash Book	
13	UCO Bank,Budharaja	90380210007	3578922.34	3578922.34	0	GM Auto.P/L CashBook	
14	UCO Bank,Budharaja	9038010000942	454510.2	454510.2	0	YRC CashBook	
15	UCO Bank,Budharaja	21010110041956	13879554	13879554	0	IntegratedBED Cash Book	

16	UCO Bank, Budharaja	9038010000704	1375893.61	1395893.61	-20000	Infrastructure Cash Book	
17	UCO Bank, Budharaja	903801100045	68407.7	68407.7	0	UGC CashBook	
18	UCO Bank, Budharaja	21010110003589	8616	8616	0	e-Admission Cash Book	
19	SCCB, Sambalpur	31(Old)	1470	1470	0	NSS CashBook	
20	Corporation Bank, sambalpur	520101249896322	576473	576473	0	SEMINAR & WORKSHOP Cash Book	
21	UCO Bank, Budharaja	21010110049501	642340	643840	-1500	ENDOWMENT Cash Book	
22	CANARA BANK, SAMBALPUR	18510101018320	268341148	268341148	0	RUSA FUND CASH BOOK	
	<b>GRAND TOTAL: -</b>		<b>418382817.34</b>	<b>417418278.00</b>	<b>964539.34</b>		

The Closing balance of different Bank Accounts relating to different 19 (Nineteen) no's cash books with respect to relevant Pass books as on 31. 03. 2020 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 31.03.2020**

SL. No.	Name of the Bank	Account No.	Closing Balance in Bank as per Pass Book as on 31.03.2020	Closing Balance in Bank as per Cash Book as on 31.03.2020	Difference	Reference Cash Book	Remarks
1	2	3	4	5	6	7	8
1	UCO Bank, Budharaja	21010210000229	52010548.47	51885890.47	124658.00	GM Univ. (GEN) Cash book	
2	UCO Bank, Budharaja	35795607599	247794.50	247794.50	0.00	GM Univ. (GEN) Cash book	
3	UCO Bank, Budharaja	21010110045411	1331878.65	1331878.65	0.00	GM Univ. (GEN) Cash book	
4	UCO Bank,	21010110045480	4012716.57	3135882.79	876833.78	GM Univ. (GEN) Cash	

	<b>Budharaja</b>					book	
5	Corporation Bank, sambalpur	5201410016 27645	3921455.36	3546977.36	374478.00	GM Univ. (GEN) Cash book	
6	ICICI, Ainthapali	0194050050 66	8568.89	8568.89	0.00	GM Univ. (GEN) Cash book	
7	H.D.F.C. BARAIPALI	5010030197 7931	55314838.0 1	53351950.0 0	1962888.01	GM Univ. (GEN) Cash book	
8	UCO Bank, <b>Budharaja</b>	2101011003 6600	1098908.54	909668.54	189240.00	GM Univ. (Exam) Cash Book	
9	UCO Bank, <b>Budharaja</b>	9038010000 0404	893957.28	893957.28	0.00	BSc. Comp.Sc	
10	UCO Bank, <b>Budharaja</b>	9038010000 0578	1528165.58	1528165.58	0.00	MSc. Comp.Sc. Cash Book	
11	UCO Bank, <b>Budharaja</b>	9038010000 0555	8034238.87	8034238.87	0.00	MCA Cash Book	
12	UCO Bank, <b>Budharaja</b>	2101011002 7868	11738133.8 6	11738133.8 6	0.00	HVET Cash Book	
13	UCO Bank, <b>Budharaja</b>	9038010000 0333	1732465.72	1732465.72	0.00	GM Auto (Exam) Cash Book	
14	UCO Bank, <b>Budharaja</b>	9038021000 0007	0.34	0.34	0.00	GM Auto. P/L Cash Book	
15	UCO Bank, <b>Budharaja</b>	9038010000 0942	470746.20	470746.20	0.00	YRC Cash Book	
16	UCO Bank, <b>Budharaja</b>	210101100 41956	12659626.3 1	12659626.3 1	0.00	Integrated B.ED. Cash Book	
17	UCO Bank, <b>Budharaja</b>	9038010000 0704	1680458.61	1680458.61	0.00	Infrastructure Cash Book	
18	UCO Bank,	9038011000 0	70822.70	70822.70	0.00	UGC Cash	

	<b>Budharaja</b>	045				Book	
19	UCO Bank,	2101011000	8921.00	8921.00	0.00	e-Admission	
	<b>Budharaja</b>	3589				Cash Book	
20	SCCB,	31(Old)	1470.00	1470.00	0.00	NSS Cash	
	<b>Sambalpur</b>					Book	
21	Corporation Bank, <b>sambalpur</b>	5201012498 96322	2277713.40	2177713.40	100000.00	SEMINAR & WORKSHO P Cash Book	
22	UCO Bank, <b>Budharaja</b>	2101011004 9501	215692.00	215692.000	0.00	ENDOWME NT Cash Book	
23	IDBI BANK, GOLEBAZA R ROAD, <b>SAMBALPU R</b>	0714104000 1132558	28821.00	28821.00	0.00	ENDOWME NT Cash Book	
24	UCO Bank, <b>Budharaja</b>	2101011005 3331	250.00	0.00	250.00	PROJECT FUND Cash Book	
25	CANARA BANK,  SAMBALPU R	0185101010 18320	209267677. 00	209267677. 00	0.00	RUSA FUND CASHBOOK	
26	UCO Bank, <b>Budharaja</b>	2101011005 4215	16500000.0 0	16500000.0 0	0.00	OHEPEE FUND CASHBOOK	
	GRAND  TOTAL:-		385055868. 86	381427521. 07	3628347.79		

**Comments regarding Non-Reconciliation of Bank balance/ Non-maintenance of Register for bank reconciliation & month-wise reconciliation statement by the local authority: -(19 Nos cash books:-**

At the end of the financial year 2019-20, it was observed that in respect of bank balance differential amount to the tune of **Rs.3628347.79** In respect 7 nos. of account was found in excess in Pass book bank balances as on 31st March 2020. 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 2019-20. However, the necessary reconciliation of such 7 nos. of bank accounts has been worked out during this audit as furnished below: -

**Reconciliation of Bank Accounts :-**

**1. UCO Bank, Budharaja, (A/c No.21010210000229): -**

1.	Balance in Bank as mentioned in Cash Book as on 31.03.2020	51885890.47
2.	Add: Accrued Interest on	124658.00

	31.12.2020 but not taken as Receipt in cash book.	
<b>3.</b>	<b>Actual Balance in Pass Book as on 31.03.2020 (1+2)</b>	<b>51885890.47</b>

**2. UCO Bank, Budharaja, (A/c No.21010110045480): -**

<b>1.</b>	<b>Balance in Bank as mentioned in Cash Book as on 31.03.2020</b>	<b>3135882.79</b>																																				
<b>2.</b>	<b>Add: Accrued Interest on 31.12.2020 on following date but not taken as Receipt in cash book.</b>	<b>(+)882628.00</b>																																				
	<table border="1"> <thead> <tr> <th>SL.NO.</th> <th>Date of Accrued</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>30.06.2019</td> <td>406980.00</td> </tr> <tr> <td>2</td> <td>25.09.2019</td> <td>325838.00</td> </tr> <tr> <td>3</td> <td>24.03.2020</td> <td>149810.00</td> </tr> <tr> <td><b>TOTAL</b></td> <td></td> <td><b>882628.00</b></td> </tr> </tbody> </table>	SL.NO.	Date of Accrued	Amount	1	30.06.2019	406980.00	2	25.09.2019	325838.00	3	24.03.2020	149810.00	<b>TOTAL</b>		<b>882628.00</b>																						
SL.NO.	Date of Accrued	Amount																																				
1	30.06.2019	406980.00																																				
2	25.09.2019	325838.00																																				
3	24.03.2020	149810.00																																				
<b>TOTAL</b>		<b>882628.00</b>																																				
<b>3.</b>	<b>Add: Deposited by student directly in bank but not taken into cash book.</b>	<b>(+) 5100.00</b>																																				
<b>4.</b>	<b>Deduct: Bank Charges excess POS Rent charges expenditure Not booked in cash book on following date.</b>	<b>(-) 10620.00</b>																																				
	<table border="1"> <thead> <tr> <th>SL.NO.</th> <th>DATE OF CHARGES</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>27.11.2019</td> <td>2124.00</td> </tr> <tr> <td>2</td> <td>11.12.2019</td> <td>2124.00</td> </tr> <tr> <td>3</td> <td>10.01.2020</td> <td>2124.00</td> </tr> <tr> <td>4</td> <td>07.02.2020</td> <td>2124.00</td> </tr> <tr> <td>5</td> <td>19.03.2020</td> <td>2124.00</td> </tr> <tr> <td><b>TOTAL</b></td> <td></td> <td><b>10620.00</b></td> </tr> </tbody> </table>	SL.NO.	DATE OF CHARGES	Amount	1	27.11.2019	2124.00	2	11.12.2019	2124.00	3	10.01.2020	2124.00	4	07.02.2020	2124.00	5	19.03.2020	2124.00	<b>TOTAL</b>		<b>10620.00</b>																
SL.NO.	DATE OF CHARGES	Amount																																				
1	27.11.2019	2124.00																																				
2	11.12.2019	2124.00																																				
3	10.01.2020	2124.00																																				
4	07.02.2020	2124.00																																				
5	19.03.2020	2124.00																																				
<b>TOTAL</b>		<b>10620.00</b>																																				
17.11	<b>Deduct: showing less deposit than DCR through POS machine has not been credit in Bank Pass book.</b>	<b>(-) 274.22</b>																																				
	<table border="1"> <thead> <tr> <th>Date of deposit</th> <th>Amount of Less</th> </tr> </thead> <tbody> <tr><td>18.6.19</td><td>4.40</td></tr> <tr><td>24.6.19</td><td>4.40</td></tr> <tr><td>24.6.19</td><td>4.80</td></tr> <tr><td>6.8.19</td><td>4.40</td></tr> <tr><td>7.8.19</td><td>4.40</td></tr> <tr><td>16.8.19</td><td>4.40</td></tr> <tr><td>19.8.19</td><td>4.40</td></tr> <tr><td>4.9.19</td><td>8.80</td></tr> <tr><td>16.9.19</td><td>4.40</td></tr> <tr><td>17.9.19</td><td>4.40</td></tr> <tr><td>7.11.19</td><td>4.40</td></tr> <tr><td>17.11.19</td><td>32.82</td></tr> <tr><td>11.12.19</td><td>3.90</td></tr> <tr><td>21.12.19</td><td>5.85</td></tr> <tr><td>24.12.19</td><td>1.95</td></tr> <tr><td>30.12.19</td><td>1.95</td></tr> <tr><td>03.01.2020</td><td>4.50</td></tr> </tbody> </table>	Date of deposit	Amount of Less	18.6.19	4.40	24.6.19	4.40	24.6.19	4.80	6.8.19	4.40	7.8.19	4.40	16.8.19	4.40	19.8.19	4.40	4.9.19	8.80	16.9.19	4.40	17.9.19	4.40	7.11.19	4.40	17.11.19	32.82	11.12.19	3.90	21.12.19	5.85	24.12.19	1.95	30.12.19	1.95	03.01.2020	4.50	
Date of deposit	Amount of Less																																					
18.6.19	4.40																																					
24.6.19	4.40																																					
24.6.19	4.80																																					
6.8.19	4.40																																					
7.8.19	4.40																																					
16.8.19	4.40																																					
19.8.19	4.40																																					
4.9.19	8.80																																					
16.9.19	4.40																																					
17.9.19	4.40																																					
7.11.19	4.40																																					
17.11.19	32.82																																					
11.12.19	3.90																																					
21.12.19	5.85																																					
24.12.19	1.95																																					
30.12.19	1.95																																					
03.01.2020	4.50																																					

17.01.2020	1.80
3.2.2020	10.52
4.2.2020	4.50
5.2.2020	4.40
7.2.2020	4.50
10.2.2020	1.80
10.2.2020	1.80
11.02.2020	1.80
12.2.2020	2.70
13.2.2020	12.60
14.2.2020	10.80
15.2.2020	8.10
17.2.2020	12.90
18.2.2020	1.80
19.2.2020	8.10
25.2.2020	5.40
25.2.2020	0.90
26.2.2020	9.00
20.2.2020	0.90
21.2.2020	0.90
2.3.2020	8.14
12.3.2020	9.00
14.3.2020	24.22
16.3.2020	23.47
<b>TOTAL</b>	<b>274.22</b>

<b>Actual Balance in Pass Book as on 31.03.2020</b>	<b>4012716.57</b>
---	-------------------

**3. CORPORATION Bank, Sambalpur, (A/c No.520141001627645): -**

	<b>Balance in Bank as mentioned in Cash Book as on 31.03.2020</b>	<b>3546977.36</b>															
<b>1.</b>	<b>Add: Accrued Interest on 31.12.2020 on following date but not taken as Receipt in cash book.</b>	<b>(+)374478.00</b>															
	<table border="1"> <thead> <tr> <th>SL.NO.</th> <th>Date of Accrued</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>30.06.2019</td> <td>164832.00</td> </tr> <tr> <td>2</td> <td>30.12.2019</td> <td>122321.00</td> </tr> <tr> <td>3</td> <td>30.03.2020</td> <td>87325.00</td> </tr> <tr> <td><b>TOTAL</b></td> <td></td> <td><b>374478.00</b></td> </tr> </tbody> </table>	SL.NO.	Date of Accrued	Amount	1	30.06.2019	164832.00	2	30.12.2019	122321.00	3	30.03.2020	87325.00	<b>TOTAL</b>		<b>374478.00</b>	
SL.NO.	Date of Accrued	Amount															
1	30.06.2019	164832.00															
2	30.12.2019	122321.00															
3	30.03.2020	87325.00															
<b>TOTAL</b>		<b>374478.00</b>															
	<b>Actual Balance in Pass Book as on 31.03.2020</b>	<b>3921455.36</b>															

**4. H.D.F.C. BARAIPALI, Sambalpur (A/c No.50100301977931): -**

<b>1.</b>	<b>Balance in Bank as mentioned in Cash Book as on 31.03.2020</b>	<b>53351950.00</b>
<b>2.</b>	<b>Add: On line student Deposit not shown receipt in cash book</b>	<b>(+)1962888.01</b>

**till 31.03.2020.**

SL.NO.	Date of Deposit	Amount
1	17.7.19	0.01
2	18.7.19	1.00
3	21.9.19	102681.00
4	22.9.19	152010.00
5	23.9.19	31950.00
6	24.9.19	125.00
7	24.9.19	12900.00
8	25.9.19	120.00
9	25.9.19	9450.00
10	26.9.19	1985.00
11	27.9.19	20650.00
12	01.10.19	27960.00
13	02.10.19	19300.00
14	17.10.19	2275.00
15	18.10.19	5.00
16	20.10.19	4300.00
17	26.10.19	4800.00
18	2.11.19	15000.00
19	6.11.19	19300.00
20	8.11.19	1985.00
21	9.11.19	73815.00
22	24.11.19	23225.00
23	26.11.19	30380.00
24	29.11.19	10780.00
25	03.12.19	65.00
26	08.12.19	5.00
27	24.12.19	374956.00
28	24.12.19	426950.00
29	25.12.19	326732.00
30	08.01.2020	4300.00
31	17.01.2020	860.00
32	28.01.2020	154130.00
33	29.01.2020	120.00
34	30.01.2020	55.00
35	01.02.2020	20.00
36	04.02.2020	35.00
37	05.02.2020	10.00
38	07.02.2020	5.00
39	14.02.2020	10.00
40	21.02.2020	10074.00
41	25.02.2020	5782.00
42	28.02.2020	5782.00



	43	08.03.2020	42200.00
	44	17.03.2020	15000.00
	45	18.03.2020	17900.00
	<b>TOTAL</b>		<b>1962888.01</b>
<b>3.</b>	<b>Actual Balance in Pass Book as on 31.03.2020</b>		<b>55314838.01</b>

**5. UCO Bank, Budharaja, (A/c No.21010210000229): -**

<b>1.</b>	<b>Balance in Bank as mentioned in Cash Book as on 31.03.2020</b>	<b>909668.54</b>
<b>2.</b>	Add : Cheque No 00023 issued on dtd.25.02.2020 not encashed till 31.03.2020.	189240.00
<b>3.</b>	<b>Actual Balance in Pass Book as on 31.03.12020(1-2)</b>	<b>1098908.54</b>

**6. CORPORATION Bank, Sambalpur, (A/c No.520101249896322): -**

<b>1.</b>	<b>Balance in Bank as mentioned in Cash Book as on 31.03.2020</b>	<b>2177713.40</b>
<b>2.</b>	Add : Cheque No 113540 issued on dtd.20.02.2020 not encashed till 31.03.2020.	100000.00
<b>3.</b>	<b>Actual Balance in Pass Book as on 31.03.12020(1-2)</b>	<b>2277713.40</b>

**7. UCO Bank, Budharaja, (A/c No.21010110053331): -**

<b>1.</b>	<b>Balance in Bank as mentioned in Cash Book as on 31.03.2020</b>	<b>0.00</b>
<b>2.</b>	Add : Credit of Rs. 250.00 but not taken as Receipt till 31.03.2020.	250.00
<b>3.</b>	<b>Actual Balance in Pass Book as on 31.03.12020(1-2)</b>	<b>250.00</b>

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. In response to the POM the local authority replied that reconciliation will be done. The same may be done & produced to next audit.

**Comments Regarding: - POM:11 DT.30.05.210 PAGE-14**
**(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. In response to the POM the local authority replied that flexi account of 04(four) nos. i.e. UCO A/c no.480,331,229 Corp A/c no 645 has been made. Steps may be taken to keep flexi accounts of other accounts.

**PARA: 6 STOCK POSITION**

**Gangadhar Meher University - 2018-2019**

Slno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Table Given Below	0	0	0	0.00	0	

**Gangadhar Meher University - 2019-2020**

Slno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
2	Table Given Below	0	0	0	0.00	0	

**Comments**

**Stock position of Major Non-Consumable Items of GM University, Sambalpur as on 31.03.2019**

SL.	Name of the Items	Stock Balance as on 01.04.2018 (As per Last AR)	Items Purchased during 2018-19	Total	Items written off during 2018-19	Stock Balance as on 31.03.2019	Remarks
1	2	3	4	5	6	7	8
1	Air-Conditioner(Split)	12	0	12	0	12	
2	Air-Conditioner(window)	8	4	12		12	
3	Aquaguard Filter	10		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	219		219		219	

	Bench(Plywood)						
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	Celing Fan	359		359		359	
17	Stand Fan	7		7		7	
18	Wall Fan	25		25		25	
19	Fire Extinguisher	15		15		15	
20	Generator	2		2		2	
21	Inverter	15		15		15	
22	Laptop	4		4		4	
23	Microphone	3		3		3	
24	Printer	34		34		34	
25	Podium	9		9		9	
26	Projector(Multi)	2		2		2	
27	Projector(LCD)	10		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	14		14		14	
36	Exhust Fan	19		19		19	
37	Laboratory Table	29		29		29	
38	Stoll(Wodden)	228		228		228	
39	Inverter Battery	5		5		5	
40	Refrigerator	4		4		4	

41	Scanner	4		4		4	
42	Stabilizer	20		20		20	
43	Iron Rack	1		1		1	
44	Wooden Rack	1		1		1	
45	Wooden Almira	4		4		4	
46	M.S. Rack	4		4		4	
47	Sound Box	3		3		3	
48	Vaccum cleaner	3		3		3	
49	Wooden Chair	232		232		232	
50	Xerox Machine(Colour)	1		1		1	

**Stock position of Major Non-Consumable Items of GM University, Sambalpur as on 31.03.2020**

SL.	Name of the Items	Stock Balance as on 01.04.2019 (As per Last AR)	Items Purchased during 2019-20	Total	Items written off during 2019-20	Stock Balance as on 31.03.2020	Remarks
1	2	3	4	5	6	7	8
1	Air-Conditioner(Split)	12	0	12	0	12	
2	Air-Conditioner(window)	12		12		12	
3	Aquaguard Filter	10		10		10	
4	Almira(Wooden)	128		128		128	
5	Almira(Iron)	178		178		178	
6	Almira(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	Celing Fan	359		359		359
17	Stand Fan	7		7		7
18	Wall Fan	25		25		25
19	Fire Extinguisher	15		15		15
20	Generator	2		2		2
21	Inverter	15		15		15
22	Laptop	4		4		4
23	Microphone	3		3		3
24	Printer	34		34		34
25	Podium	9		9		9
26	Projector(Multi)	2		2		2
27	Projector(LCD)	10		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	14		14		14
36	Exhust Fan	19		19		19
37	Laboratory Table	29		29		29
38	Stoll(Wodden)	228		228		228
39	Inverter Battery	5		5		5
40	Refrigerator	4		4		4
41	Scanner	4		4		4
42	Stabilizer	20		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	Vaccum cleaner	3	3	3
49	Wooden Chair	232	232	232
50	Xerox Machine(Colour)	1	1	1

**PARA: 7 INVESTMENT**

**Gangadhar Meher University - 2018-2019**

Slno	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	01-04-2018	6018548.00	0.00	6018548.00	400845.00	31-03-2019	6419393.00	31-03-2019	6419393.00	0.00	
2	01-04-2018	10000000.00	0.00	10000000.00	0.00	31-03-2019	10000000.00	31-03-2019	10000000.00	0.00	No fresh Investment made in 2018-19
3	01-04-2018	10015000.00	0.00	10015000.00	0.00	31-03-2019	10015000.00	31-03-2019	10015000.00	0.00	No fresh Investment made in 2018-19
	<b>GRAND TOTAL</b>	<b>26033548.00</b>	<b>0.00</b>	<b>26033548.00</b>	<b>400845.00</b>		<b>26434393.00</b>		<b>26434393.00</b>	<b>0.00</b>	

**Gangadhar Meher University - 2019-2020**

Slno	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
4	01-04-2019	10000000.00	0.00	10000000.00	0.00	31-03-2020	10000000.00	31-03-2020	10000000.00	0.00	No fresh Investment made in



											2019-2020
5	01-04-2019	6419393.00	0.00	6419393.00	434282.00	31-03-2020	6853675.00	31-03-2020	6853675.00	0.00	
6	01-04-2019	10015000.00	0.00	10015000.00	0.00	31-03-2020	10015000.00	31-03-2020	10015000.00	0.00	No fresh Investment made in 2019-2020
7	01-04-2019	500000.00	0.00	500000.00	0.00	31-03-2020	500000.00	31-03-2020	500000.00	0.00	No fresh Investment made in 2019-2020.
	<b>GRAND TOTAL</b>	<b>26934393.00</b>	<b>0.00</b>	<b>26934393.00</b>	<b>434282.00</b>		<b>27368675.00</b>		<b>27368675.00</b>	<b>0.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

DETAILS OF CB ON INVESTMENT & Comments:

**Investment Position: -**

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 2018-2019 and 2019-2020 as furnished below: -

<b>Investment Position in respect of GM University as on 31.03.2019</b>						
SL. No.	OB of Investment as on 01.04.2018	Amt. Encashed during 2018-19	Total	Amt. Invested during 2018-19	CB of Investment as on 31.03.2019	Ref. Cash Book
1	6018548.00	0.00	6018548.00	400845.00	6419393.00	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 ) Cash Book

<b>Total: -</b>	<b>26033548</b>	<b>0.00</b>	<b>26033548.00</b>	<b>400845.00</b>	<b>26434393.00</b>	
-----------------	-----------------	-------------	--------------------	------------------	--------------------	--

**DETAILS OF C.B. OF INVESTMENT AS ON 31.03.2019:**

The details of Investment Amount as shown above kept by the University as on 31.03.2019 is furnished below:-

Details of Fixed Deposit Receipts Invested in respect of GM University as on 31.03.2019									
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	2101030020418	6419393.00	31.01.2019	12 months	6.60%	31.01.2020	6853675.00	BSc Comp Science
2	UCO Bank, Budharaja	2101031016800	10000000.00	29.01.2019	36months	4.75%	29.01.2022	Annual Interest Credit Scheme	MCA Cash Book
3	Corporation Bank, SBP	530101344610848	10015000.00	13.03.2019	12 months	6.80%	13.03.2020	(Do)	GM Auto (Exam) C.Book
	<b>Total:</b>		<b>26434393.00</b>						

Investment Position in respect of GM University as on 31.03.2020						
SL.No.	OB of Investment as on 01.04.2019	Amt. Encashed during 2019-2020	Total	Amt. Invested during 2019-2020	CB of Investment as on 31.03.2020	Ref. Cash Book
1	6419393.00	0.00	6419393.00	434282.00	6853676.00	BSc CompScience
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) Cash Book
4	500000.00	0.00	500000.00	0.00	500000.00	ENDOWMENT Cash Book
<b>Total:-</b>	<b>26934393.00</b>	<b>0.00</b>	<b>26934393.00</b>	<b>434282.00</b>	<b>27368675.00</b>	

**DETAILS OF C.B. OF INVESTMENT AS ON 31.03.2020:**

The details of Investment Amount as shown above kept by the University as on 31.03.2020 is furnished below: -

Details of Fixed Deposit Receipts Invested in respect of GM University as on 31.03.2020									
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	2101030020418	6853675.00	31.01.2020	12 months	6.30%	31.01.2021	7293765.00	BSc. Comp Science
2	UCO Bank, Budharaja	2101031016800	10000000.00	29.01.2019	36months	4.75%	29.01.2022	Annual Interest Credit Scheme	MCA Cash Book
3	Corporation Bank, SBP	530101344610848	10015000.00	13.03.2019	12 months	6.80%	13.03.2020	(Do)	GM Auto (Exam) C.Book
4	IDBI Bank Ltd., Goalbazar, Sambalpur	0714106000041168	500000.00	26.06.2019	12 months	7.25%	26.06.2020	682886.00	ENDOWMENT C. Book
	<b>Total:</b>		<b>27368675.00</b>						

**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.

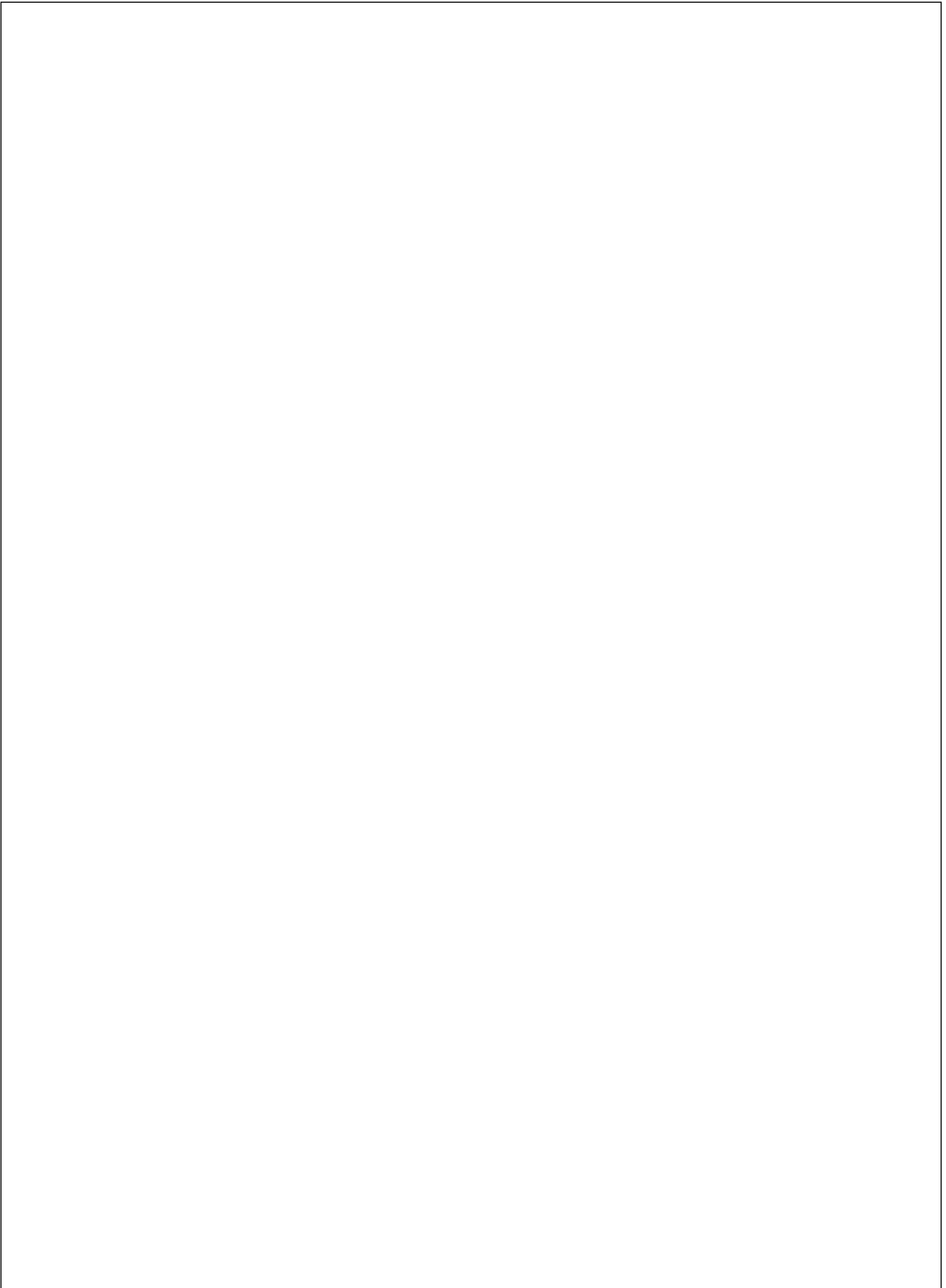
**2) Non-Production of Required Information regarding Investment in Corpus/Foundation Fund of the University:**

(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 - 2018-2019

Slno	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	01-04-2018	All 6 nos. of Cash Book	346103 30.00	930512 0.00	439154 50.00	804187 3.00	31-03-2019	358735 77.00	31-03-2019	358735 77.00	0.00	Details in cash book wise are furnished below.
<b>GRAND TOTAL</b>			<b>346103 30.00</b>	<b>930512 0.00</b>	<b>439154 50.00</b>	<b>804187 3.00</b>		<b>358735 77.00</b>		<b>358735 77.00</b>	<b>0.00</b>	

Gangadhar Meher University - 2019-2020

Slno	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
2	01-04-2019	All 6 nos. of Cash Book	358735 77.00	174374 90.00	533110 67.00	104151 47.00	31-03-2020	428959 20.00	31-03-2020	428959 20.00	0.00	Details in cash book wise are furnished below.
<b>GRAND TOTAL</b>			<b>358735 77.00</b>	<b>174374 90.00</b>	<b>533110 67.00</b>	<b>104151 47.00</b>		<b>428959 20.00</b>		<b>428959 20.00</b>	<b>0.00</b>	

**Comments :**

During this audit, the cash book-wise advance position for the year 2018-19 & 2019-20 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 31.03.2019 & 31.03.2020 is furnished below:-

**Statement Showing the Abstract of Cash Book-wise Advance Paid & Adjustment during the year.2018-19**

SL.	CASH BOOK	Adv O/s 1.4.18	Adv.Paid in 2018-19	Total	Adv.Adj in 2018-19	O/S Adv as on 31.03.2019
1	G.M.University (GEN) Cash Book:-	33082730	1818920	34901650	949050	33952600
2	G.M.University (EXAM) Cash Book:-	1440000	4860000	6300000	5300000	1000000
3	G.M.Autonom us(EXAM) Cash Book:-	0	1500000	1500000	1500000	0
4	HVET Cash Book:-	61500	402900	464400	236723	227677
5	G.M.Autonom us(PL) Cash Book:-	26100	0	26100	26100	0
6	Seminar Cash Book	0	723300	723300	30000	693300
	<b>Grand Total:-</b>	<b>34610330.00</b>	<b>9305120.00</b>	<b>43915450.00</b>	<b>8041873.00</b>	<b>35873577.00</b>

OB has been enhanced by Rs 26100.00 i.e from Rs.34584230 .00 to Rs.34610330 .00 which was not shown in previous audit in G.M.Autonomus(PL) Cash Book.

**Statement Showing the Abstract of Cash Book-wise Advance Paid & Adjustment during the year.2019-20**

SL.	CASH BOOK	Adv O/s 1.4.19	Adv.Paid in 2019-20	Total	Adv.Adj in 2019-20	O/S Adv as on 31.03.2020
1	G.M.University (GEN) Cash Book:-	33952600	6367490	40320090	4298070	36022020
2	G.M.University (EXAM) Cash Book:-	1000000	5950000	6950000	5050000	1900000
3	G.M.Autonom us(EXAM) Cash Book:-	0	0	0	0	0
4	HVET Cash Book:-	227677	4050000	4277677	263777	4013900
5	G.M.Autonom us(PL) Cash Book:-	0	0	0	0	0

6	Seminar Cash Book	693300	1070000	1763300	803300	960000
<b>Grand Total:-</b>		<b>35873577.00</b>	<b>17437490.00</b>	<b>53311067.00</b>	<b>10415147.00</b>	<b>42895920.00</b>

**Year-wise Adjustment & Break-up of Outstanding Advance in University Account as on 31.03.2019 & 31.03.2020:-**

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 2018-19 & 2019-20, the year-wise Break-up of adjustment as well as advance outstanding in respect of University Account as on 31.03.2019 & 31.03.2020 are furnished below:-

<b>Year-wise Adjustment &amp; Break-up of Outstanding Advance As on 31.03.2019</b>					
SL.	PERIOD/YEAR	O/S Advance	Adv.Paid	Adv.Adjusted	Adv.Outstanding as on 31.03.2019
1	Prior to 2015-16	26100.00		26100.00	0.00
2	2015-16	6608884.00		0.00	6608884.00
3	2016-17	16060000.00		360000.00	15700000.00
4	2017-18(More than 1 Year)	11915346.00		1465550.00	10449796.00
5	2018-19		9305120.00	6190223.00	3114897.00
<b>TOTAL:-</b>		<b>34610330.00</b>	<b>9305120.00</b>	<b>8041873.00</b>	<b>35873577.00</b>

<b>Year-wise Adjustment &amp; Break-up of Outstanding Advance As on 31.03.2020</b>					
SL.	PERIOD/YEAR	O/S Advance	Adv.Paid	Adv.Adjusted	Adv.Outstanding as on 31.03.2020
1	Prior to 2015-16	0.00		0.00	0.00
2	2015-16	6608884.00		0.00	6608884.00
3	2016-17	15700000.00		0.00	15700000.00
4	2017-18	10449796.00		0.00	10449796.00
5	2018-19(More than 1 Year)	3114897.00		2780397.00	334500.00
6	2019-20	0.00	17437490.00	7634750.00	9802740.00
<b>TOTAL:-</b>		<b>35873577.00</b>	<b>0.00</b>	<b>10415147.00</b>	<b>42895920.00</b>

**Details of Individual & Year-wise classification of Outstanding Advance as on 31.03.2019 & 31.03.2020:-**

The Individual & Year-wise classification of Outstanding Advance as on 31.03.2019 & 31.03.2020 has been worked out for last 5 years i.e. from the Yr.2015-16 to 2019-20 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 2018-19 & 2019-20, which is furnished below:-

<b>Statement showing the Details of Outstanding Advance remained Un-Adjusted as on 31.03.2019 in respect of G.M. University, Sambalpur</b>						
Sl. No.	Name & Designation of Advance Holders	YEAR	Vr.No/Date	Amt.of Adv.outstanding	Purpose of Advance Paid	Sanctioning Authority

1	<b>G.M.Universit y(GEN) Cash Book:-</b>					
1	Executive Engg.(R & B-Div-1), Sambalpur	<b>2015-16:-</b>	96(A)/28.03.20 16	6608884.00	Infrastructure Dev. Work	
		<b>TOTAL:-</b>		<b>6608884.00</b>		
2	Executive Engg.(PH-Div- 1), Sambalpur	<b>2016-17:-</b>	123(A)/01.12.1 6	15700000.00	Renovation of W/S,S/I & S/D	
		<b>TOTAL:-</b>		<b>15700000.00</b>		
3	Executive Engg.(R & B-Div-1), Sambalpur	<b>2017-18:-</b>	21.04.2017	10449796.00	Infrastructure Dev. Work	
		<b>TOTAL:-</b>		<b>10449796.00</b>		
4	Dr. Dinabandhu Behera, Reader in Odia	<b>2018-19</b>	21.06.18	30000.00	PG ADMISSION 2018-19	
5	SRI UMA CH PATI, DY. REG	(Do)	25.07.18	20000.00	ATTEND UGC MEETING	
6	Dr. Dinabandhu Behera, Reader in Odia		26.07.18	20000.00	PG ADMISSION	
7	SAROJA MEHER, COMM		NIL/12.09.18	30000.00	GANESH PUJA 2018	
8	DR. BISHNUPRIY A HOTA, ENG		NIL/01.10.18	20000.00	NATIONAL WORKSHOP	
9	DR. LAMBODHAR SAHU, ODIA		1/09.10.18	22000.00	STUDENT COUNCIL 2018	
10	DR. RAKESH KU MISHRA, SNS		2/09.10.18	40000.00	INTER UNI SWIMMING COMPITITION	
11	DR. SULAGNA CHOUDHRY, PHIL		NIL/12.10.18	10000.00	PURCHASE OF BOOK	
12	DR. PRASANTI MISHRA, ZOOLOGY		NIL/13.10.18	30000.00	EAST ZONE INTER UNI KABADI TOURNAMEN T	



13	ALOK KU NAIK, MATH	NIL/15.10.18	27000.00	EAST ZONE INTER UNI VOLLYBALL TOURNAMEN T	
14	DR. RAKESH KU MISHRA, SNS	NIL/17.11.18	40000.00	INTER UNI ATHELATIC CHAMPION	
15	DR. RAKESH KU MISHRA, SNS	NIL/28.11.18	15000.00	NCC MEET	
16	DR. DINABANDHA BEHARA, ODIA	NIL/18.12.18	30000.00	M PHIL & P HD ADMISSION	
17	DR. HEMA KU NAIK, ZOOLOGY	1/19.12.18	1320.00	WINTER NATURE CAMP	
18	DR. SULAGNA CHOUDHRY, PHIL	NIL/20.12.18	48000.00	YOUTH FESTIVAL 2019	
19	DR. H K NAYAK, COE	1/27.12.18	150000.00	P HD & M PHIL ENTRANCE 2019-20	
20	SRI SAMIT KU PRADHAN, COMP SC	2/27.12.18	13500.00	PLATINUM JUBLLI LECTURE SERIES	
21	DR. SULAGNA CHOUDHRY, PHIL	NIL/04.01.19	7680.00	GLORYFEST 2019	
22	DR. PRADEEP KU HARPAL, COMM	NIL/15.01.19	69320.00	EAST ZONE INTER UNI CRICKET TOURNAMEN T	
23	DR. HEMA KU NAIK, ZOOLOGY	2/25.01.19	22000.00	STUDY TOUR ZOOLOGY	
24	DR. S N CHAULIA, PHY	3/25.01.19	21100.00	STUDY TOUR PHY	
25	DR. SIBAJI SHANKAR NAIK, ZOOLOGY	NIL/28.01.201 9	110000.00	ANNUAL ATHELATIC MEET	
26	DR. JYOTI MISJRA, HINDI	2/29.01.19	13900.00	STUDY TOUR BOTANY	

27	DR. PRAVATI PANDA, ECO	3/29.01.2019	11300.00	STUDY TOUR ECO	
28	DR. SADAN KU PAUL, HINDI	1/30.01.19	12100.00	STUDY TOUR HINDI	
29	DR. DINABANDHA BEHARA, ODIA	2/30.01.19	15000.00	STUDY TOUR ODIA	
30	DR. GYANA RANJAN BAL, COMM	3/30.01.19	10600.00	STUDY TOUR COMM	
31	DR. S N CHAULIA, CHEM	04/30.01.19	17000.00	STUDY TOUR CHEM	
32	DR. HARIHARA SADANGI, EDM	05/30.01.19	13000.00	STUDY TOUR EDM	
33	DR. SULAGNA CHOUDHRY, PHIL	01/01.02.19	17000.00	UNMESH 2019	
34	DR. SIKATA PANDA, POL SC	02/01.02.19	6400.00	STUDY TOUR POL SC	
35	DR. RAJASHREE BARAL, B ED	NIL/02.02.19	19000.00	STUDY TOUR B ED	
36	DR. RAJANIKANTA SETH, HISTORY	NIL/04.02.19	10000.00	STUDY TOUR HISTORY	
37	DR. UMA CHARAN PATI	NIL/05.02.19	3200.00	STUDY TOUR STAT	
38	DR. SIBAJI SHANKAR NAIK, ZOOLOGY	1/08.02.19	10000.00	INTER UNI CRICKET TOURNAMENT	
39	DR. SAMITA ACARY, PSY	2/08.02.19	60000.00	SARASWATI PUJA 2019	
40	DR. SADAN KU PAUL, HINDI	NIL/14.02.19	50000.00	APPOINTMENT OF NON TEACHING STAFF	
41	DR. PRASANTI MISHRA, ZOOLOGY	NIL/16.02.19	3500.00	INTER UNI KABADI TOURNAMENT	
42	DR. SIKATA	NIL/25.02.19	25000.00	BOS	

	PANDA, POL SC				MEETING	
43	DR. SIKATA PANDA, POL SC		NIL/16.03.19	80000.00	BOS MEETING	
44	DR. SIKATA PANDA, POL SC		NIL/27.03.19	40000.00	BOS MEETING	
		<b>TOTAL:-</b>		<b>1193920.00</b>		
		<b>Cash BookTotal:-</b>		<b>33952600.00</b>		
<b>2</b>	<b>G.M.Universit y(EXAM) Cash Book:-</b>					
1	Dr.HK Naik,Controller of Exam.	<b>2018-19</b>	NIL/14.03.19	500000.00	SEM EXAM 2020	
2	Dr.HK Naik,Controller of Exam.	( Do )	NIL/27.03.19	500000.00	VALUATION EXAM 2019	
		<b>TOTAL:-</b>		<b>1000000.00</b>		
		<b>Cash BookTotal:-</b>		<b>1000000.00</b>		
<b>3</b>	<b>G.M.Autonom us(EXAM) Cash Book:-</b>			<b>0.00</b>		
		<b>Cash BookTotal:-</b>		<b>0.00</b>		
<b>4</b>	<b>HVET Cash Book:-</b>					
1	SRINIBAS DAS COORDINAT OR MBA	<b>2018-19</b>	11.9.18	14361.00	PLATINUM JUBILEE	
2	SIKATA PANDA HOD POL SC	(Do)	22.9.18	15416.00	PLATINUM JUBILEE	
3	DHARMARAJ BAG LECT SANSKRIT		1.10.18	13900.00	PLATINUM JUBILEE	
4	PRADOSH KUMAR ACHARYA ASS P BOTANY		31.12.18	25000.00	BEAUTIFICAT ION FOR CONCOVATI ON	
5	DULLAVA KU SA P HISTORY		02.01.19	24000.00	ROBE CONVOCATI ON	
6	Dr SATYANARA		02.01.19	5000.00	DRINKING FACILITY	

	N CHAULIA,asst proff				CONVOCATI ONB	
7	JYOTI MISHRA AP HINDI		03.01.19	60000.00	VIP REFRESHME NT	
8	DR SAMITA ACHARYA,AP PHYSOCOLY		03.01.19	60000.00	HI TEA REFRESHME NT CONVOCATI ON	
9	SIKATA PANDA HOD POL SC		03.01.19	10000.00	INVITAION CARD	
		<b>Cash BookTotal:-</b>		<b>227677.00</b>		
5	<b>G.M.Autonom us(PL) Cash Book:-</b>			<b>0.00</b>		
		<b>Cash BookTotal:-</b>		<b>0.00</b>		
6	<b>Seminar Cash Book:-</b>					
1	DR. SRINIBAS DASH, MBA	<b>2018-19</b>	NILL/17.01.19	15000.00	8TH PLATIMUM JUBLLI LECTURE SERIES	
2	DR. SADAN KU PAUL, HINDI	<b>(Do)</b>	NILL/14.02.19	50000.00	STATE LEVEL WORKSHOP	
3	DR. RAKESH KUMAR MISHRA, SNS		NILL/18.02.19	100000.00	NATIONAL SEMINAR	
4	DR. SADAN KU PAUL, HINDI		NILL/19.02.19	100000.00	NATIONAL SEMINAR	
5	DR. PRIYABRATA PANDA, COMM		NILL/22.02.19	125000.00	NATIONAL SEMINAR	
6	DR. NAMITA PATTANAIAK, GEO		NILL/25.02.19	34300.00	STATE LEVEL WORKSHOP	
7	DR. SATYANARA YAN CHAULIA, CHEM		NILL/26.02.19	125000.00	NATIONAL SEMINAR	
8	DR. PRAVATI PANDA, ECO		NILL/06.03.19	114000.00	NATIONAL WORKSHOP	

9	DR. SRINIBAS DASH, MBA		NILL/08.03.19	10000.00	NATIONAL WORKSHOP	
10	DR. SATYANARA YAN CHAULIA, CHEM		NILL/16.03.19	20000.00	9TH PLATIMUM JUBLLI LECTURE SERIES	
		<b>Cash BookTotal:-</b>		<b>693300.00</b>		
		<b>Grand Total:-</b>		<b>35873577.00</b>		

**Statement showing the Details of Outstanding Advance remained Un-Adjusted as on 31.03.2020 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
<b>1</b>	<b>G.M. University(GEN) Cash Book:-</b>					
1	Executive Engg.(R & B-Div-1), Sambalpur	<b>2015-16:-</b>	96(A)/28.03.2016	6608884.00	Infrastructure Dev. Work	
		<b>TOTAL:-</b>		<b>6608884.00</b>		
2	Executive Engg.(PH-Div-1), Sambalpur	<b>2016-17:-</b>	123(A)/01.12.16	15700000.00	Renovation of W/S,S/I & S/D	
		<b>TOTAL:-</b>		<b>15700000.00</b>		
3	Executive Engg.(R & B-Div-1), Sambalpur	<b>2017-18:-</b>	21.04.2017	10449796.00	Infrastructure Dev. Work	
		<b>TOTAL:-</b>		<b>10449796.00</b>		
1	SAROJA MEHER, COMM	<b>2018-19</b>	NIL/12.09.18	30000.00	GANESH PUJA 2018	
2	DR. BISHNUPRIYA HOTA, ENG	(Do)	NIL/01.10.18	20000.00	NATIONAL WORKSHOP	
3	DR. RAKESH KU MISHRA, SNS		NIL/28.11.18	15000.00	NCC MEET	
4	DR. DINABANDHA BEHARA, ODIA		NIL/18.12.18	30000.00	M PHIL & PHD ADMISSION	
5	SRI SAMIT KU PRADHAN, COMP SC		2/27.12.18	13500.00	PLATINUM JUBLLI LECTURE	

					SERIES	
6	DR. SIBAJI SHANKAR NAIK, ZOOLOGY		NIL/28.01.2019	110000.00	ANNUAL ATHELATIC MEET	
7	DR. JYOTI MISHRA, HINDI		2/29.01.19	13900.00	STUDY TOUR BOTANY	
8	DR. UMA CHARAN PATI		NIL/05.02.19	3200.00	STUDY TOUR STAT	
9	DR. SIBAJI SHANKAR NAIK, ZOOLOGY		1/08.02.19	10000.00	INTER UNI CRICKET TOURNAMENT	
10	DR. SAMITA ACARY, PSY		2/08.02.19	60000.00	SARASWATI PUJA 2019	
		<b>TOTAL:-</b>		<b>305600.00</b>		
1	DR. RAKESH KU MISHRA, SNS	<b>2019-20</b>	NILL/06.04.19	30540.00	NCC UNIT DRILL EXPENDITURE	
2	SRI DASHARATHI PRADHAN, EDU		NILL/15.05.19	500000.00	ADVANCE SALARY	
3	DR. SADAN KU PAUL, HINDI		NILL/19.06.19	150000.00	NON TEACHING STAFF RECRUITMENT	
4	DR. H H SADANGI, EDU		3/22.07.19	10000.00	IMPREST MONEY	
5	DR. D BEHERA, ODIA		4/22.07.19	10000.00	IMPREST MONEY	
6	DR. S C ACARYA, COMM		4/23.07.19	10000.00	IMPREST MONEY	
7	DR. J MISHRA, BOTANY		1/24.07.19	10000.00	IMPREST MONEY	
8	DR. S K PAUL, HINDI		2/24.07.19	10000.00	IMPREST MONEY	
9	DR. LAMBODHAR SAHU, ODIA		5/24.07.19	10000.00	IMPREST MONEY	
10	DR. S CHOUDHRY, PHIL		6/24.07.19	10000.00	IMPREST MONEY	

11	DR. LAMBODHAR SAHU, ODIA		8/24.07.19	10000.00	IMPREST MONEY	
12	DR. R K SETH, HISTORY		9/24.07.19	10000.00	IMPREST MONEY	
13	DR. SAMITA ACARY, PSY		1/25.07.19	10000.00	IMPREST MONEY	
14	SMT SMRUTISIGN DHA MISHRA, CHEM		1/29.08.19	16000.00	WELCOME CEREMONY	
15	DR. HEMA KU NAIK, ZOOLOGY		2/29.08.19	15300.00	WELCOME CEREMONY	
16	DR. SAMITA ACARY, PSY		3/29.08.19	9000.00	WELCOME CEREMONY	
17	DR. SAMITH PRADHAN, COMP SC		4/29.08.19	9400.00	WELCOME CEREMONY	
18	DR. PRAVATI PANDA, ECO		6/29.08.19	27400.00	WELCOME CEREMONY	
19	DR. LAMBODHAR SAHU, ODIA		7/29.08.19	15000.00	WELCOME CEREMONY	
20	DR. NIRANJAN SAHU, PHY		8/29.08.19	16000.00	WELCOME CEREMONY	
21	DR. LAMBODHAR SAHU, ODIA		9/29.08.19	24900.00	WELCOME CEREMONY	
22	DR. H H SADANGI, EDU		10/29.08.19	14000.00	WELCOME CEREMONY	
23	DR. LILY SAHU, ENG		12/29.08.19	18500.00	WELCOME CEREMONY	
24	SRI PRIYABRATA PANDA, COMM		14/29.08.19	8200.00	WELCOME CEREMONY	
25	DR. RAJNIKANTH SETH, HISTORY		15/29.08.19	22600.00	WELCOME CEREMONY	
26	SRI PRADOSH ACARYA, BOT		16/29.08.19	15000.00	WELCOME CEREMONY	
27	SRI UMA CH PATI, DY. REG		2/30.08.19	4000.00	WELCOME CEREMONY	

28	DR. SAMITH PRADHAN, COMP SC		3/30.08.19	5500.00	WELCOME CEREMONY	
29	SRI SATYABAN BEHERA, MBA		4/30.08.19	9600.00	WELCOME CEREMONY	
30	SRI SATYABAN BEHERA, MBA		5/30.08.19	2500.00	WELCOME CEREMONY	
31	DR. SRINIBAS DASH, MBA		6/30.08.19	12300.00	WELCOME CEREMONY	
32	DR. SRINIBAS DASH, MBA		7/30.08.19	8900.00	WELCOME CEREMONY	
33	DR. SRINIBAS DASH, MBA		8/30.08.19	8400.00	WELCOME CEREMONY	
34	DR. SADAN KU PAUL, HINDI		1/31.08.19	9900.00	WELCOME CEREMONY	
35	SMT SMRUTISIGN DHA MISHRA, CHEM		2/31.08.19	1100.00	WELCOME CEREMONY	
36	DR. DURLABHA SA, HIS		3/31.08.19	1000.00	WELCOME CEREMONY	
37	DR. TRIPURARI N P PATI, POL SC		4/31.08.19	700.00	WELCOME CEREMONY	
38	DR. R BARAL, EDU		NILL/19.09.19	7500.00	WELCOME CEREMONY	
39	DR. DHARMARAJ BAG, SNS		1/21.09.19	25000.00	CELEBRATION OF SNS DAY	
40	DR. RAKESH KU MISHRA, SNS		2/21.09.19	45000.00	NCC EXPENSES	
41	SRI B D SINGH, HC		1/24.10.19	10000.00	EMERGENCY REQUIREMENT OF VC CHAMBER & OFFICE	
42	SRI LINGARAJ BEHERA, PEO		NILL/30.10.19	9000.00	AIVV CHAMPIONS HIP	
43	SRI LINGARAJ BEHERA,		NILL/31.10.19	85000.00	EAST ZONE INTER UNV FOOTBALL	



	PEO				TOURNAMEN T	
44	DR. PRADOSH KU ACARYA,BOT		1/09.11.19	10000.00	PRACTICAL EXAM	
45	DR. LILY SAHU, ENG		1/13.11.19	3000.00	IMPREST MONEY	
46	DR. ALOK NAIK, MATH		3/13.11.19	10000.00	IMPREST MONEY	
47	SMT SMRUTI SNIGDHA MISHRA, CHEM		4/13.11.19	10000.00	IMPREST MONEY	
48	SMT SMRUTI SNIGDHA MISHRA, CHEM		5/13.11.19	5000.00	IMPREST MONEY	
49	DR. PRADEEP KU HARPAL, COMM		1/14.11.19	3000.00	IMPREST MONEY	
50	DR. TRIPURARI N P PATI, POL SC		2/14.11.19	10000.00	IMPREST MONEY	
51	DR. RANJAN SAHU, STAT		3/14.11.19	10000.00	IMPREST MONEY	
52	DR. SADAN KU PAUL, HINDI		NILL/15.11.19	3000.00	IMPREST MONEY	
53	DR. HARIHARA SADANGI, EDM		1/02.12.19	5000.00	IMPREST MONEY	
54	SRI LINGARAJ BEHERA, PEO		2/02.12.19	70000.00	EAST ZONE INTER UNV KABADI TOURNAMEN T	
55	DR. HARIHARA SADANGI, EDM		1/12.12.19	250000.00	M PHIL & P HD ADMISSION	
56	DR. HEMA KU NAIK, ZOOLOGY		NILL/14.12.19	10000.00	IMPREST MONEY	
57	SMT SULOGNA CHOUDHRY, PHIL		NILL/17.12.19	3000.00	IMPREST MONEY	
58	DR.		NILL/19.12.19	5000.00	IMPREST	

	DURLABHA SA, HIS				MONEY	
59	DR. SAMIT KU PRADHAN, COMP SC		NILL/20.12.19	12000.00	STUDY TOUR	
60	SRI LINGARAJ BEHERA, PEO		NILL/27.12.19	75000.00	EAST ZONE INTER UNV CRICKET TOURNAMEN T	
61	MISS DIBYANI SUKLA, PEO		NILL/28.12.19	28000.00	All ATHELATIC CHAMPIONS HIP	
62	SRI RAJANIKANT A SETH, HIST		NILL/09.01.20	3000.00	IMPREST MONEY	
63	DR. RANJAN SAHU, STAT		1/13.01.20	6000.00	STUDY TOUR	
64	SRI CHUDAMANI PRADHAN, JC		2/13.01.20	10000.00	CONTIGENT ARTICLE	
65	DR. SULAGNA CHOUDHRY, PHIL		2/14.01.20	19000.00	GLORY FEST 2020	
66	DR.SAMIT ACARYA, PSY		4/14.01.20	5000.00	IMPREST MONEY	
67	DR. DURLABHA SA, HIS		NILL/17.01.20	25500.00	STUDY TOUR	
68	DR. ASHOK KU TARAI,PHIL		2/18.01.20	5700.00	STUDY TOUR	
69	DR. HARIHARA SADANGI, EDM		3/18.01.20	27000.00	STUDY TOUR	
70	DR. PRAVATI PANDA, ECO		4/18.01.20	3000.00	IMPREST MONEY	
71	SRI DEEPAK KU NANDEY, JA		2/22.01.20	5000.00	REFRESHME NT OF VERIFICATIO N TEAM	
72	DR. HEMA KU NAIK, ZOOLOGY		3/22.01.20	30000.00	STUDY TOUR	
73	SRI SRINIBAS DASH, MBA		1/24.01.20	10200.00	STUDY TOUR	
74	SRI		1/25.01.20	5250.00	STUDY TOUR	

	SATYABAN BEHERA, MBA					
75	DR. SAMITA ACARY, PSY		1/27.01.20	73000.00	SARASWATI PUJA 2020	
76	DR. ASHOK KU TARAI,PHIL		2/27.01.20	10000.00	BIOMATRIC DEVICE	
77	DR SMRUTI SNIGDHA MISHRA, CHEM		3/27.01.20	29700.00	STUDY TOUR	
78	DR. JAYENDRA KU SINGH, LIBRARY &INF SC		2/28.01.20	1800.00	STUDY TOUR	
79	DR. PRAVATI PANDA, ECO		1/29.01.20	28650.00	STUDY TOUR	
80	SRI B D SINGH, HC		2/29.01.20	10000.00	OFFICE EXPENCES	
81	DR. SULAGNA CHOUDHRY, PHIL		NILL/04.02.20	30000.00	UNMESH 2020	
82	SRI NIHAR RANJAN NAYAK, CARPENTER		NILL/12.02.20	10000.00	DOOR & WINDOWS SCREEN WASHING	
83	DR. INDIRA GADANAYAK, POL SC		2/13.02.20	22500.00	STUDY TOUR	
84	DR. GYANA RANJAN BAL, COMM		NILL/20.02.20	10500.00	STUDY TOUR	
85	DR. SMT NAMITA SADANGI, PHY		1/26.02.20	9800.00	FARWEL CEREMONY	
86	DR. LAXMIPRIYA BEHERA, ODIA		2/26.02.20	11500.00	FARWEL CEREMONY	
87	DR. RAJASHREE BARAL, B ED		3/26.02.20	44300.00	STUDY TOUR	
88	DR. HARIHARA SADANGI, EDM		4/26.02.20	8300.00	FARWEL CEREMONY	
89	DR. SADAN		5/26.02.20	10500.00	FARWEL	

	KU PAUL, HINDI				CEREMONY	
90	DR. SADAN KU PAUL, HINDI		6/26.02.20	250000.00	RECRUITMEN T OF TEACHING STAFF	
91	DR. SAMIT KU PRADHAN, COMP SC		7/26.02.20	5600.00	FARWEL CEREMONY	
92	DR. PETRUS BODRA, HIST		8/26.02.20	14500.00	FARWEL CEREMONY	
93	DR. PRADOSH KU ACARYA,BOT		9/26.02.20	14800.00	FARWEL CEREMONY	
94	DR. RANJAN SAHU, STAT		10/26.02.20	2100.00	FARWEL CEREMONY	
95	DR. SATYABAN BEHERA, B SC		11/26.02.20	7100.00	FARWEL CEREMONY	
96	DR. SMRUTI SINGDHA MISHRA, CHEM		12/26.02.20	9800.00	FARWEL CEREMONY	
97	DR. HEMA KU NAIK, ZOOLOGY		1/27.02.20	15000.00	FARWEL CEREMONY	
98	DR. PRAVATI PANDA, ECO		2/27.02.20	16300.00	FARWEL CEREMONY	
99	DR. SAMIT KU PRADHAN, COMP SC		3/27.02.20	11000.00	FARWEL CEREMONY	
100	DR. SUNELI DEI, SNS		4/27.02.20	8900.00	WELCOME CEREMONY	
101	DR. SRINIBAS DASH, MBA		5/27.02.20	9500.00	FARWEL CEREMONY	
102	DR. SRINIBAS DASH, MBA		6/27.02.20	4500.00	FARWEL CEREMONY	
103	DR. SRINIBAS DASH, MBA		7/27.02.20	4500.00	FARWEL CEREMONY	
104	DR. SAMITA ACARY, PSY		NILL/28.02.20	5500.00	FARWEL CEREMONY	
105	DR. SIBABRATA DAS, GEO		1/29.02.20	7700.00	FARWEL CEREMONY	
106	DR. SATYABAN BEHERA, B SC		2/29.02.20	1700.00	FARWEL CEREMONY	

107	DR. SIKATA PANDA, POL SC		1/05.03.20	17200.00	FARWEL CEREMONY	
108	DR. ANJALI TRIPHATY, ENG		2/05.03.20	11500.00	FARWEL CEREMONY	
109	DR. SADAN KU PAUL, HINDI		3/05.03.20	250000.00	RECRUITMENT OF TEACHING STAFF	
110	DR. RAJASHREE BARAL, B ED		1/06.03.20	29000.00	FARWEL CEREMONY	
111	SRI SUBASH CHANDRA JHANKAR, COMM		2/06.03.20	8700.00	FARWEL CEREMONY	
112	DR. HARIHARA SADANGI, EDM		3/06.03.20	5000.00	IMPREST MONEY	
113	DR. SUBHAMKARI PATI, PHOL		NILL/07.03.20	3400.00	FARWEL CEREMONY	
114	SRI B D SINGH, HC		NILL/19.03.20	10000.00	IMPREST MONEY	
115	DR. NIRUPAMA SAHOO, STAT		NILL/20.03.20	10000.00	INTERNATIONAL WOMENS DAY CELEBRATION	
		<b>TOTAL:-</b>		<b>2957740.00</b>		
		<b>Cash BookTotal:-</b>		<b>36022020.00</b>		
<b>2</b>	<b>G.M.University(EXAM) Cash Book:-</b>					
1	T N PATI,DCS	<b>2019-20</b>	NIL/06.04.19	200000.00	SEM EXAM 2019	
2	J MISHRA,HIN		NIL/06.04.19	200000.00	SEM EXAM 2019	
3	R BARAL EDN		NIL/06.04.19	150000.00	SEM EXAM 2019	
4	R BARAL EDN		NIL/06.11.19	190000.00	SEM EXAM 2019	
5	J MISHRA,HIN		NIL/06.11.19	180000.00	SEM EXAM 2019	
6	DR A K NAYAK,A P		NIL/13.11.19	180000.00	SEM EXAM 2019	

7	DR H K NAYAK,COE		NIL/22.01.20	800000.00	VALUATION EXAM 2019	
		<b>TOTAL:-</b>		<b>1900000.00</b>		
		<b>Cash BookTotal:-</b>		<b>1900000.00</b>		
3	<b>G.M.Autonom us(EXAM) Cash Book:-</b>			<b>0.00</b>		
		<b>Cash BookTotal:-</b>		<b>0.00</b>		
4	<b>HVET Cash Book:-</b>					
1	DHARMARAJ BAG LECT SANSKRIT	<b>2018-19</b>	1.10.18	13900.00	PLATINUM JUBILEE	
		<b>TOTAL:-</b>		<b>13900.00</b>		
1	R K PRADHAN RETIERED PROF	<b>2019-20</b>		500000.00	ARR SALARY	
2	SATYANARA YAN DEHURY,RET IRED READER CHEM			500000.00	ARR SALARY	
3	R K SANDHA,RET IERED READER CHEMISTRY			500000.00	ARR SALARY	
4	NIRAKARA NAIK,READE R ODIYA			500000.00	ARR SALARY	
5	KAMADEBA SAHU,RETD READER ENGLISH			500000.00	ARR SALARY	
6	BINOD KU ACHARYA,RE TD READER PHYSICS			500000.00	ARR SALARY	
7	PANKAJINI MOHAPATRA, RETD READER ECONOMICS			500000.00	ARR SALARY	
8	YASOBANTI PATEL,RETD READER PHYSICS			500000.00	ARR SALARY	

		<b>TOTAL:-</b>		<b>4000000.00</b>		
		<b>Cash BookTotal:-</b>		<b>4013900.00</b>		
<b>5</b>	<b>G.M.Autonomus(PL) Cash Book:-</b>			<b>0.00</b>		
		<b>Cash BookTotal:-</b>		<b>0.00</b>		
<b>6</b>	<b>Seminar Cash Book:-</b>					
1	DR. SRINIBAS DASH, MBA	<b>2018-19</b>	NILL/17.01.19	15000.00	8TH PLATIMUM JUBLLI LECTURE SERIES	
		<b>TOTAL:-</b>		<b>15000.00</b>		
1	DR. MAHENDRA PRASAD BEHERA, EDU	<b>2019-20</b>	NILL/07.12.19	125000.00	NATIONAL SEMINAR	
2	DR. PRIYABRATA PANDA, COMM		NILL/07.01.20	125000.00	NATIONAL SEMINAR	
3	DR. PETROS BODRA, HIST		NILL/21.01.20	25000.00	LOCAL SEMINAR	
4	DR. SADAN KU PAUL, HINDI		NILL/03.02.20	125000.00	NATIONAL SEMINAR	
5	DR. MOHIN MOHAMMAD , PHIL		NILL/11.02.20	125000.00	NATIONAL SEMINAR	
6	DR. SIKATA PANDA, POL SC		NILL/18.02.20	100000.00	NATIONAL SEMINAR	
7	DR. SIBABRATA DAS, GEOG		1/19.02.20	100000.00	NATIONAL SEMINAR	
8	DR. ROJALIEN ROUT, LIBRARY & INF SC		2/19.02.20	100000.00	NATIONAL SEMINAR	
9	DR. SAMITA ACHRYA, PSY		NILL/20.02.20	100000.00	NATIONAL SEMINAR	
10	DR. RANJAN KU SAHU, STAT		NILL/24.02.20	20000.00	LOCAL SEMINAR	
		<b>TOTAL:-</b>		<b>945000.00</b>		

		<b>Cash BookTotal:-</b>		<b>960000.00</b>		
		<b>Grand Total:-</b>		<b>42895920.00</b>		

**Details of Advance Adjusted during the period covered under this audit i.e. in 2018-19 & 2019-20:-**

During the period covered under this audit, i.e. Besides the adjustment of advance of Rs.6190223.00 from the advance paid during the year 2018-19, Advances amounting Rs.26100.00 relating to the Yr.2002-03, as well as Rs.360000.00 relating to the Yr.2016-17, Rs.1465550.00 relating to the Yr.2017-18 respectively has been adjusted as on 31.03.2019 out of the advance outstanding against the said periods as on 31<sup>st</sup> March 2018 of which the details are furnished below:-

**Statement Showing the Details of Adjustment of Previous Year Advance(Up-to 2017-18) during the Year under Audit i.e.2018-19**

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	DR. MP BEHERA , EDN	<b>2017-18</b>	21.07.17	40000.00	28/29.06.18	UG ADMISSION 2017-18
2	DR.L SAHU , ODIA	<b>(Do)</b>	15.11.17	36550.00	33/02.07.18	ANNUL ATH MEET
3	DR.L SAHU , ODIA		13.01.18	40000.00	34/02.07.18	ANNUL ATH MEET
4	DR. P K NAIK , MATH		19.12.17	20000.00	274/16.04.18	ACADEMIC COUNCIL MEETING
5	DR. R K MISHRA, SNS		06.01.18	5000.00	273/16.04.18	GLORY FEST 2018
6	SMT B P HOTA, ENG		13.01.2018	30000.00	286/21.04.18	UNMESH 2018
7	SRI NARAYAN BISI, JC		25.01.18	10000.00	272/13.04.18	REPUBLIC DAY 2018
8	SMT S ACARYA, PHY		05.02.18	3000.00	50/07.07.18	GIRLS COMMON ROOM COMPETITION
9	DR. B K ACARYA, PHY		22.02.18	5000.00	49/07.07.18	SCIENCE SOCIETY COMPETITION
10	SRI D BAG, SNS		22.02.18	6000.00	72/28.07.18	BOYS COMMON ROOM



						COMPITITION 2017-18
11	DR. P K DAS, CHEM		23.02.18	3500.00	271/13.04.18	PURCHASE OF GAS
12	SMT B P HOTA, ENG		12.03.18	3000.00	73/28.07.18	INTERNATIO NAL WOMENS DAY CEL/08.03.18
13	DR. S K PAUL, HINDI		12.03.18	122000.00	40/02.07.18	ANNUAL DAY
			<b>TOTAL:-</b>	<b>324050.00</b>		
			<b>Cash BookTotal:-</b>	<b>324050.00</b>		
<b>(II)</b>	<b>G.M.Universit y(EXAM) Cash Book:-</b>					
1	R BARAL EDN	<b>2016-17</b>	19.11.16	180000.00	42/21.6.18	Towards 3rd Semestar Exam.
2	R BARAL EDN	<b>(Do)</b>	28.3.17	180000.00	43/21.6.18	Towards 4th Semestar Exam.
			<b>TOTAL:-</b>	<b>360000.00</b>		
1	S N CHAULIA,CH E	<b>2017-18</b>		200000.00	45/28.6.18	UG semestar-V Exam.2017
2	P K NAIK,MATH	<b>(Do)</b>		200000.00	46/28.6.18	UG semestar-III Exam.2017
3	J MISHRA,HIN			180000.00	44/21.6.18	UG semestar-I Exam.2017
4	H K NAYAK,COE			500000.00	39/27.4.18	Valuation of End-Term Exam.17-18
			<b>TOTAL:-</b>	<b>1080000.00</b>		
			<b>Cash BookTotal:-</b>	<b>1440000.00</b>		
<b>(III)</b>	<b>HVET Cash Book:-</b>					
1	P K ACHARYA	<b>2017-18</b>	27.01.18	11000.00	146/7.5.18	
2	D K SA	<b>(Do)</b>	12.01.18	3500.00	145/7.5.18	
3	SRINIBAS DAS		03.02.2018	25000.00	157/12.6.18	
4	D BEHERA		16.2.18	20000.00	162/5.7.18	
5	M D MAJHI		27.02.2018	2000.00		Refreshment Expenses
			<b>TOTAL:-</b>	<b>61500.00</b>		

			<b>Cash BookTotal:-</b>	<b>61500.00</b>		
<b>(IV)</b>	<b>G.M.Autonomous(PL) Cash Book:-</b>					
1	S C PATTANAYAK, RETD PET	<b>2002-03</b>	20.09.2002	26100.00	MR NO 120050 DT 12.05.18	SPORTS
			<b>Cash BookTotal:-</b>	<b>26100.00</b>		
			<b>Grand Total:-</b>	<b>1851650.00</b>		

Similarly during the period covered under this audit, i.e. besides the adjustment of advance of Rs. 7634750.00 from the advance paid during the year 2019-20, Advances amounting Rs. 2780397.00 relating to the Yr.2018-19 has been adjusted as on 31.03.2020 out of the advance outstanding against the said periods as on 31<sup>st</sup> March 2019 of which the details are furnished below:-

**Statement Showing the Details of Adjustment of Previous Year Advance(Up-to 2018-19) during the Year under Audit i.e.2019-20**

SI. No.	Name & Designation of Advance Holders	YEAR	Adv.Paid Vr.No/Date	Amt.of Adv.Adjusted	Adv.Adjustment Vr.No/Date	Purpose of Advance
<b>(I)</b>	<b>G.M.University(GEN) Cash Book:-</b>					
1	DR. D BEHERA, ODIA	<b>2018-19</b>	NIL/21.06.18	30000.00	400/13.05.19	PG ADMISSION 2018-19
2	SRI UMA CH PATI, DY. REG		NIL/25.07.18	20000.00	391/03.05.19	ATTEND UGC MEETING
3	DR. DINABANDHA BEHARA, ODIA		NIL/26.07.18	20000.00	400/13.05.19	PG ADMISSION
4	DR. LAMBODHAR SAHU, ODIA		1/09.10.18	22000.00	389/25.04.19	STUDENT COUNCIL 2018
5	DR. RAKESH KU MISHRA, SNS		2/09.10.18	40000.00	148/16.09.19	INTER UNI SWIMMING COMPITITION
6	DR. SULAGNA CHOUDHRY, PHIL		NIL/12.10.18	10000.00	404/14.05.19	PURCHASE OF BOOK
7	DR. PRASANTI MISHRA, ZOOLOGY		NIL/13.10.18	30000.00	109/28.08.19	EAST ZONE INTER UNI KABADI TOURNAMEN

						T
8	ALOK KU NAIK, MATH		NIL/15.10.18	27000.00	417/23.05.19	EAST ZONE INTER UNI VOLLYBALL TOURNAMEN T
9	DR. RAKESH KU MISHRA, SNS		NIL/17.11.18	40000.00	250/20.11.19	INTER UNI ATHELATIC CHAMPION
10	DR. HEMA KU NAIK, ZOOLOGY		1/19.12.18	1320.00	397/10.05.19	WINTER NATURE CAMP
11	DR. SULAGNA CHOUDHRY, PHIL		NIL/20.12.18	48000.00	100/22.08.19	YOUTH FESTIVAL 2019
12	DR. H K NAYAK, COE		1/27.12.18	150000.00	1/04.06.19	P HD & M PHIL ENTRANCE 2019-20
13	DR. SULAGNA CHOUDHRY, PHIL		NIL/04.01.19	7680.00	402/14.05.19	GLORYFEST 2019
14	DR. PRADEEP KU HARPAL, COMM		NIL/15.01.19	69320.00	96/20.08.19	EAST ZONE INTER UNI CRICKET TOURNAMEN T
15	DR. HEMA KU NAIK, ZOOLOGY		2/25.01.19	22000.00	432/29.05.19	STUDY TOUR ZOOLOGY
16	DR. S N CHAULIA, PHY		3/25.01.19	21100.00	434/30.05.19	STUDY TOUR PHY
17	DR. PRAVATI PANDA, ECO		3/29.01.2019	11300.00	429/29.05.19	STUDY TOUR ECO
18	DR. SADAN KU PAUL, HINDI		1/30.01.19	12100.00	431/29.05.19	STUDY TOUR HINDI
19	DR. DINABANDHA BEHARA, ODIA		2/30.01.19	15000.00	435/30.05.19	STUDY TOUR ODIA
20	DR. GYANA RANJAN BAL, COMM		3/30.01.19	10600.00	258/25.11.19	STUDY TOUR COMM
21	DR. S N CHAULIA, CHEM		04/30.01.19	17000.00	433/30.05.19	STUDY TOUR CHEM
22	DR.		05/30.01.19	13000.00	436/30.05.19	STUDY TOUR

	HARIHARA SADANGI, EDM					EDM
23	DR. SULAGNA CHOUDHRY, PHIL		01/01.02.19	17000.00	403/14.05.19	UNMESH 2019
24	DR. SIKATA PANDA, POL SC		02/01.02.19	6400.00	437/30.05.19	STUDY TOUR POL SC
25	DR. RAJASHREE BARAL, B ED		NIL/02.02.19	19000.00	122/31.08.19	STUDY TOUR B ED
26	DR. RAJANIKANTA SETH, HISTORY		NIL/04.02.19	10000.00	430/29.05.19	STUDY TOUR HISTORY
27	DR. SADAN KU PAUL, HINDI		NIL/14.02.19	50000.00	95/19.08.19	APPOINTMENT OF NON TEACHING STAFF
28	DR. PRASANTI MISHRA, ZOOLOGY		NIL/16.02.19	3500.00	84/13.08.19	INTER UNI KABADI TOURNAMENT
29	DR. SIKATA PANDA, POL SC		NIL/25.02.19	25000.00	401/13.05.19	BOS MEETING
30	DR. SIKATA PANDA, POL SC		NIL/16.03.19	80000.00	93/17.08.19	BOS MEETING
31	DR. SIKATA PANDA, POL SC		NIL/27.03.19	40000.00	93/17.08.19	BOS MEETING
		<b>TOTAL:-</b>		<b>888320.00</b>		
		<b>Cash BookTotal:-</b>		<b>888320.00</b>		
<b>(II)</b>	<b>G.M.University(EXAM) Cash Book:-</b>					
1	DR H K NAYAK,COE	<b>2018-19</b>	NIL/14.03.19	500000.00	81/16.05.19	SEM EXAM 2020
2	DR H K NAYAK,COE	<b>(Do)</b>	NIL/27.03.19	500000.00	80/16.05.19	VALUATION EXAM 2019
		<b>TOTAL:-</b>		<b>1000000.00</b>		
		<b>Cash BookTotal:-</b>		<b>1000000.00</b>		
<b>(III)</b>	<b>HVET Cash Book:-</b>					
1	SRINIBAS	<b>2018-19</b>	11.9.18	14361.00	291/21.8.19	PLATINUM

	DASH					JUBILEE
2	SMT SIKATA PANDA	<b>(Do)</b>	3.1.19	10000.00	268/17.6.19	INVITAION CARD
3	SMT SIKATA PANDA		22.9.18	15416.00	294/30.8.19	PLATINUM JUBILEE
4	P K ACHARYA		31.12.18	25000.00	261/25.5.19	BEAUTIFICAT ION FOR CONCOVATI ON
5	DULLAVA KUSA		2.1.19	24000.00	266/6.6.19	ROBE CONVOCATI ON
6	S N CHAULIA		02.01.19	5000.00	251/25.4.19	DRINKING WATER CONVOCATI ON
7	SMT JYOTI MISHRA		3.1.19	60000.00	269/17.6.19	VIP REFRESHME NT
8	SMT SAMITA ACHARYA		3.1.19	60000.00	270/17.6.19	HI TEA REFRESHME NT CONVOCATI ON
		<b>TOTAL:-</b>		<b>213777.00</b>		
		<b>Cash BookTotal:-</b>		<b>213777.00</b>		
<b>(IV)</b>	<b>Seminar Cash Book:-</b>					
1	DR. SADAN KU PAUL, HINDI	<b>2018-19</b>	NILL/14.02.19	50000.00	16/28.08.19	STATE LEVEL WORKSHOP
2	DR. RAKESH KUMAR MISHRA, SNS		NILL/18.02.19	100000.00	8/02.05.19	NATIONAL SEMINAR
3	DR. SADAN KU PAUL, HINDI		NILL/19.02.19	100000.00	13/17.08.19	NATIONAL SEMINAR
4	DR. PRIYABRATA PANDA, COMM		NILL/22.02.19	125000.00	15/28.08.19	NATIONAL SEMINAR
5	DR. NAMITA PATTANAIK, GEO		NILL/25.02.19	34300.00	12/18.06.19	STATE LEVEL WORKSHOP
6	DR. SATYANARA YAN CHAULIA, CHEM		NILL/26.02.19	125000.00	11/04.06.19	NATIONAL SEMINAR
7	DR. PRAVATI		NILL/06.03.19	114000.00	21/21.11.19	NATIONAL

	PANDA, ECO					WORKSHOP
8	DR. SRINIBAS DASH, MBA		NILL/08.03.19	10000.00	14/22.08.19	NATIONAL WORKSHOP
9	DR. SATYANARA YAN CHAULIA, CHEM		NILL/16.03.19	20000.00	10/23.05.19	9TH PLATIMUM JUBLLI LECTURE SERIES
		<b>TOTAL:-</b>		<b>678300.00</b>		
		<b>Cash BookTotal:-</b>		<b>678300.00</b>		
			<b>Grand Total:-</b>	<b>2780397.00</b>		

**Para.8.1:-Advance outstanding for more than one year (Advances paid during the year 2018-19 but not adjusted till 31.03.2020):-**

*(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.**42895920.00** as on 31.03.2020 as furnished above, a total sum of Rs. **10784296.00**(Advance amounting to Rs.**10449796.00** related to the year 2017-18 & Rs.**334500.00** related to the year 2018-19) has been remained un-adjusted till 31.03.2020 without necessary adjustment despite of more than one year has already been elapsed from the respective date .

The details of such advance for the year 2017-18 & 2018-19 not adjusted till 31.03.2020 are as detailed below:-

Sl. No.	Name & Designation of Advance Holders	YEAR	Vr.No/ Date	Amt.of Adv. outstanding as on 31.03.2020	Purpose of Advance Paid	Advance Adjusted during 2020-21/Up-to 26.05.2020	Balance Amt. of Un-Adjusted Advance
1	G.M.University (GEN) Cash Book:-						
1.	Executive Engg.(R & B-Div-1), Sambalpur	<b>2017-18:-</b>	21.04.2017	10449796.00	Infrastructure Dev. Work		
		<b>TOTAL:-</b>		<b>10449796.00</b>			
1.	SAROJA MEHER, COMM	<b>2018-19</b>	NIL/12.09.18	30000.00	GANESH PUJA 2018		
2.	DR. BISHNUPRIYA HOTA, ENG		NIL/01.10.18	20000.00	NATIONAL WORKSHOP		
3.	DR. RAKESH KU		NIL/28.11.18	15000.00	NCC MEET		

	MISHRA, SNS						
4.	DR. DINABAND HA BEHARA, ODIA		NIL/18.12.18	30000.00	M PHIL & P HD ADMISSION		
5.	SRI SAMIT KU PRADHAN, COMP SC		2/27.12.18	13500.00	PLATINUM JUBLI LECTURE SERIES		
6.	DR. SIBAJI SHANKAR NAIK, ZOOLOGY		NIL/28.01.20 19	110000.00	ANNUAL ATHELATIC MEET		
7.	DR. JYOTI MISHRA, HINDI		2/29.01.19	13900.00	STUDY TOUR BOTANY		
8.	DR. UMA CHARAN PATI		NIL/05.02.19	3200.00	STUDY TOUR STAT		
9.	DR. SIBAJI SHANKAR NAIK, ZOOLOGY		1/08.02.19	10000.00	INTER UNI CRICKET TOURNAME NT		
10.	DR. SAMITA ACARY, PSY		2/08.02.19	60000.00	SARASWAT I PUJA 2019		
		<b>TOTAL:-</b>		<b>305600.00</b>			
		<b>Cash BookTotal:</b>		<b>10755396.0 0</b>			
<b>2.</b>	<b>HVET Cash Book:-</b>						
	DHARMARA J BAG LECT SANSKRIT	<b>2018-19</b>	01.10.18	13900.00	PLATINUM JUBILEE		
		<b>Cash BookTotal:</b>		<b>13900.00</b>			
<b>3.</b>	<b>Seminar Cash Book:-</b>						
	DR. SRINIBAS DASH, MBA	<b>2018-19</b>	NILL/17.01.1 9	15000.00	8TH PLATIMUM JUBLI LECTURE SERIES		
		<b>Cash BookTotal:</b>		<b>15000.00</b>			
		<b>Grand Total:-</b>		<b>Rs. 10784296.0 0</b>			

In this regard, the local authority is asked to furnish the reasons that, why such advances were kept unadjusted 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 31.03.2020 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 2017-18 & 2018-19 for **Rs.10784296.00 is suggested for recovery from the following officials** till necessary adjustment & compliance reported.

1. Dr Sudhanshu Sekhar Rath, Ex-VC Rs 5224898.00
2. Dr Smita Devi, Ex-Registrar Rs 5224898.00
3. PROF. ATANU KU. PATI, VC Rs 111500.00
4. SRI GIRISH CHANDRA SINGH, Registrar Rs 111500.00
5. SAROJA MEHER, COMM Rs 10000.00
6. DR. BISHNUPRIYA HOTA, ENG Rs.6667.00
7. DR. RAKESH KU MISHRA, SNS Rs.5000.00
8. DR. DINABANDHA BEHARA, ODIA Rs.10000.00
9. SRI SAMIT KU PRADHAN, COMP SC Rs.4500.00
10. DR. SIBAJI SHANKAR NAIK, ZOOLOGY Rs.36667.00
11. DR. JYOTI MISHRA, HINDI Rs.4633.00
12. DR. UMA CHARAN PATI Rs.1067.00
13. DR. SIBAJI SHANKAR NAIK, ZOOLOGY Rs.3333.00
14. DR. SAMITA ACARY, PSY Rs.20000.00
15. DHARMARAJ BAG LECT SANSKRIT Rs.4633.00
16. DR. SRINIBAS DASH, MBA Rs.5000.00

**Total Rs.10784296.00**

**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.

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	DR.SUDHANSHU SEKHAR RATH	EX-VICE-CHANCELLOR	NOW PROFESSOR,SAMBALPUR UNIVERSITY,BURLA,SAMBALPUR	5224898
2	DR.SMITA DEVI	EX-REGISTRAR	RETIRED,NOW AT BHUTAPARA,PO,DIST-SAMBALPUR	5224898
3	PROFF.ATANU KUMAR PATI	VICE-CHANCELLOR	Gangadhar Meher University	111500
4	SRI GIRISH CHANDRA SINGH	REGISTRAR	Gangadhar Meher University	111500
5	SRI SAROJA MEHER	PROFESSOR,COMMERCE	Gangadhar Meher University	10000
6	DR.BISHNUPRIYA HOTA	PROFESSOR,ENGLISH	Gangadhar Meher University	6667
7	DR.RAKESH KUMAR MISHRA	PROFESSOR,SANSKRIT	Gangadhar Meher University	5000
8	DR.DINABANDHU BEHERA	PROFESSOR,ODIA	Gangadhar Meher University	10000
9	SRI SAMIT KUMAR PRADHAN	ASST.PROFESSOR,COMP.SC.	Gangadhar Meher University	4500
10	DR.SIBAJI SHANKAR NAIK	PROFESSOR,ZOOLOGY	Gangadhar Meher University	40000
11	DR.JYOTI MISHRA	PROFESSOR,HINDI	Gangadhar Meher University	4633
12	DR.SAMITA ACHARY	PROFESSOR,PHYSICS	Gangadhar Meher University	20000
13	SRI DHARMARAJ BAG	LECTURER,SANSKRIT	Gangadhar Meher University	4633
14	DR.UMA CHARAN	ASST.PROFESSOR,	Gangadhar Meher	1067

	PATI	ECONOMICS,Ic DEPUTY REGISTRAR	University	
15	DR.SRINIBAS DASH	PROFESSOR,MBA	Gangadhar Meher University	5000

**PARA: 9 GRANTS**

**Gangadhar Meher University - 2018-2019**

Slno	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	01-04-2018	2335329.00	340290500.00	342625829.00	20728048.96	31-03-2019	321897780.04	Details of Receipt and Expr. of Grants are furnished below.
	<b>GRAND TOTAL</b>	<b>2335329.00</b>	<b>340290500.00</b>	<b>342625829.00</b>	<b>20728048.96</b>		<b>321897780.04</b>	

**Gangadhar Meher University - 2019-2020**

Slno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
2	01-04-2019	321897780.04	70131000.00	392028780.04	135340695.06	31-03-2020	256688084.98	Details of Receipt and Expr. of Grants are furnished below.
	<b>GRAND TOTAL</b>	<b>321897780.04</b>	<b>70131000.00</b>	<b>392028780.04</b>	<b>135340695.06</b>		<b>256688084.98</b>	

**Comments :**

**Grant Position for the Year-2018-2019:**

The position of the Receipt & Expenditure of different types of Grants for the year.2018-19 and the percentage of utilization as on 31.03.2019 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.2018-2019**

Sl.	Head of Account of Grant	Particulars of Grants Received			Total	Amt. of Grant spent during 2018-19	CB Of Un-spent Grant As on 31.03. 2019	Remarks	% of Utilization
		S.O No/Dt & Sanctioning Authority	OB of Grant As on 01.04. 2018 (Audit)	Amt. of Grant Received during 2018-2019					
1	2	3	4	5	6	7	8	9	10
1	Odisha Biodiversity Board.	HE NO.35A/2014/2553/OBB Dt.10.04. 2018 from Member Secy. DHE, Odisha	0.00	225000.00	225000.00	213742.00	11258.00	Research work and survey.	94.99%
		<b>Total:-</b>	<b>0.00</b>	<b>225000.00</b>	<b>225000.00</b>	<b>213742.00</b>	<b>11258.00</b>		
2	Infrastructure Development Grants	HE No.8663 3B(a)-II-X III-2018 DT.07.03. 2019 from Secy. DHE, Odisha	0.00	60000000.00	60000000.00	0.00	60000000.00	(Towards Sports complex)	0.00%
		<b>Total:-</b>	<b>0.00</b>	<b>60000000.00</b>	<b>60000000.00</b>	<b>0.00</b>			
3	GIA (SALARY OF VC, COF, REGISTER, COE.) and GIA (Non-Salary)	HE No.3B(a)/II-XIII/2018 Lr.No.2578 16.01.19 from Secy. DHE, Odisha (Sal.Rs.2287500/-) & HE NO. 3B(a)-II-X III-2018 DT.01.02. 19 from Secy.	0.00	3037500.00	3037500.00	6597114.96	-359614.96	Paid towards Salary/PC etc. & Hire charges of Vehicles for VC & COF, Register.	

		<b>DHE, Odisha(N on-Sal Rs.75000 0/-)</b>							
		<b>Total: -</b>	<b>0.00</b>	<b>3037500.00</b>	<b>3037500.00</b>	<b>6597114.96</b>	<b>-3559614.96</b>		<b>100%</b>
4	<b>Civil Service Coaching</b>	<b>AFA-cum - Under Secy (HE), Odisha, vide Lr. No.16213 /28.04.20 17</b>	85329.00	0.00	85329.00	85329.00	0.00	Paid towards Rem. to Teaching staffs, Purchase of Books /Journals &	
	<b>-DO-</b>	<b>AFA-cum - Under Secy (HE), Odisha, vide Lr. No.5976/ 26.02.201 8</b>	1000000.00	0.00	1000000.00	347598.00	652402.00	Financial Assistance to eligible EWS students.	
		<b>Total: -</b>	<b>1085329.00</b>	<b>0.00</b>	<b>1085329.00</b>	<b>432927.00</b>	<b>652402.00</b>		<b>40%</b>
5.	Estt. Of Career Councilin g Center At GMU, Sambalpu r	<b>HE No.3B(a)/ 10-XIII/20 17 LT.No.24 1 9/24.01.2 018 from</b>	1250000.00	0.00	1250000.00	15335.00	1234665.00		

		Secy,DH E, Odisha							
		<b>Total: -</b>	<b>1250000.00</b>	<b>0.00</b>	<b>1250000.00</b>	<b>15335.00</b>	<b>1234665.00</b>		<b>1%</b>
6	BHIMA BHOI REASEA RCH Centre	HE No.3B(a)/ 10-XIII/20 18 LT.No.25 553/16.07 .2018 from Secy,DH E, Odisha	0.00	1898000.00	1898000.00	0.00	1898000.00		
		<b>Total: -</b>	<b>0.00</b>	<b>1898000.00</b>	<b>1898000.00</b>	<b>0.00</b>	<b>1898000.00</b>		<b>0%</b>
7	RUSA GRANT	----	0.00	27500000.00	27500000.00	13338930.00	26166107.00		
		<b>Total: -</b>	<b>0.00</b>	<b>27500000.00</b>	<b>27500000.00</b>	<b>13338930.00</b>	<b>26166107.00</b>		<b>5%</b>
8	UGC GRANT	-----	0.00	130000.00	130000.00	130000.00	0.00		
		<b>Total: -</b>	<b>0.00</b>	<b>130000.00</b>	<b>130000.00</b>	<b>130000.00</b>	<b>0.00</b>		<b>100%</b>
		<b>Grand Total:-</b>	<b>2335329.00</b>	<b>34029050.00</b>	<b>34262582.90</b>	<b>20728048.96</b>	<b>32189778.04</b>		<b>6%</b>

**Year-wise Utilisation & Break-up of Un-Spent Grant as on 31.03.2019: -**

The year-wise break-up of Un-spent grant as on 31.03.2019 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 Utilization & Break-up of Un-Spent of Grant As on 31.03.2019**

SL.	PERIOD/ YEAR	Un-Spent as on 01.04.18	Grant Received	Grant spent during 2018-2019	Un-Spent as on 31.03.2019
1	2016-2017	0.00		0.00	0.00
2	2017-2018	2335329.00	0.00	448262.00	1887067.00
3	2018-2019	0.00	340290500.00	20279786.96	320010713.04
	<b>Total: -</b>	<b>2335329.00</b>	<b>340290500.00</b>	<b>20728048.96</b>	<b>321897780.04</b>

**Head of Account-wise Break-up of Un-Spent Grant as on 31.03.2019: -**

The Head of account-wise break-up of Un-spent grant as on 31.03.2019 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: -

<b>Year &amp; Head of Account-wise Break-up of Un-Spent Grants As on 31.03.2019</b>					
SL.	Head of Account	2016-2017	2017-2018	2018-2019	Total Un-Spent as on 31.03.2019
1	Odisha Biodiversity	0	0	11258.00	11258.00
2	I.D.F Grant (Works)(RUSA)	0	0	60000000.00	60000000.00
3	GIA (Salary/Non-salary)	0	0	-3559614.96	-3559614.96
4	Civil Service Coaching Grant	0	652402.00	0	652402.00
5	Const. of Counseling Center	0	1234665.00	0	1234665.00
6	BHIMA BHOI RESEARCH Centre	0	0	1898000.00	1898000.00
7	RUSA GRANT	0	0	261661070.00	261661070.00
	<b>TOTAL: -</b>	<b>0.00</b>	<b>1887067.00</b>	<b>320010713.04</b>	<b>321897780.04</b>

The position of the Receipt & Expenditure of different types of Grants for the year 2019-2020 and the percentage of utilization as on 31.03.2020 w.r.to total availability was worked from the account records/registers submitted to this for verification of which an abstract position of the same is furnished below:

<b>Statement Showing the Head-wise Receipt &amp; Expenditure of Grants in respect of G.M. University, Sambalpur during the year.2019-2020</b>									
Sl.	Head of Account of Grant	Particulars of Grants Received			Total	Amt. of Grant spent during 2019-2020	CB Of Un-spent Grant As on 31.03.2020	Remarks	% of Utilisation
		S.O No/Dt & Sanctioning Authority	OB of Grant As on 01.04.2019 (Audit)	Amt. of Grant Received during 2019-2020					
1	2	3	4	5	6	7	8	9	10
1	Odisha Biodiversity Board.	HE NO.35A/2014/2553/OBB Dt.10.04.2018 from Member Secy. DHE, Odisha	11258.00	0.00	11258.00	5000.00	6258.00	Research work and survey.	
		<b>Total: -</b>	<b>11258.00</b>	<b>0.00</b>	<b>11258.00</b>	<b>5000.00</b>	<b>6258.00</b>		56%
2	Infrastruct	HE	60000000	0.00	60000000	46322760	13677240	(Towards	

	ure Developm ent (RUSA) Grants	<b>No.8663 3B(a)-II-X III-2018 DT.07.03. 2019 from Secy.DH E, Odisha</b>	.00		.00	.00	.00	Sports complex)	
		<b>Total: -</b>	<b>60000000 .00</b>	<b>0.00</b>	<b>60000000 .00</b>	<b>46322760 .00</b>	<b>13677240 .00</b>		
3	GIA (SALARY OF VC, COF, REGISTE R, COE.) and  GIA (Non-Sala ry)	<b>HE  No.3B(a)- 24-XIII20 19Lr.No. 22604 10.06.19 from Secy. DHE, Odisha (Sal.Rs.1 633500+5 00000), HE NO. 4297 DT.03.02. 2020, 4933/HE DT.03.02. 2020 (Rs.4824 9000+100 0000), HE NO 3B(a)-24- ACCT-II- 2019 dt.07.01. 2020 (Rs.1633 500/-) And 31490/HE Dt.24.12. 19 (Rs.5000 00)</b>	-3559614. 96	53516000 .00	49956385 .04	18978693 .82	30977691 .22	Paid  towards Salary/PC etc. & Hire charges of Vehicles for VC & COF, Register.	
	Govt allotment.	<b>Water Bill</b>	<b>0.00</b>	<b>35000.00</b>	<b>35000.00</b>	<b>0.00</b>	<b>35000.00</b>		
		<b>Total: -</b>	<b>-3559614. 96</b>	<b>53551000 .00</b>	<b>49991385 .04</b>	<b>18978693 .82</b>	<b>31012691 .22</b>		<b>61%</b>
4	<b>Civil</b>	<b>AFA-cum</b>	652402.0	0.00	652402.0	28350.00	624052	Paid	



	Service Coaching	- Under Secy (HE), Odisha, vide Lr. No.5976/ 26.02.2018	0		0			towards Rem. to Teaching staffs, Purchase of Books /Journals & Financial Assistance to eligible EWS students.	
		<b>Total: -</b>	<b>652402.00</b>	<b>0.00</b>	<b>652402.00</b>	<b>28350.00</b>	<b>624052.00</b>		<b>4%</b>
5.	Estt. Of Career Counciling Center At GMU, Sambalpur	<b>HE No.3B(a)/ 10-XIII/20 17 LT.No.24 1 9/24.01.2018 from Secy,DHE, Odisha</b>	1234665.00	0.00	1234665.00	0.00	1234665.00		
		<b>Total: -</b>	<b>1234665.00</b>	<b>0.00</b>	<b>1234665.00</b>	<b>0.00</b>	<b>1234665.00</b>		<b>0%</b>
6	BHIMA BHOI REASEA RCH Centre	<b>HE No.3B(a)/ 10-XIII/20 18 LT.No.25 553/16.07 .2018 from</b>	1898000.00	0.00	1898000.00	877914.24	1020085.76		

		Secy,DH E, Odisha							
		<b>Total: -</b>	<b>1898000.00</b>	<b>0.00</b>	<b>1898000.00</b>	<b>877914.24</b>	<b>1020085.76</b>		<b>46%</b>
7	<b>RUSA GRANT</b>	----	26166107.00	0.00	26166107.00	69047977.00	19261309.300		
		<b>Total: -</b>	<b>26166107.00</b>	<b>0.00</b>	<b>26166107.00</b>	<b>69047977.00</b>	<b>19261309.300</b>		
8	<b>OHEEP GRANT</b>	-----	0.00	16500000.00	16500000.00	0.00	16500000.00		
		<b>Total: -</b>	<b>0.00</b>	<b>16500000.00</b>	<b>16500000.00</b>	<b>0.00</b>	<b>16500000.00</b>		
9	<b>PROJEC T GRANT</b>	---	0.00	80000.00	80000.00	80000.00	0.00		
		<b>Total: -</b>	<b>0.00</b>	<b>80000.00</b>	<b>80000.00</b>	<b>80000.00</b>	<b>0.00</b>		<b>100%</b>
		<b>Grand Total: -</b>	<b>32189778.04</b>	<b>70131000.00</b>	<b>39202878.04</b>	<b>135340695.06</b>	<b>256688084.98</b>		<b>35%</b>

**Year-wise Utilisation & Break-up of Un-Spent Grant as on 31.03.2020: -**

The year-wise break-up of Un-spent grant as on 31.03.2020 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: -

<b>Year-wise Utilization &amp; Break-up of Un-Spent of Grant As on 31.03.2020</b>					
SL.	PERIOD/ YEAR	Un-Spent as on 01.04.19	Grant Received	Grant spent during 2019-2020	Un-Spent as on 31.03.2020
1	2017-2018	1887067.00	0.00	28350.00	1858717.00
2	2018-2019	320010713.04	0.00	116253651.24	203757061.80
3	2019-2020	0.00	70131000.00	19058693.82	51072306.18
	<b>Total: -</b>	<b>321897780.04</b>	<b>70131000.00</b>	<b>135340695.06</b>	<b>256688084.98</b>

**Head of Account-wise Break-up of Un-Spent Grant as on 31.03.2020: -**

The Head of account-wise break-up of Un-spent grant as on 31.03.2020 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: -

<b>Year &amp; Head of Account-wise Break-up of Un-Spent Grants As on 31.03.2020</b>					
SL.	Head of Account	2017-2018	2018-2019	2019-2020	Total Un-Spent as on 31.03.2020
1	Odisha Biodiversity	0	6258.00	0	6258.00
2	I.D.F Grant (Works)(RUSA)	0	13677240.00	0	13677240.00
3	GIA	0	-3559614.96	34537306.18	30977691.22

	(Salary/Non-salary)				
4	Water Bill	0		35000.00	35000.00
5	Civil Service Coaching Grant	624052.00	0	0	624052.00
6	Const. of Counseling Center	1234665.00	0	0	1234665.00
7	BHIMA BHOI RESEARCH Centre	0	1020085.76	0	1020085.76
8	RUSA GRANT	0	192613093.00	0	192613093.00
9	OHEEP	0	0	16500000.00	16500000.00
	<b>TOTAL: -</b>	<b>1858717.00</b>	<b>203757061.80</b>	<b>51072306.18</b>	<b>256688084.98</b>

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

It could be noticed from the Receipt & Utilisation of Grants during the year 2018-19 AND 2019-2020 that, Grants amounting to Rs.**256688084.98** was remained un-spent as on 31st March 2020 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 35%(As a whole) in the yr. 2019-2020, 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:

- a) Un-authorized retention/parking of Govt. money which may seriously affect the ways & means position of Govt.
- b) 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. 2018-2019 and 2019-2020, 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. 2018-2019 and 2019-2020 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 - 2018-2019**

Slno	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	01-04-2018	46514671.00	20728048.96	67242719.96	13330777.00	31-03-2019	53911942.96	Details of Submission and Pendency are furnished below.
	<b>GRAND TOTAL</b>	<b>46514671.00</b>	<b>20728048.96</b>	<b>67242719.96</b>	<b>13330777.00</b>		<b>53911942.96</b>	

**Gangadhar Meher University - 2019-2020**

Slno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding (In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
2	01-04-2019	53911942.96	135340695.06	189252638.02	17620781.00	31-03-2020	171631857.02	Details of Submission and Pendency are furnished below
	<b>GRAND TOTAL</b>	<b>53911942.96</b>	<b>135340695.06</b>	<b>189252638.02</b>	<b>17620781.00</b>		<b>171631857.02</b>	

**Comments :**
**Position of Utilisation Certificate for the Year 2018-19:-**

The details of Submission of UC during the year 2018-19 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-2018-19**

SL NO	HEAD OF ACCOUNT	LETTER NO/DT	AMT. OF UC SUBMITTED	TO WHOM SENT	YR. OF UTILISATION
1	GIA(Salary/Non-salary)	5468/05.11.18	3300000.00	FA-cum-Special Secy. To Govt, D.H.E,Odisha	2017-18
2	GIA(Salary/Non-salary)	5468/05.11.18	3309106.00	FA-cum-Special Secy. To Govt, D.H.E,Odisha	2018-19
3	Civil Service Coaching Grant	3600/13.07.18	1514671.00	FA-cum-Under Secy(HE), Odisha,	2017-18
4	RUSA GRANT	2264/28.03.19	5207000.00	FA-cum-Under Secy(HE), Odisha,	2018-19
<b>TOTAL:-</b>			<b>13330777.00</b>		

**Year-wise Submission & Break-up of Pendency of Utilisation Certificates as on 31.03.2019:-**

The year-wise submission of UC's & break-up of Pendency of Utilisation certificates as on 31.03.2019 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 31.03.2019**

SL.	Period of Utilisation	Pendency as on 01.04.18	UC Due for Submission	UC Submitted during 2018-19	Pendency as on 31.03.2019
1	2015-16	10000000.00	0	0	10000000.00
2	2016-17	17700000.00	0	0	17700000.00
3	2017-18	18814671.00	448262.00	4814671.00	14448262.00
4	2018-19	0	20279786.96	8516106.00	11763680.96
<b>TOTAL:-</b>		<b>46514671.00</b>	<b>20728048.96</b>	<b>13330777.00</b>	<b>53911942.96</b>

**Head of Account-wise Break-up of Un-Spent Grant as on 31.03.2019:-**

The Head of account-wise break-up of Pendency of UC's in respect of different types of grants already spent as on 31.03.2019 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:-

		<b>Year &amp; Grant-wise Break-up of Pendency of Utilisation Certificate As on 31.03.2019</b>					
SL.	Head of Account	2015-16	2016-17	2017-18	2018-19	Total Pendency as on 31.03.2019	Remarks
1	I.D.F Grant(Works)	10000000	15700000	14000000		39700000	
2	GIA(Salary/Non-salary)	0	0	0	3288008.96	3288008.96	
3	Civil Service Coaching Grant	0	0	432927	0	432927.00	
4	Installation of Wi-Fi	0	2000000	0	0	2000000.00	
5	Estt. Of Career Counciling	0	0	15335	0	15335.00	
6	RUSA GRANT	0	0	0	8131930	8131930.00	
7	UGC GRANT	0	0	0	130000	130000.00	
8	ODISHA BIO-DIVERSITY BOARD	0	0	0	213742	213742.00	
	<b>TOTAL:-</b>	<b>10000000.00</b>	<b>17700000.00</b>	<b>14448262.00</b>	<b>11763680.96</b>	<b>53911942.96</b>	

**Position of Utilisation Certificate for the Year 2019-2020:-**

The details of Submission of UC during the year 2019-2020 as worked out from the connected files made available to audit is furnished below:-

<b>DETAILS OF UTILISATION CERTIFICATE SUBMITTED IN RESPECT OF UTILISED GOVT. GRANTS DURING THE YEAR-2019-2020</b>					
SL NO	HEAD OF ACCOUNT	LETTER NO/DT	AMT. OF UC SUBMITTED	TO WHOM SENT	YR. OF UTILISATION
1	RUSA GRANT	1/31.07.19	298630.00	FA-cum-Special Secy. To Govt, D.H.E,Odisha	2018-19

2	RUSA GRANT	3/19.10.19	131216.00	FA-cum-Special Secy. To Govt, D.H.E,Odisha	2018-19
3	RUSA GRANT	6964/27.12.19	15795000.00	FA-cum- Under Secy(HE), Odisha,	2018-19
4	RUSA GRANT	5/12.02.2020	1395935.00	FA-cum- Under Secy(HE), Odisha,	2018-19
<b>TOTAL:-</b>			<b>17620781.00</b>		

**Year-wise Submission & Break-up of Pendency of Utilisation Certificates as on 31.03.2020:-**

The year-wise submission of UC's & break-up of Pendency of Utilisation certificates as on 31.03.2020 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 31.03.2020**

SL.	Period of Utilisation	Pendency as on 01.04.19	UC Due for Submission	UC Submitted during 2019-2020	Pendency as on 31.03.2020
1	2015-16	10000000.00	0	0	10000000.00
2	2016-17	17700000.00	0	0	17700000.00
3	2017-18	14448262.00	28350.00	0	14476612.00
4	2018-19	11763680.96	116253651.24	17620781.00	110396551.20
	2019-2020	0	19058693.82	0	19058693.82
<b>TOTAL:-</b>		<b>53911942.96</b>	<b>135340695.06</b>	<b>17620781.00</b>	<b>171631857.02</b>

**Head of Account-wise Break-up of Un-Spent Grant as on 31.03.2020:-**

The Head of account-wise break-up of Pendency of UC's in respect of different types of grants already spent as on 31.03.2020 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 31.03.2020**

SL.	Head of Account	2015-16	2016-17	2017-18	2018-19	2019-2020	Total Pendency as on 31.03.2020	Remarks
1	I.D.F	10000000	15700000	14000000	46322760	0	86022760.00	



	Grant(Works)							
2	GIA(Salary/Non-salary)	0	0	0	3288008.96	18978693.82	22266702.78	
3	Civil Service Coaching Grant	0	0	461277	0	0	461277.00	
4	Installation of Wi-Fi	0	2000000	0	0	0	2000000.00	
5	Estt. Of Career Counseling	0	0	15335	0	0	15335.00	
6	RUSA GRANT	0	0	0	59559126	0	59559126.00	
7	UGC GRANT	0	0	0	130000	0	130000.00	
8	ODISHA BIO-DIVERSITY BOARD	0	0	0	218742	0	218742.00	
9	Project grant					80000	80000.00	
10	Bhima bhoi	0	0	0	877914.24	0	877914.24	
	<b>TOTAL:-</b>	<b>10000000.00</b>	<b>17700000.00</b>	<b>14476612.00</b>	<b>98722115.2</b>	<b>19058693.78</b>	<b>171631857.02</b>	

**Comments on:-**
**(1) Less Submission of UC in respect of utilised Grants & Huge pendency of UC for submission as on 31<sup>st</sup> March 2020:-**

During this Audit on working out the UC position in respect of Govt. grants for the year. 2019-2020 It was noticed that, against the Pendency of UC's for Rs.46514671.00/- as on 31.03.2018 as well as UC due for submission to the tune of Rs.120728048.96/- for the Yr.2018-19 and Rs.135340695.06 for the Yr.2019-2020 against the utilisation of Govt. Grants during the period covered under this audit, UC having money value of Rs.13330777.00/- and Rs.13330777.00/- for the year 2018-19 and 2019-2020 in respect of GIA(Salary/Non-salary) grant and RUSA 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.171631857.02/- up-to the year.2019-2020 for which UC was due for submission by 31<sup>st</sup> march 2020.

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. 171631857.02/- (Based upon the pendency shown up-to the last A.R) as on 31st March 2020 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 Utilisation 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 -**

No Mis-appropriation was detected in any books of accounts during this audit for the period 2018-19 & 2019-20

**PARA: 12 LOSS OF STOCK & STORE**

**12.1 -**

No Loss of Stock & Stores was detected in any kinds of items during this audit for the period 2018-19 & 2019-20

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - Position of Fees & Fines-**

The collection & remittance position of Fees & Fines for the year.2018-19 & 2019-20 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.2018-19**

Sl.	Particulars	GM Unv. Govt. A/c Cash Book	GM Auto. Govt. A/c Cash Book	Total
1	Un-Remitted As on 01.04.2018	3.00	0.00	3.00
2	Collected during 2018-19	133057.00	7285.00	140342.00
3	Total Due for Remittance	133060.00	7285.00	140345.00
4	Amt. Remitted during 2018-19	3.00	7285.00	7288.00
5	Non-Remitted as on 31.03.2019	<b>133057.00</b>	<b>0.00</b>	<b>133057.00</b>

**Position in respect of Collection & Remittance of Fees & Fines during the year.2019-20**

Sl.	Particulars	GM Unv. Govt. A/c Cash Book	GM Auto. Govt. A/c Cash Book	Total
1	Un-Remitted As on 01.04.2019	133057.00	0.00	133057.00
2	Collected during 2019-20	2485.00	1018.00	3503.00
3	Total Due for Remittance	135542.00	1018.00	136560.00
4	Amt. Remitted during 2019-20	0.00	1018.00	1018.00
5	Non-Remitted as on 31.03.2020	<b>135542.00</b>	<b>0.00</b>	<b>135542.00</b>

The unremittance fees & fines may be deposited into Govt.Treasury.Till Then a sum of Rs **135542.00** is held under objection.

**13.2 - Unclassified Amount to the tune of Rs.105090.89 Received from ICICI-POM 28 P NO 36**

On scrutiny of receipt side of General Cash Book it was noticed that a sum of Rs **105090.89** has been shown as receipt from ICICI Bank account on dt.11.04.18 In the cash book.

But the details heads of each receipts has neither been taken from the bank nor any follow up action was taken by the local authority to work out the head of accounts of the receipts amount.

However the local authority is requested to classify the amount of Rs **105090.89** with available records and produce before audit for necessary verification.

Non classification of receipts not only affects the actual receipts of grants and students fund but also chances of misutilisation of grants and students fund.

On issue of POM the local authority replied it will be classified.Hence the amount of Rs 105090.89 may be classified and shown to next audit. Till then a sum of Rs.105090.89 is held under objection.

**13.3 - Non Production of Demand-Collection-balance Register of Own Sources of University-POM 28 P NO 36**

The Demand-Collection-balance Register of Own sources of GM University like Room Rent, Shop Rent, Orchards,Hire Charges of Hall etc. for the year 2018-19 & 2019-20 was asked for production through issue of POM but the local authority replied that Produced on the last date of close of audit without producing the same in spite of issue reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

Non production of same would result in non/less collection of own sources which may result in misappropriation of cash.

**13.4 - Non Production of Demand-Collection-balance Register of Fees-POM 22 P NO 29**

The Demand-Collection-balance Register of Fees of all students of GM University for the year 2018-19 & 2019-20 was asked for production through issue of POM but the local authority replied that Produced on the last date of close of audit without producing the same in spite of issue reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

Non production of same would result in non/less collection of fees which may result in misappropriation of cash.

**13.5 - Non Production of Govt.Order/Syndicate Resolution of Admission Fees-POM 22 P NO 29**

The Govt.Order/Syndicate Resolution of Admission Fees of all UG/PG classes of GM University for the year 2018-19 & 2019-20 was asked for production through issue of POM but the local authority replied that Produced on the last date of close of audit without producing the same in spite of issue reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

Non production of same shows that the fees were collected from students in irregular ways.

**13.6 - INTEREST AMOUNT OF RS. 1381764.00 CREDITED TO PASS BOOK BUT NOT TAKEN AS RECEIPT IN THE CASH BOOK PS a/c POM - 33 Page -69 to 78**

The following table shows the details of interest amount Rs. 1381764.00 credits in the SB a/c Bank pass books relating to the University fund. The same are not credited to the respective cash books leading to wide gap between actual balance and cash book balance in respect to the said fund. Necessary entries need be made in the cash book to regularize the account under intimation to audit.

Sl No.	Name of the Bank with A/c No	Fund / Cash Book associated with the account	Date of Credit of interest in the Pass Book	Amount of Interest Credited in the Pass Book	Remarks
1	<b>UCO Bank, Budharaja, (A/c No. 21010210000229</b>	GM Univ. (GEN) Cash book	31.12.2020	124658.00	124658.00
2	<b>UCO Bank, Budharaja, (A/c No. 21010110045480</b>	GM Univ. (GEN) Cash book	30.06.2019 25.09.2019 24.03.2020	406980.00 325838.00 149810.00	882628.00
3	<b>CORPORATION Bank, Sambalpur, (A/c No. 52014100162764 5</b>	GM Univ. (GEN) Cash book	30.06.2019 30.12.2019 30.03.2020	164832.00 122321.00 87325.00	374478.00
	<b>TOTAL (Univ. Account)</b>			<b>1381764.00</b>	<b>1381764.00</b>

In response to the POM the Local Authority replied that "The accrued Interest money will be taken to different Cash Books during the financial year 2020-2021 and will be produced to next Audit. " Till the interest money taken to Cash Book, the amount Rs. **1381764.00** is kept under objection.

**13.7 - RECEIPTS AMOUNT OF RS. 1968238.01 NOT ENTERED IN CASH BOOK Univ. Account POM .33 PAGE 69 TO 78**

On verification of the MRs, BD Register, Bank Pass Books & Treasury Pass Book it was noticed that the following credits of Rs. 1968238.01 into the **Univ. Account** have not taken as receipts in the cash books of the Univ fund which is highly irregular. The details are noted below. The reasons of such left out may be communicated to audit along with action taken thereof.

Sl No	Where actually credited	Name of Scheme	Date of Credit in pass	Amount Credited	Remarks

			book		
1	<b>UCO Bank, Budharaja, (A/c No. 21010110045480</b>	GM Univ. (GEN) Cash book	21.03.2020	5100.00	5100.00
2	<b>H.D.F.C. BARAIPALI, Sambalpur (A/c No. 50100301977931 )</b>	GM Univ. (GEN) Cash book	17.7.19	0.01	1962888.01
			18.7.19	1.00	
			21.9.19	102681.00	
			22.9.19	152010.00	
			23.9.19	31950.00	
			24.9.19	125.00	
			24.9.19	12900.00	
			25.9.19	120.00	
			25.9.19	9450.00	
			26.9.19	1985.00	
			27.9.19	20650.00	
			01.10.19	27960.00	
			02.10.19	19300.00	
			17.10.19	2275.00	
			18.10.19	5.00	
			20.10.19	4300.00	
			26.10.19	4800.00	
			2.11.19	15000.00	
			6.11.19	19300.00	
			8.11.19	1985.00	
			9.11.19	73815.00	
			24.11.19	23225.00	
			26.11.19	30380.00	
			29.11.19	10780.00	
			03.12.19	65.00	
			08.12.19	5.00	
			24.12.19	374956.00	
			24.12.19	426950.00	
			25.12.19	326732.00	
			08.01.2020	4300.00	
			17.01.2020	860.00	
28.01.2020	154130.00				
29.01.2020	120.00				
30.01.2020	55.00				
01.02.2020	20.00				
04.02.2020	35.00				
05.02.2020	10.00				
07.02.2020	5.00				
14.02.2020	10.00				
21.02.2020	10074.00				

			25.02.2020	5782.00	
			28.02.2020	5782.00	
			08.03.2020	42200.00	
			17.03.2020	15000.00	
			18.03.2020	17900.00	
3	<b>UCO Bank, Budharaja, (A/c No. 21010110053331):</b>	PROJECT FUND Cash Book	31.03.2020	250.00	250.00
	<b>TOTAL (Univ. Account)</b>			<b>1968238.01</b>	<b>1968238.01</b>

In response to the POM the Local Authority replied that "The Receipt amount will be taken to different Cash Books during the financial year 2019-20 and will be reproduced to next Audit. " Till the Receipt amount taken to Cash Book, the amount Rs. **1968238.01** is kept under objection.

**13.8 - Non Production of Quarter allotment registers & Register of Demand, collection & balance Of Quarter rent along with Quarter rent assessment register as on 31 March 2020 POM 18 P NO 23**

For necessary verification regarding realization of quarter rent from the salary component of different categories of staffs to whom quarter are allotted by the University Authority prior/during the period 2018-19 & 2019-20 as well as the details of demand, collection & balance of quarter rent as on 31<sup>st</sup> March 2020 may need be produced to audit as per the format given below along with Quarter allotment registers & Quarter rent assessment register

Qr.Type/No	Name of the Employee	Basic scale of Pay	Qr. Rent Outstanding as on 1.4.2018	Qr. Rent Due for 3/18 to 02/20	Total rent Due for collection	Rent Realised during 2018-19 & 2019-20	Bal Rent Outstanding as on 31.03.2020	Remarks
1	2	3	4	5	6	7	8	9

In response to the POM, the local authority replied that Produced on the last date of close of audit without producing the same in spite of reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020. The same may be produced to next audit.

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Non Production of Acquittance Rolls or vouchers to a tune of Rs 351001.00 in support of payment POM21 P NO 27 TO 28**

On scrutiny of pay acquittance roll w.r.t Govt. Cash book, it was noticed that the total sum of **Rs. 3,51,001.00** as detailed below has been paid to different officials towards the purposes as noted in the table.

To find the genuineness of payment the acquittance rolls of the staffs or vouchers in support of payment was asked for production before audit through issue of POM.



But the local authority replied that Produced on the last date of close of audit without producing the same inspite of reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

SI. NO.	Bill No/Date	Amount Paid	Purposes
1	163/23.03.20	2,000.00	OE Other charges
2	164/23.03.20	40,000.00	OE Purchase of Books
3	165/23.03.20	35,000.00	OE Other Cont.
4	166/23.03.20	20,000.00	OE Lab Equipment
5	167/23.03.20	30,000.00	OE Lab Cont.
6	168/23.03.20	35,000.00	OE Water charges
7	169/23.03.20	2,500.00	OE Purchase of Books
8	170/23.03.20	2,500.00	OE Lab Cont.
9	174/23.03.20	6,410.00	NGO (Pran) Arrear DA for Jan-2020
10	175/23.03.20	7,220.00	NGO Travelling Expenses (TE)
11	178/23.03.20	4334.00	NGO R.C.M Bill
12	179/31.03.20	10,418.00	NGO R.C.M Bill
13	180/31.03.20	7,220.00	NGO R.C.M Bill
14	181/31.03.20	11,088.00	NGO R.C.M Bill
15	182/31.03.20	10,698.00	NGO R.C.M Bill
16	183/31.03.20	12,331.00	NGO R.C.M Bill
17	184/31.03.20	11,411.00	NGO R.C.M Bill
18	185/31.03.20	6,370.00	NGO Travelling Expenses (TE)
19	188/31.03.20	96,501.00	G.O OA
	<b>TOTAL</b>	<b>3,51,001.00</b>	

Till its production to next audit Rs.351001.00 is held under objection.For such non production Sri Binaya Mishra,JA is responsible.

#### 14.2 - Excess Payment of Rs.2240.00 made to Sri Baidhar Singh,Head Clerk-POM 24 P NO 31

On scrutiny of paid vouchers of Main Cash Book, it was noticed that a total sum of Rs.11725.00 has been paid to Sri Baidhar Singh,Head Clerk vide vr no 230/18.11.2019 towards adjustment of advance taken on dt.13.09.2019 to meet the expenditure of Syndicate and urgent requirement of VC' Chamber from University Dev.Fund.

Further it was noticed that at sl no 3 of the bill a total sum of Rs 5800.00 out of Rs 11725.00 has been Paid to M/s Muglai Junction,Sambalpur vide the supplier bill no. 138/06.10.2019 by Sri Singh,HC. towards cost of meals.

But due to totaling mistake by the supplier, Sri Singh,HC paid a sum of Rs.5800.00 instead of Rs.3560.00 (Rs.700.00+Rs.1260.00+Rs.280.00+Rs.840.00+

Rs.480.00) thereby resulting a loss of Rs.2240.00 to the University Fund which may be recovered from Sri Baidhar Singh,Head Clerk .

On issue of POM the local authority replied that the recoverable amount of Rs.2240.00 already deposited in the

appropriate account by Sri B.D.singh,HC.It was verified that a sum of Rs.2240.00 has been deposited in account no.21010110045480,UCo Bank,Budharaja on dt 21.07.2020.Hence the para dropped.

**14.3 - Excess Payment of Rs.482239.00 to HVET,BBSR due to erroneous Calculation POM 27 P NO 34 TO 35**

On scrutiny of paid vouchers of HVET Cash Book it was noticed that a sum of Rs 1656953.00 has been paid to Heritage Vision Education Trust towards final instalment of HVET share for the academic session 2018-19 vide vr no.246/12.04.19

Due to erroneous calculation made by the University,the University sustains a loss of Rs.**482239.00** as calculated below needs recovery from the officials responsible.

The details calculation made by the University & Audit is as below.

As per clause 7(b) &13 Dt.28.05.2018 of the agreement between the HVET & University ,45 % share (35% +10%)of the total collection amount from professional courses will be retained by the University.

	Calculation by University	Calculation by Audit	Difference
Amount Collected from Students During the academic session 2018-19 Till date(P-15)	139,28,730	139,28,730	0.00
Amount Refunded to the Students quit this univ after admission	(-)1,50,500	(-)1,50,500	0.00
Net Total Amount	1,37,78,230	1,37,78,230	0.00
Trustee willing to give 10% of total collection for Dev of Univ as Per MOU SI No.13	(-)13,77,823	(-)13,77,823	0.00
Net Balance Amount	124,00,407	124,00,407	0.00
Univ share of 35% as per MOU	43,40,142	4822380.50 or Say Rs.4822381.00(35% of Rs 1377823.00)	
Total Share of Trustee 65% as per MOU (After deduction of 10%)	80,60,265	7578026.00	482239.00
First installment paid to Trustee as per (MOU) Page-16(A) (50% of Share)	(-)42,68,875	(-)42,68,875	0.00
Second installment paid to Trustee as per (MOU) Page-16(B) (25% of Share)	(-)21,34,437	(-)21,34,437	0.00
Balance Third (Final) Installment after Completion of courses Will be paid to the Trustee	16,56,953	1174714.00	482239.00

(25%) I.e. Net Balance share Amount

Besides a sum of Rs. **17207291.00** as detailed below has been paid to HVET, BBSR towards HVET share of professional courses like MBA(FM), MBA, BBA, BSC-IST & MSC-IST.

But the details student wise calculation of both the Academic session 2018-19 & 2019-20 with enrollment strength and refund has not been appended in the vouchers.

Vr no/Dt.	Amount(Rs.)	Purpose
147/17.05.18	1916426.00	25% 2017-18 & Arrear
187/28.09.18	4268875.00	50% 2018-19
206/11.12.18	2134437.00	25% 2018-19
246/12.04.19	1656953.00	25% 2018-19
300/20.09.19	2499250.00	50% 2019-20
318/12.12.19	2410200.00	25% 2019-20
321/21.12.19	2321150.00	Balance 50% 2019-20
<b>TOTAL</b>	<b>17207291.00</b>	

The details collections student wise and course wise for the year 2018-19 & 2019-20 may be produced to audit for necessary verification.

In response to the POM, the local authority replied that As per MOU resolution no.13 & 7(b) respectively, the amount was paid to HVET accordingly (Copy enclosed). The details collection as per student wise as per DCR and C.B is submitted herewith.

It is mentioned herewith that the excess payment has been calculated as per the above both clauses and no comments has been mentioned by the local authority towards wrong calculation. Hence the university sustains a loss of Rs 482239.00 towards excess payment which needs recovery from the following officials.

1. Sri Birakishor Panda, Acct.
2. Sri Uma Charan Pati, Dy Registrar
3. Sri Girish Chandra Singh, Registrar
4. Prof. Atanu Ku Pati, V.C.

Besides DCR of student wise collection has not been maintained. Also the enrolment wise student position, refund details of fees during the year has not been produced to audit. Hence a sum of Rs. **17207291.00** is held under objection till production of above records to next audit.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI BIRAKISHOR PANDA	ACCOUNTANT	Gangadhar Meher University	120559
2	DR. UMA CHARAN PATI	ASST. PROFESSOR, ECONOMICS, Ic DEPUTY REGISTRAR	Gangadhar Meher University	120559
3	SRI GIRISH CHANDRA SINGH	REGISTRAR	Gangadhar Meher University	120560
4	PROFF. ATANU KUMAR PATI	VICE-CHANCELLOR	Gangadhar Meher University	120561

**14.4 - Excess Expd.to the tune of Rs.2000.00 Booked in the main cash book POM 30 P NO 49**

On scrutiny of paid vouchers of Main Cash books of GM University, it was noticed that a total sum of Rs.14000.00 has been shown payment to Swapneswar Light Decorator,Sambalpur vide vr no 30/16.07.19.

But on scrutiny of vouchers with bank pass book it was noticed that a sum of Rs.12000.00 has only be paid as due to the supplier.

Hence the closing balance of the day in the cash book has been reduced to the extent of Rs 2000.00( Rs 14000.00-Rs.12000.00)needs reconciliation.

Besides the reason of such irregular maintenance of cash books may be explained.

On issue of POM the local authority replied will be reconciled.Till reconciliation of same a sum of Rs.**2000.00** is held under objection.

**14.5 - TDS on interest to the tune of Rs.34372.00 deducted by Bank POM 31 P NO 50**

On scrutiny of paid vouchers of Main Cash books of GM University, it was noticed that a total sum of Rs.34372.00 has been deducted by Corporation Bank, Sambalpur towards TDS on interest vide Vno.209/29.10.18.

As per Finance Deptt. Resolution No. 19933/F dt.17.07.2015 read with provisions of Article 289(1) of the Constitution of India,the property & income of a state shall be exempted from Union Taxation. In view of this interest accrued in the saving/flexi accounts operated by any Drawing & disbursing Officers(DDOs) of the state Government is exempt from levy of income Tax.

Hence the University sustains a loss of Rs.34372.00 due to non supervision by the respective officials of University and why such amount should not be recovered from them was asked through issue of POM.

But the local authority replied that bank officials will be intimated to refund the amount.Till its refund and production before next audit a sum of Rs.**34372.00** is held under objection.

**14.6 - Non Deductions of TDS from suppliers/Contractors who made the Supply-POM 35 P NO 83 TO 84,POM 38 P NO 91**

As per FD letter no.30797/F dt 25.09.2018 read with section 51 of CGST/OGST Act 2017 the provisions of TDS under GST Actsshall come into force w.e.f 01.10.2018.Accordingly from 01.10.2018 the purchasing officer should deduct tax at source from the payment to be made to the supplier/contractor/vendor against the supply of taxable goods or services of contract value exceeding Rs 2.50 lakhs @ 2 %(1% CGST & 15 SGST inside the state or 2 % outside the state).

But while purchasing different materials in G M University for the year 2018-19 & 2019-20 it was noticed that a sum of Rs. 167220.94 or Say Rs **167221.00** (2 % of Rs.**8361047.00**)has been paid undue favor to the suppliers which is a loss to Govt.Fund.

The details are as below.

Vr no./Dt.	Amount(Rs.)	To Whom Paid
<b>Main Cash Book</b>		
163/01.10.18	253000.00	Orbit Communications, Sambalpur
242/07.12.18	380000.00	All India On line Pvt.Ltd, BBSR
257/14.12.18	284215.00	Konark supply Agencies,Sambalpur
326/14.02.19	265300.00	Dr B S B R A Coop Ltd,sambalpur
380/15.04.19	389400.00	BSNL,sambalpur
416/22.05.19	257460.00	Dr B S B R A Coop Ltd,sambalpur
161/23.09.19	292118.00	Display Line,BBSR
184/04.10.19	280000.00	Impression Software 7 solution,BBSR
<b>HVET Cash Book</b>		
240/28.03.19	721775.00	Durga Tent House,Sambalpur
313/14.11.19	382910.00	Inner Vision System,BBSR
326/13.02.20	2141545.00	Asirbad Computer & Services,BBSR
<b>Exam Cash Book</b>		
64/21.02.19	352800.00	Sastrilinfotech,Sambalpur
65/12.03.19	665956.00	Konark supply Agencies,Sambalpur
<b>Rusa Grant Cash Book</b>		
01/31.07.19	298630.00	Amit Book Depot,Bhubaneswar
05/12.02.20	1395938.00	Techno World,Kolkatta
	<b>8361047.00</b>	

Hence why such loss of Govt. revenue to the tune of Rs **167221.00** should not be recovered from the erring officials was asked through issue of POM.

On issue of POM the local authority replied Produced.The reply of local authority is not to the point of objection.Hence a sum of Rs.**167221.00** may be recovered from the following officials who are responsible for such lapses.

- 1.Sri Birakishor Panda,Acct.
- 2.Sri Uma CharanPati,Dy Registrar
- 3.Sri Girish Chandra Singh,Registrar
- 4.Prof.Atanu Ku Pati,V.C.

**Person(s) Responsible for this paragraph**

SlnO	Name	Designation	Adress	Amount(In Rs:)
1	SRI BIRAKISHOR PANDA	ACCOUNTANT	Gangadhar Meher University	41805
2	DR.UMA CHARAN PATI	ASST.PROFESSOR, ECONOMICS,lc DEPUTY REGISTRAR	Gangadhar Meher University	41805
3	SRI GIRISH CHANDRA SINGH	REGISTRAR	Gangadhar Meher University	41805
4	PROFF.ATANU	VICE-	Gangadhar Meher	41806

	KUMAR PATI	CHANCELLOR	University	
--	------------	------------	------------	--

**14.7 - Irregular payments to the tune of Rs.998772.00 towards travels by Air-POM 40 P NO 93 TO 94**

On scrutiny of Paid Vouchers of Main cash Book it was noticed that a total sum of Rs. **998772.00** as detailed below has been paid to Ideal Solutions,Raipur,Chhatisgarh towards Air travels by different officials of University.

Further scrutiny of the vouchers it was noticed that the service providers does not show the basic price of tickets,commission,Price of loding&boarding,GST value in the bill.No GST number has been printed in the bill.The air tickets has not been annexed in the vouchers.Purposes of travels,tour diary of the officilas,no. of passengers with details of loading & boarding has not been mentioned in the bill.

Quotations if any towards the service may be produced to audit for necessary verification.

The details of such payment is as below.

Vr.no/Dt.	Amount(Rs.)
08/19.06.19	9070.00
57/23.07.19	69469.00
85/16.08.19	1500.00
88/17.08.19	2301.00
192/16.10.19	34536.00
199/18.10.19	40162.00
200/24.10.19	93142.00
224/16.11.19	2760.00
314/30.13.19	84544.00
316/06.01.20	1996.00
326/10.01.20	53185.00
331/14.01.20	48077.00
345/20.01.20	47713.00
366/07.02.20	5380.00
369/07.02.20	117507.00
401/19.02.20	120214.00
411/26.02.20	99655.00
417/27.02.20	122670.00
448/19.03.20	44891.00
<b>TOTAL</b>	<b>9,98,772.00</b>

**As per sub-rule 3 of rule 32 Central Goods and Service Tax Rules, 2017-**

The value of supply of services in relation to booking of tickets for travel by air provided by an air travel agent, shall be deemed to be an amount calculated at the rate of 5% of the basic fare in the case of domestic bookings, and at the rate of 10% of the basic fare in the case of international bookings of passage for travel by air.

Due to non production of above information,5% **GST** on the gross commission/fee charged from the customer could not be worked out by audit.Hence there is a loss of Govt.revenue and the expenditure made is irregular.

But the local authority replied that Produced on the last date of close of audit without producing the same.Hence

the payment of Rs.998772.00 is irregular and held under objection till its production to next audit.

**14.8 - Excess payment to the tune of Rs.44600.00 made towards Cleaning & Sweeping charges-POM 41 P NO 95 TO 97**

On scrutiny of Paid Vouchers of Main cash Book it was noticed that a total sum of Rs. **2212525.00** as detailed below has been paid to Dr.Baba Saheb Bhim Rao Ambedkar Self Help Cooperative Ltd.,Sambalpur towards engaged laboures for cleaning & lifting of garbage.

Further scrutiny of the concerned files it was noticed that the supplier agreed with the Registrar, Sambalpur University to execute the supply of work on dt 27.08.18(agreement in plain paper) as below as per the L 1 tender vide letter no.4296/GMU DT 24.08.18.

- 1.No of persons to be deployed -15 nos
- 2.Expenditure towards manpower- Rs 87477.00(Rs.224.30 x15 labour x26 days)
- 3.logistic support-Rs 6000.00
- 4.Service charges-Rs.450.00
- 5.Total- Rs.93927.00
- 6.Total Tax component-Rs.17546.00
- 7.Grand Total-Rs.111473.00

The duration of the contract is three months from 27.08.18 i.e. till 26.11.18.No fresh agreement has been made or extension of contract has been made till 31.03.2020.

The service provider has not supplied the copy of Registration, GST registration,PanCard,IT return,balance Sheet,EPF& ESIC Registration,Labourlicencercertificates,Bank account statement for last three month,Registration under Odisha shop & Commercial Est.Act, Affidavit of no FIR etc.

As per the terms & conditions of the agreement no 40 the service providers should responsible for all statutory provision of minimum wages act.It was noticed from the below table that weekly rest day has been though claimed in tender document payment to some labourers has been made for all days of the month and paid by the University.

Similarly as per the terms & conditions of the agreement no 42 the service providers should responsible for payment/statutory obligations under labour laws such as EPF,ESI,Gratuity,Leave,Weekly Off days etc. to its personnel. The agency will produce documentary proof every month of the account of contribution of service Tax/GSTIN,ESI and EPF along with monthly bill.

None of the above contracts of agreements has been followed by the University & service provider.

However due to breach of agreement the University sustains a loss of Rs.**44600.00** as calculated below needs recovery from the erring officials and compliance reported to audit.

STATEMENT SHOWING THE PAYMENT TOWARDS CLEANING & SWEEPING CHARGES			
Vr. No/dt	Amount Claimed by the Supplier	Amount Paid by University	Excess Amount Paid

	Labo ur Com pone nt	EPF	ESI	Logis tic Supp ort	Servi ce Char ges	Total	Labo ur Com pone nt	EPF	ESI	Labo ur Com pone nt	Servi ce Char ges	Total	Labo ur Com pone nt	Labo ur Com pone nt	Total
194/1 3.10. 18	1009 35	1312 1.55	4794. 41	9000	450	1283 01	1009 35			6000	450	1073 85	0	0	0
227/1 5.11. 18	7626 2	9914. 06	3622. 45	6000	450	9624 9	7626 2			6000	450	8271 2	0	0	0
274/2 7.12. 18	1218 00	1583 4	5785. 5	6000	450	1498 70	1218 00			6000	450	1282 50	0	0	0
326/1 4.02. 19	1260 00	1638 0	5985	9000	450	1578 15	1260 00			9000	450	1354 50	5600	3000	8600
361/2 6.03. 19	1136 80	1477 8.4	5399. 8	9000	450	1433 08	1136 80			9000	450	1231 30	0	3000	3000
416/2 2.05. 19	1204 00	1565 2	5719	9000	450	1512 21	1204 00			9000	450	1298 50		3000	3000
02/13 .06.1 9	1223 60	1590 6.8	5812. 1	9000	450	1535 28.9	1223 60	1590 6.8	5812. 1	9000	450	1535 29		3000	3000
69/31 .07.1 9	1162 00	1510 6	5519. 5	9000	450	1462 75.5	1162 00	1510 6	5519. 5	9000	450	1462 76		3000	3000
86/16 .08.1 9	1223 60	1590 6.8	5812. 1	9000	450	1535 28.9	1223 60	1590 6.8	5812. 1	9000	450	1535 29		3000	3000
159/2 1.09. 19	1226 40	1594 3.2	5825. 4	9000	450	1538 58.6	1226 40	1594 3.2	5825. 4	9000	450	1538 59		3000	3000
185/0 5.10. 19	1170 40	1521 5.2	5559. 4	9000	450	1472 64.6	1170 40	1521 5.2	5559. 4	9000	450	1472 65		3000	3000
216/1 3.11. 19	1226 40	1594 3.2	5825. 4	9000	450	1538 58.6	1226 40	1594 3.2	5825. 4	9000	450	1538 59		3000	3000
294/1 6.12. 19	1187 20	1543 3.6	5639. 2	9000	450	1492 42.8	1187 20	1543 3.6	5639. 2	9000	450	1492 43		3000	3000
363/0 1.02. 20	1287 36	1673 5.68	4183. 92	9000	450	1591 05.6	1287 20	1543 3.6	5639. 2	9000	450	1492 43		3000	3000
413/2 6.02. 20	1305 24	1696 8.12	4242. 03	9000	450	1611 84.2	1226 40	1537 1	3858. 9	9000	450	1474 61		3000	3000



451/1	1221	1588	3970.	9000	450	1514	1221	1588	3970.	9000	450	1514		3000	3000
9.03.	80	3.4	85			84.3	80	3.4	85			84			
20															
<b>TOT</b>	<b>1882</b>	<b>2447</b>	<b>8369</b>	<b>1380</b>	<b>7200</b>	<b>2356</b>	<b>1864</b>	<b>1561</b>	<b>5346</b>	<b>1350</b>	<b>7200</b>	<b>2212</b>	<b>5600</b>	<b>3900</b>	<b>4460</b>
<b>AL</b>	<b>477</b>	<b>22</b>	<b>6.06</b>	<b>00</b>		<b>096</b>	<b>577</b>	<b>43</b>	<b>2.05</b>	<b>00</b>		<b>525</b>		<b>0</b>	<b>0</b>

On issue of POM the local authority replied that due to increase of rate of legislative the farm has been allowed to expensence more sanitation.The office has duly allowed for Rs.6000.00 to Rs 9000.00 to the farm for proper cleaning of this vast university.No such application of increase in logistic support from the firm nor any such enhancement and agreement has been made with the firm.Besides no fresh quotation has been made by the local authority although the agreement has been expired.From the above table it was noticed that the firm has supplied the bills @ Rs.9000.00 from the date of agreement and the excess payment allowed to the firm in a mutual basis by the local authority.

Hence the payment of Rs.**2212525.00** is irregular and held under objection till its production to next audit.Besides a sum of Rs.**44600.00** needs recovery from the following officials who are responsible for such lapses.

- 1.Sri Birakishor Panda,Acct.
- 2.Dr. Uma CharanPati,Dy Registrar
- 3.Sri Girish Chandra Singh,Registrar
- 4.Prof.Atanu Ku Pati,V.C.

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI BIRAKISHOR PANDA	ACCOUNTANT	Gangadhar Meher University	11150
2	DR.UMA CHARAN PATI	ASST.PROFESSOR, ECONOMICS,Ic DEPUTY REGISTRAR	Gangadhar Meher University	11150
3	SRI GIRISH CHANDRA SINGH	REGISTRAR	Gangadhar Meher University	11150
4	PROFF.ATANU KUMAR PATI	VICE-CHANCELLOR	Gangadhar Meher University	11150

**14.9 - Non recovery of Charges for use of staff Cars from residence to office & back resulting a loss of Rs 30800.00 to the university fund. F.D. no 19541/F/dt.13.07.2016 POM 44 P NO 100**

As per Finance deptt. resolution no.19541/dt 13.07.2016 para (i) 3, the rate of recovery of charges for use of staff cars for journey from residence and back by Govt.officials of university officials is Rs 1400.00 per month.

On checking of pay acquaintance rolls with reference to Log book of vehicles,it is noticed that the officers of G M University like Registrar,using office vehicles are not paying any charges towards use of office vehicle for their journey from residence to office.

But as per the above Govt.circular the Registrar should either deposit the amounts of Rs 1400.00 in each month or should be debited from their monthly salary .

The detail calculation is given below.

Name of the Employees	No. Of Vehicle Used	Charges Due (Rs.1400.00 x22 months)	Charges Recovered	Net charges to be recovered
Sri Girish Chandra Singh	OD 15 H 9798	05/18 to 02/20 Rs 30800.00	Nil	Rs.30800.00
			<b>TOTAL</b>	<b>Rs.30800.00</b>

On issue of POM the local authority replied actually the Car of Registrar has been parked in the residence of Registrar. So the Log Book maintained from the residence of Registrar. However the Registrar have never misused vehicle other than official purpose. No such agreement has been made with the service provider for parking of private vehicles in the residence of Registrar or no any parking fees has been levied by the university for such purposes. The reply of the local authority is to avoid the objection.

Hence a sum of Rs **30800.00** may be recovered from Sri Girish Chandra Singh, Registrar and compliance reported to audit.

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI GIRISH CHANDRA SINGH	REGISTRAR	Gangadhar Meher University	30800

**14.10 - Irregular Payment to the tune of Rs 645995.00 towards Remuneration to staffs engaged in Admission Work-POM 45 P NO 101**

On scrutiny of Main Cash Books it was noticed that a total sum of Rs.645995.00 as detailed has been paid to different staffs towards remuneration for extra works in admission work of the University.

But the approved duration of admission work, Duty Chart of the officials, rate of remuneration has not been given in the bill. Besides appoved date of duration by VC, Approved rate of remuneration by Syndicate may be produced to audit for necessary verification.

Vr No/Dt.	Amount(Rs.)	To whom Paid
41/03.07.18	134840.00	Staffs
399/13.05.19	77935.00	Dr D Behera
411/20.05.19	78900.00	Staffs
92/17.08.19	208830.00	Staffs
387/12.02.20	145490.00	Dr M Majhi
<b>TOTAL</b>	<b>645995.00</b>	

But the local authority replied that Produced on the last date of close of audit without producing the same. Hence a sum of Rs **645995.00** is held under objection till its production to next audit.

**14.11 - BANK CHARGES / CHEQUE BOOK CHARGES AMOUNT OF RS.10894.22 NOT BOOKED AS EXPENDITURE UNIV FUND, POM 33 Page.69 TO 78.**

On scrutiny of the bank pass books it was noticed that the following deductions affected in the Bank pass books towards Bank Charges / Cheque Book charges amount Rs. 10894.22 are not booked as expenditure in the cash book leading to irregular difference between the actual balances and cash book balances. However, the same need be entered in the cash book under intimation to audit.

Sl No.	Name of the Bank with A/c No	Fund / Cash Book associated with the account	Date of Debited of Bank Charages in the Pass Book	Amount of Debited of Bank Charges in the Pass Book	Remarks
1	<b>UCO Bank, Budharaja, (A/c No. 21010110045480</b>	GM Univ. (GEN) Cash book	27.11.2019	2124.00	10620.00
			11.12.2019	2124.00	
			10.01.2020	2124.00	
			07.02.2020	2124.00	
			19.03.2020	2124.00	
<b>showing less deposit than DCR through POS machine has not been credit in Bank Pass book</b>	<b>UCO Bank, Budharaja, (A/c No. 21010110045480</b>	GM Univ. (GEN) Cash book	18.6.19	4.40	274.22
			24.6.19	4.40	
			24.6.19	4.80	
			6.8.19	4.40	
			7.8.19	4.40	
			16.8.19	4.40	
			19.8.19	4.40	
			4.9.19	8.80	
			16.9.19	4.40	
			17.9.19	4.40	
			7.11.19	4.40	
			17.11.19	32.82	
			11.12.19	3.90	
			21.12.19	5.85	
			24.12.19	1.95	
			30.12.19	1.95	
			03.01.2020	4.50	
			17.01.2020	1.80	
			3.2.2020	10.52	
			4.2.2020	4.50	
			5.2.2020	4.40	
			7.2.2020	4.50	
			10.2.2020	1.80	
10.2.2020	1.80				
11.02.2020	1.80				
12.2.2020	2.70				
13.2.2020	12.60				
14.2.2020	10.80				
15.2.2020	8.10				

			17.2.2020	12.90	
			18.2.2020	1.80	
			19.2.2020	8.10	
			25.2.2020	5.40	
			25.2.2020	0.90	
			26.2.2020	9.00	
			20.2.2020	0.90	
			21.2.2020	0.90	
			2.3.2020	8.14	
			12.3.2020	9.00	
			14.3.2020	24.22	
			16.3.2020	23.47	
		<b>TOTAL</b>		<b>10894.22</b>	<b>10894.22</b>

In response to the POM the Local Authority replied that "The Bank Charges will be taken to different Cash Books during the financial year 2019-2020 and will be produced to next Audit. " Till the Bank Charges taken in expenditure in the Cash Book the amount Rs. 10894.22 is kept under objection.

**PARA: 15 AUDIT ON WORKS**
**15.1 - Non Production of Certified copy of Estimate, statement of Expenditure regarding Progress of Deposit works on obtaining from the concerned Executing Agencies along with asset register & statement of settlement of accounts against outstanding deposit amount retained with the Executing Agencies-POM 34 P NO 79 TO 82,POM 37 P NO 86 TO 90**

On verification of the GM University General cash book for the year.2018-19 & 2019-20 it was revealed that, the following amount out of the grants received under Schemes like I.D.F. has been got deposited in lumpsum manner at the discretion of various executing agencies for construction of different types of Building, Electrical & P.H. works for this University through **Deposit mode** in contravention to the Rules, Regulations & Guidelines as prescribed in the CPWD code/CVC guidelines/GFR regarding execution of works 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	Estimated Cost(Rs.)	Monthly statement of Expenditure required w. e. from which month	UC received from Exe. Agencies in 2018-19 & 2019-20	Balance of UC Pending for receipt as on 31.03.2020	Remarks
<b>SCHEME:- RUSA Grant</b>								
01/21.03.19	13338930.00	Executive Engg., CPWD,sa mbalpur	Const.of Ramp for disabled person at GM Univ.(20.42	61.87 lakhs	April 2019	1870000.00	172000.00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12.19

			lakhs)					
			Constructio n of G+1 story Toilet block at GMU(25.6 0 lakhs)	77.58 lakhs	April 2019	2450000.0 0	110000.00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12 .19
			Constructio n of Annexure Buildind at GM Univ.(87.3 7 lakhs)	264.76 lakhs	April 2019	7817000.0 0	920000.00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12 .19
02/18.09.1 9	54903090. 00	Executive Engg.,  CPWD,sam balpur	Constructio n of Administat ion Buildind at GM Univ.(Rs.3 5577960.0 0	Rs.107812 000.00	Oct.2019	3000000.0 0	32577960. 00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12 .19
06/21.02.2 0	962949.00	Executive Engg.,  (R&B),Sam balpur	S/R repair & renovation of GM Univ.office room,Roo m no.75(Rs.3 96327.00)	Rs.396327 .00	March.202 0	Nil	396327.00	
			S/R repair & renovation of GM Univ.office  room,Roo m no.81(Rs.2 46871.00)	Rs.246871 .00	March.202 0	Nil	246871.00	
			S/R repair & renovation of GM Univ.office  room,Hall no.2 &3 (Rs.11627 0.00)	Rs.116270 .00	March.202 0	Nil	116270.00	
			S/R repair	Rs.203481	March.202	Nil	203481.00	

			& renovation of GM Univ.office room,ICTC ell,Ground Floor (Rs.203481.00)	.00	0			
07/17.03.20	2560140.00	Executive Engg., CPWD,sambalpur	Construction of G+1 story Toilet block at GMU (Rs.2560140.00)	77.58 lakhs	April 2020	Nil	2560140.00	
08/17.03.20	8737080.00	Executive Engg., CPWD,sambalpur	Construction of Annexure Building at GMUniv.(Rs.8737080.00)	264.76 lakhs	April 2020	Nil	8737080.00	
<b>TOTAL:-</b>	<b>80502189.00</b>					<b>34462060.00</b>	<b>46040129.00</b>	
<b>SCHEME:- Other Grant</b>								
349/28.02.19	244000.00	PAO,East Zone,CPWD,Kolkatta	Topographical Survey for existing campus and new campus GM Univ.		March 2019	139000.00	105000.00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12.19
183/03.10.19	46322760.00(I.D.FGrant)	CPWD,bhubaneswar	Construction of Sports Complex		Nov.2019	Nil	46322760.00	
342/20.01.20	7701090.00	Administrator,WescoUtility,SED,Sambalpur	Installation of Sub Station at GM Univ.		Feb.2020	Nil	7701090.00	
<b>TOTAL:-</b>	<b>5,42,67,850.00</b>					<b>139000.00</b>	<b>54128850.00</b>	
<b>GRAND TOTAL:-</b>	<b>13,47,70,039.00</b>					<b>3,46,01,060.00</b>	<b>10,01,68,979.00</b>	

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 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 OM DG/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 equipment's 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 requested to furnish the certified copy of Estimate,monthly statement of Expenditure regarding Progress of Deposit works on obtaining from the concerned Executing Agencies along with Asset register of this University regarding taken over of completed buildings or proposed works from the concerned Executing Agencies & statement of settlement of accounts against outstanding deposit amount as on 31<sup>st</sup> March 2020 & report compliance to audit.

In response to the POM, the Local Authority replied Submitted.However the local authority produced certified copies of work bills amounting to Rs.3,46,01,060.00 till close of audit.

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.10,01,68,979.00 to audit by the Local Authority, the correctness of such balance amount of expenditure could not be verified/ ascertained by audit & for which **Rs.10,01,68,979.00** 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.2018-19 & 2019-20:-**



**Receipt:-**

During the period covered under this audit i.e. in 2018-19 & 2019-20, a sum of Rs.6,00,00,000.00 & nil allotment towards IDF Grant released by the D.H.E. Govt.(O) in favour of GM University, Sambalpur respectively.

**Expenditure:-**

Out of the allotment so received during 2018-19 & 2019-20 a sum of Rs. Nil & Rs.4,63,22,760.00 was shown incurred as expenditure for the sanctioned purposes towards creation of building infrastructure through various Govt. Executing Agencies by means of "Deposit Mode" respectively as furnished below.

**Utilisation Certificate:-**

Against the quantum of I.D.F grant spent so far by this University since 2015-16 to 2019-20 total amounting to Rs. 8,60,22,760.00 i.e.(In 2015-16= Rs.1,00,00,000 + In 2016-17= Rs.1,57,00,000 + In 2017-18= Rs.1,40,00,000+In 2019-20=Rs.4,63,22,760.00)/-, "Nil" Utilisation certificate for any sum of expenditure has yet been submitted to the respective sanctioning Authority by 31<sup>st</sup> March. 2020 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 31<sup>st</sup> March 2020 in respect of Execution of IDF Scheme since 2015-16 up-to the year.2019-20 by this University Authorities is furnished below:-

Details Position of Receipt , Expenditure & Utilisation certificate in respect of Scheme- "Infrastructure Development Fund" for the year 2018-19 & 2019-20											
Sl.No.	Particulars of Grant Available			Particulars of Expr. Of Grant in 2018-19 & 2019-20(Through Deposit mode)				Particulars of UC Submitted as on 31.03.2020			Un-Spent Grant as on 31.03.2020
1	S.O.No/ Date	Un-Spent Grant till 2017-18	Amt. Of Grant Received during 2018-19 & 2019-20 (Rs.)	Vr. No/ Date of Deposit	Amt. of Deposit (Rs.)	At whom Deposited / Payment made	Purpose of Expenditure	UC Pending for Submission as on 1.4.2018	UC due for Submission during 2018-19 & 2019-20	UC Submitted to DHE(O) during 2018-19 & 2019-20	UC Pending for Submission as on 31.03.2020
1	HE No.3B-(a)-11-XII-2016/ No.723 6/28.02.2017 from DHE(O) towards GED work of GM	3,97,00,000.00	6,00,00,000.00	183/03.10.2019	4,63,22,760.00	Exe.En gg,CP WD,BB SR	Sports Complex at GMU	3,97,00,000.00	4,63,22,760.00	NIL	Un-Spent Grant-1,36,77,240.00

Unversity.											UC not yet received from executing agencies-Rs. <b>8,60,22,760.00</b>
											UC Pending for submission to Govt. in DHE(O) -Rs.9,97,00,000.00(Total amt. of IDF grant received so far)
<b>Total:-</b>											

**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 **86.28** % up-to the yr.2019-20, 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-POM 06 P NO 08**

Form the last & previous 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.57026420.00** was kept under objection due to non settlement of the audit findings raised during the last two 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 was through issue of a POM.

Statement showing the details of Unsettled Audit Paras					
SI No.	A/R No./Year	Period of Audit	No.of Paras	Amount Kept Under Objections	Compliance by Local authority if Any
1	385121/AR/2018-19	2015-16 & 2016-17	3	39717885	Nil
2	466096/ar/2019-20	2017-18	4	17308535	Nil
		<b>TOTAL</b>	<b>7</b>	<b>57026420</b>	

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.**57026420.00** at the appropriate authorities i.e. DAO(LFA), Sambalpur at the earliest possible for the better interest of the Institution & compliance reported.

In response to the POM the local authority replied that compliance will be submitted.

## 18.2 - POSITION OF LIQUID ASSETS AND LIABILITIES AS ON 31st MARCH 2020-POM 08 P NO 10

Despite issue of audit objection regarding production of the position of Liquid Assets & Liabilities as on 31<sup>st</sup> March 2020, 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 2019-20, of which an abstract position is furnished below:

Showing the Position of Liquid Assets & Liabilities of GM University, Sambalpur As on 31st March 2020					
LIABILITIES			ASSETS		
SL.	Particulars of Liabilities	Amount(Rs.)	SL.	Particulars of Liquid Assets	Amount(Rs.)
1	Un-Spent Grant as on 31.03.2020	256688084.98	1	Amt. Kept as Cash, Bank & Treasury balance etc. as on 31.03.2020	384116942.39
2	Non-Remitted Fees & Fines	135542.00	2	Amt. of Investment as on 31.03.2020	27368675.00
3	Refundable SD/EMD	0.00	3	Advance Recoverable	42895920.00
4	<b>Un-Paid Salary &amp; Wages:-</b>		4	Outstanding Rent Recoverable	0.00
	Salary/PC etc. of VC & COF	307401.00	5	Loan Recoverable(if any)	0.00
	Remuneration to	300000.00	6	Other Liquid	0.00

	Guest Faculties			Assets(if any)	
	Remuneration to NonTeaching Staffs	128450.00			
	Wages of DWL staffs	0.00			
5	H.Rent & Facilitation charges of VC	40000.00			
6	Hire Charges of Vehicle of VC & COF	50000.00			
7	Un-Paid Bills for other purposes	75000.00			
8	Security Agency Charges	1125000.00			
9	Energy Charges payable	100000.00			
10	News Paper Bill	2250.00			
11	Other Liabilities(if any)	0.00			
	<b>Total of Liabilities:-</b>	<b>258951727.98</b>		<b>Total of Assets:-</b>	<b>454381537.39</b>
	<b>Asset over Liabilities</b>	<b>195429809.41</b>		<b>Liabilities over Asset</b>	<b>0.00</b>
	<b>Grand Total:-</b>	<b>454381537.39</b>		<b>Grand Total:-</b>	<b>454381537.39</b>

But the local authority replied that will be submitted.The same may be produced to next audit.

### 18.3 - STUDENT STRENGTH

#### STUDENT STRENGTH FOR THE YEAR.2018-19

The student strength in respect of different stream-wise of this University during the academic session 2018-19 & 2019-20 as available from the local authority to this audit is furnished here under:

<b>GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR</b>											
<b>ACTUAL STUDENT STRENGTH IN PG/MBA/MCA/MFC/ MSC ETC CLASS FOR THE ACADEMIC SESSION 2018-19</b>											
Subject		Sanctioned Strength	Actual Strength	General		Scheduled Caste		Scheduled Tribes		Total	
				Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
<b>SCIENCE:-</b>											
Botany	Part-I	20	21	5	8	0	3	0	5	5	16
	Part-II	16	16	4	5	1	2	0	4	5	11
Chemistry	Part-I	20	21	8	6	2	1	1	3	11	10

	Part-II	16	15	4	5	2	1	1	2	7	8
Comp. Science	Part-I	16	16	4	7	3	0	1	1	8	8
	Part-II	16	16	5	9	1	0	1	0	7	9
Mathematics	Part-I	48	48	24	14	2	4	2	2	28	20
	Part-II	40	39	19	5	3	3	3	6	25	14
Physics	Part-I	20	20	10	4	2	1	2	1	14	6
	Part-II	16	15	6	6	0	2	0	1	6	9
Zoology	Part-I	20	20	4	9	2	1	2	2	8	12
	Part-II	16	14	3	6	1	1	0	3	4	10
<b>Total</b>		<b>264</b>	<b>261</b>	<b>96</b>	<b>84</b>	<b>19</b>	<b>19</b>	<b>13</b>	<b>30</b>	<b>128</b>	<b>133</b>
<b>Commerce:-</b>	Part-I	58	58	10	23	4	9	3	9	17	41
	Part-II	48	48	11	17	2	6	4	8	17	31
<b>Total</b>		<b>106</b>	<b>106</b>	<b>21</b>	<b>40</b>	<b>6</b>	<b>15</b>	<b>7</b>	<b>17</b>	<b>34</b>	<b>72</b>
<b>ARTS:-</b>											
Economics	Part-I	58	51	21	19	3	5	1	2	25	26
	Part-II	48	46	12	21	3	5	0	5	15	31
Education	Part-I	48	43	13	15	5	3	2	5	20	23
	Part-II	40	39	4	18	2	5	1	9	7	32
English	Part-I	38	37	4	22	0	5	1	5	5	32
	Part-II	32	29	4	15	5	0	2	3	11	18
Geography	Part-I	20	17	2	10	0	2	2	1	4	13
	Part-II	16	15	3	6	1	2	0	3	4	11
Hindi	Part-I	30	26	5	14	1	3	0	3	6	20
History	Part-I	78	67	14	20	6	7	7	13	27	40
	Part-II	64	63	15	31	4	5	4	4	23	40
Odia	Part-I	38	36	5	19	1	5	4	2	10	26
	Part-II	16	16	5	6	1	2	0	2	6	10
Philosophy	Part-I	20	7	2	5	0	0	0	0	2	5
	Part-II	16	6	2	4	0	0	0	0	2	4
Pol. Science	Part-I	38	34	4	16	2	4	0	8	6	28
	Part-II	32	31	10	9	3	2	1	6	14	17
Psychology	Part-I	38	27	0	19	1	0	4	3	5	22
	Part-II	32	31	4	25	0	1	0	1	4	27
Sanskrit	Part-I	58	57	10	34	3	5	1	4	14	43
	Part-II	48	48	6	34	1	3	0	4	7	41
<b>Total</b>		<b>808</b>	<b>726</b>	<b>145</b>	<b>362</b>	<b>42</b>	<b>64</b>	<b>30</b>	<b>83</b>	<b>217</b>	<b>509</b>
<b>Self</b>											

<b>Financing:-</b>											
M.B.A.	Part-I	60	60	19	29	2	1	5	4	26	34
	Part-II	60	52	30	18	2	1	0	1	32	20
<b>Total</b>		<b>120</b>	<b>112</b>	<b>49</b>	<b>47</b>	<b>4</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>58</b>	<b>54</b>
M.C.A.	Part-I	30	25	14	10	1	0	0	0	15	10
	Part-II	30	37	12	19	2	2	0	2	14	23
	Part-III	30	34	18	16	0	0	0	0	18	16
<b>Total</b>		<b>90</b>	<b>96</b>	<b>44</b>	<b>45</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>47</b>	<b>49</b>
MBA (FM)	Part-I	60	59	27	22	5	2	2	1	34	25
	Part-II	60	59	22	23	5	1	3	5	30	29
<b>Total</b>		<b>120</b>	<b>118</b>	<b>49</b>	<b>45</b>	<b>10</b>	<b>3</b>	<b>5</b>	<b>6</b>	<b>64</b>	<b>54</b>
MSC ETC	Part-I	32	14	4	8	0	1	0	1	4	10
<b>GRAND TOTAL</b>		<b>1540</b>	<b>1433</b>	<b>408</b>	<b>631</b>	<b>84</b>	<b>106</b>	<b>60</b>	<b>144</b>	<b>552</b>	<b>881</b>

**ACTUAL STUDENTS STRENGTH IN M.PHIL CLASS FOR THE ACADEMIC SESSION 2019**
**GANGADHAR MEHER UNIVERSITY, SAMBALPUR**

Subject	Sanctioned Strength	Actual strength	General		Scheduled Caste		Scheduled Tribes		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Botany	4	4	0	4	0	0	0	0	0	4
Chemistry	5	5	3	2	0	0	0	0	3	2
Commerce	8	8	2	3	0	1	2	0	4	4
Comp. Science	4	3	2	1	0	0	0	0	2	1
Economics	8	8	1	5	0	1	1	0	2	6
Education	8	8	1	4	1	0	2	0	4	4
English	4	4	1	1	1	0	0	1	2	2
Geography	5	3	2	1	0	0	0	0	2	1
Hindi	8	8	1	5	0	1	1	0	2	6
History	8	8	0	4	0	2	1	1	1	7
Mathematics	4	4	2	0	0	1	0	1	2	2
Odia	10	10	1	5	0	2	2	0	3	7
Philosophy	4	4	0	2	1	0	0	1	1	3
Physics	4	1	0	1	0	0	0	0	0	1

Pol. Science	8	8	3	2	1	0	0	2	4	4
Psychology	8	8	1	5	0	1	0	1	1	7
Sanskrit	8	8	0	5	1	0	1	1	2	6
Zoology	8	8	2	5	0	1	0	0	2	6
Management Studies	8	7	1	5	0	1	0	0	1	6
<b>Total</b>	<b>124</b>	<b>117</b>	<b>23</b>	<b>60</b>	<b>5</b>	<b>11</b>	<b>10</b>	<b>8</b>	<b>38</b>	<b>79</b>

**ACTUAL STUDENTS STRENGTH IN Ph. D. CLASS FOR THE ACADEMIC SESSION 2019**
**GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR**

Subject	Sanctioned Strength	Actual strength	General		Scheduled Caste		Scheduled Tribes		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Chemistry	Approved Seat	1	1	0	0	0	0	0	1	0
Commerce		2	1	1	0	0	0	0	1	1
Economics		4	1	2	1	0	0	0	2	2
Education		3	0	3	0	0	0	0	0	3
Geography		2	0	2	1	0	0	0	1	1
Hindi		4	0	3	1	0	0	0	1	3
Pol. Science		1	1	0	0	0	0	0	1	0
Sanskrit		2	2	0	0	0	0	0	2	0
Zoology		2	0	1	1	0	0	0	1	1
<b>Total</b>			<b>21</b>	<b>6</b>	<b>12</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>

**ACTUAL STUDENT'S STRENGTH**
**U.G.-ARTS/SCIENCE/COMMERCE/BBA/BSC.IST. / BED CLASSES FOR THE ACADEMIC SESSION - 2018-19**
**GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR**

Class	Sanctioned Strength	Actual Strength	General		Scheduled Caste		Scheduled Tribes		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+3 Arts 1st Year	524	503	123	164	59	39	67	51	249	254
+3 Arts 2nd Year	492	493	143	130	67	40	60	53	270	223

+3 Arts 3rd Year	492	517	136	149	65	51	58	58	259	258
<b>Total</b>	<b>1508</b>	<b>1513</b>	<b>402</b>	<b>443</b>	<b>191</b>	<b>130</b>	<b>185</b>	<b>162</b>	<b>778</b>	<b>735</b>
+3 Science 1st Year	256	246	91	55	35	10	37	18	163	83
+3 Science 2nd Year	256	261	88	72	26	18	39	18	153	108
+3 Science 3rd Year	256	259	82	76	24	21	32	24	138	121
<b>Total</b>	<b>768</b>	<b>766</b>	<b>261</b>	<b>203</b>	<b>85</b>	<b>49</b>	<b>108</b>	<b>60</b>	<b>454</b>	<b>312</b>
+3 Commer ce 1st Year	384	<b>383</b>	<b>119</b>	<b>126</b>	<b>38</b>	<b>30</b>	<b>43</b>	<b>27</b>	200	183
+3 Commer ce 2nd Year	384	419	126	127	56	27	47	36	229	190
+3 Commer ce 3rd Year	384	415	145	131	39	26	49	25	233	182
<b>Total</b>	<b>1152</b>	<b>1217</b>	<b>390</b>	<b>384</b>	<b>133</b>	<b>83</b>	<b>139</b>	<b>88</b>	<b>662</b>	<b>555</b>
BBA 1st Year	64	63	28	25	1	5	2	2	31	32
BBA 2nd Year	48	47	20	18	2	5	1	1	23	24
BBA 3rd Year	48	51	28	20	1	1	1	0	30	21
<b>Total</b>	<b>160</b>	<b>161</b>	<b>76</b>	<b>63</b>	<b>4</b>	<b>11</b>	<b>4</b>	<b>3</b>	<b>84</b>	<b>77</b>
BSCIST 1st year	48	48	27	13	3	2	2	1	32	16
BSCIST 2nd year	32	32	16	11	2	1	0	2	18	14
BSCIST 3rd year	32	34	17	11	3	0	1	2	21	13
<b>Total</b>	<b>112</b>	<b>114</b>	<b>60</b>	<b>35</b>	<b>8</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>71</b>	<b>43</b>
BA B.ED. 1st year	50	<b>50</b>	<b>11</b>	<b>20</b>	<b>5</b>	<b>5</b>	<b>2</b>	<b>7</b>	18	32
BA B.ED. 2nd year	50	50	12	18	4	6	6	4	22	28
BA B.ED. 3rd year	50	50	11	20	3	6	1	9	15	35
<b>Total</b>	<b>150</b>	<b>150</b>	<b>34</b>	<b>58</b>	<b>12</b>	<b>17</b>	<b>9</b>	<b>20</b>	<b>55</b>	<b>95</b>



BSC B.ED 1st year	50	50	8	24	2	8	2	6	12	38
BSC B.ED 2nd year	50	50	8	21	4	8	0	9	12	38
BSC B.ED 3rd year	50	49	7	22	5	5	3	7	15	34
<b>Total</b>	<b>150</b>	<b>149</b>	<b>23</b>	<b>67</b>	<b>11</b>	<b>21</b>	<b>5</b>	<b>22</b>	<b>39</b>	<b>110</b>
<b>Grand Total</b>	<b>4000</b>	<b>4070</b>	<b>1246</b>	<b>1253</b>	<b>444</b>	<b>314</b>	<b>453</b>	<b>360</b>	<b>2143</b>	<b>1927</b>

**STUDENT STRENGTH FOR THE YEAR.2019-20**
**GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR  
ACTUAL STUDENT STRENGTH IN PG/MBA/MCA/MFC/ MSC ETC CLASS FOR THE ACADEMIC SESSION  
2019-20**

Subject		Sanctio ned Strengt h	Actual Strengt h	General		Scheduled Caste		Scheduled Tribes		Total	
				Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
<b>SCIEN CE:-</b>											
Anthrop ology	Part-I	20	15	2	7	2	1	1	2	5	10
Biotech nology	Part-I	16	8	1	7	0	0	0	0	1	7
Botany	Part-I	20	20	3	10	0	3	1	3	4	16
	Part-II	20	21	5	8	0	3	0	5	5	16
Chemist ry	Part-I	20	20	6	7	2	1	2	2	10	10
	Part-II	20	21	8	6	2	1	1	3	11	10
Comp. Science	Part-I	16	13	3	6	2	0	0	2	5	8
	Part-II	16	16	4	7	3	0	1	1	8	8
Mathem atics	Part-I	48	48	19	17	4	4	0	4	23	25
	Part-II	48	48	24	14	2	4	2	2	28	20
Physics	Part-I	20	20	9	4	1	2	2	2	12	8
	Part-II	20	20	10	4	2	1	2	1	14	6
Zoology	Part-I	20	20	4	9	1	2	2	2	7	13
	Part-II	20	20	4	9	2	1	2	2	8	12
<b>Total</b>		<b>324</b>	<b>310</b>	<b>102</b>	<b>115</b>	<b>23</b>	<b>23</b>	<b>16</b>	<b>31</b>	<b>141</b>	<b>169</b>
<b>Comme rce:-</b>	Part-I	58	56	17	18	5	4	7	5	29	27
	Part-II	58	58	10	23	4	9	3	9	17	41
<b>Total</b>		<b>116</b>	<b>114</b>	<b>27</b>	<b>41</b>	<b>9</b>	<b>13</b>	<b>10</b>	<b>14</b>	<b>46</b>	<b>68</b>

<b>ARTS:-</b>											
Economics	Part-I	58	54	13	28	4	4	1	4	18	36
	Part-II	58	51	21	19	3	5	1	2	25	26
Education	Part-I	48	48	6	25	4	4	3	6	13	35
	Part-II	48	43	13	15	5	3	2	5	20	23
English	Part-I	38	38	14	14	2	3	2	3	18	20
	Part-II	38	37	4	22	0	5	1	5	5	32
Geography	Part-I	20	18	4	6	3	1	2	2	9	9
	Part-II	20	17	2	10	0	2	2	1	4	13
Hindi	Part-I	30	23	6	12	0	2	0	3	6	17
	Part-II	30	26	5	14	1	3	0	3	6	20
History	Part-I	78	74	13	33	4	8	7	9	24	50
	Part-II	78	67	14	20	6	7	7	13	27	40
Library & Info. Science	Part-I	20	13	6	4	2	1	0	0	8	5
Odia	Part-I	38	38	9	16	3	3	3	4	15	23
	Part-II	38	36	5	19	1	5	4	2	10	26
Philosophy	Part-I	20	14	3	5	0	0	1	5	4	10
	Part-II	20	7	2	5	0	0	0	0	2	5
Pol. Science	Part-I	38	39	9	18	1	4	2	5	12	27
	Part-II	38	34	4	16	2	4	0	8	6	28
Psychology	Part-I	38	27	0	18	1	6	0	2	1	26
	Part-II	38	27	0	19	1	0	4	3	5	22
Sanskrit	Part-I	58	55	12	27	4	5	2	5	18	37
	Part-II	58	57	10	34	3	5	1	4	14	43
Sociology	Part-I	20	14	5	6	1	1	0	1	6	8
<b>Total</b>		<b>968</b>	<b>857</b>	<b>180</b>	<b>405</b>	<b>51</b>	<b>81</b>	<b>45</b>	<b>95</b>	<b>276</b>	<b>581</b>
<b>Self Financing:-</b>											
M.B.A.	Part-I	60	59	32	23	2	0	0	2	34	25
	Part-II	60	60	19	29	2	1	5	4	26	34
<b>Total</b>		<b>120</b>	<b>119</b>	<b>51</b>	<b>52</b>	<b>4</b>	<b>1</b>	<b>5</b>	<b>6</b>	<b>60</b>	<b>59</b>
M.C.A.	Part-I	30	21	12	7	1	0	1	0	14	7
	Part-II	30	32	18	13	1	0	0	0	19	13
	Part-III	30	26	7	13	2	2	0	2	9	17
<b>Total</b>		<b>90</b>	<b>79</b>	<b>37</b>	<b>33</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>42</b>	<b>37</b>
MBA	Part-I	60	58	30	20	2	1	2	3	34	24

(FM)											
	Part-II	60	59	27	22	5	2	2	1	34	25
<b>Total</b>		<b>120</b>	<b>117</b>	<b>57</b>	<b>42</b>	<b>7</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>68</b>	<b>49</b>
MSC ETC	Part-I	32	23	10	12	0	0	1	0	11	12
	Part-II	32	14	4	8	0	1	0	1	4	10
<b>Total</b>		<b>64</b>	<b>37</b>	<b>14</b>	<b>20</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>15</b>	<b>22</b>
<b>GRAND TOTAL</b>		<b>1802</b>	<b>1633</b>	<b>468</b>	<b>708</b>	<b>98</b>	<b>124</b>	<b>82</b>	<b>153</b>	<b>648</b>	<b>985</b>

**ACTUAL STUDENTS STRENGTH IN M.PHIL CLASS FOR THE ACADEMIC SESSION 2020**
**GANGADHAR MEHER UNIVERSITY, SAMBALPUR**

Subject	Sanctioned	Actual strength	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength		Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Botany	8	3	1	2	0	0	0	0	1	2
Chemistry	8	0	0	0	0	0	0	0	0	0
Commerce	8	8	0	4	1	1	0	2	1	7
Comp. Science	8	1	1	0	0	0	0	0	1	0
Economics	8	8	2	4	1	0	1	0	4	4
Education	8	8	0	3	1	1	3	0	4	4
English	8	8	2	4	0	2	0	0	2	6
Geography	8	6	5	1	0	0	0	0	5	1
Hindi	8	8	1	5	1	0	1	0	3	5
History	8	8	0	2	1	1	3	1	4	4
Library & Info. Sc.	8	2	0	2	0	0	0	0	0	2
Mathematics	8	6	2	2	1	1	0	0	3	3
Odia	8	8	3	2	0	1	1	1	4	4
Philosophy	8	8	3	3	1	0	0	1	4	4
Physics	8	2	0	1	1	0	0	0	1	1
Pol. Science	8	8	4	2	0	0	1	1	5	3
Psychology	8	1	1	0	0	0	0	0	1	0
Sanskrit	8	8	1	5	0	0	0	2	1	7
Statistics	8	0	0	0	0	0	0	0	0	0

Zoology	8	8	3	3	0	1	0	1	3	5
Management Studies	8	1	1	0	0	0	0	0	1	0
<b>Total</b>	<b>168</b>	<b>110</b>	<b>30</b>	<b>45</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>9</b>	<b>48</b>	<b>62</b>

**ACTUAL STUDENTS STRENGTH IN Ph. D. CLASS FOR THE ACADEMIC SESSION 2020**
**GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR**

Subject	Sanctioned	Actual strength	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength		Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Commerce		4	1	1	0	1	1	0	2	2
Economics		1	0	1	0	0	0	0	0	1
Education		2	1	1	0	0	0	0	1	1
Geography		2	1	1	0	0	0	0	1	1
Hindi		4	1	1	0	1	0	1	1	3
Philosophy		6	1	3	1	0	0	1	2	4
Pol. Science		2	2	0	0	0	0	0	2	0
Psychology		6	1	2	0	2	1	0	2	4
Statistics		8	3	3	1	0	1	0	5	3
<b>Total</b>		<b>35</b>	<b>11</b>	<b>13</b>	<b>2</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>16</b>	<b>19</b>

**ACTUAL STUDENT'S STRENGTH**
**U.G./ARTS/SCIENCE/COMMERCE/BBA/BSC.IST. / BED CLASSES FOR THE ACADEMIC SESSION 2019-20**
**GANGADHAR MEHER UNIVERSITY, SAMBALPUR**

Class	Sanctioned	Actual Strength	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength		Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+3 Arts 1st Year	524	496	130	152	52	49	60	53	242	254
+3 Arts 2nd Year	524	503	123	164	59	39	67	51	249	254
+3 Arts 3rd Year	492	493	143	130	67	40	60	53	270	223
<b>Total</b>	<b>1540</b>	<b>1492</b>	<b>396</b>	<b>446</b>	<b>178</b>	<b>128</b>	<b>187</b>	<b>157</b>	<b>761</b>	<b>731</b>
+3 Science 1st Year	272	267	87	68	32	15	33	32	152	115

+3 Science 2nd Year	256	246	91	55	35	10	37	18	163	83
+3 Science 3rd Year	256	261	88	72	26	18	39	18	153	108
<b>Total</b>	<b>784</b>	<b>774</b>	<b>266</b>	<b>195</b>	<b>93</b>	<b>43</b>	<b>109</b>	<b>68</b>	<b>468</b>	<b>306</b>
+3 Commer ce 1st Year	384	385	101	114	42	30	63	35	206	179
+3 Commer ce 2nd Year	384	<b>383</b>	<b>119</b>	<b>126</b>	<b>38</b>	<b>30</b>	<b>43</b>	<b>27</b>	200	183
+3 Commer ce 3rd Year	384	419	126	127	56	27	47	36	229	190
<b>Total</b>	<b>1152</b>	<b>1187</b>	<b>346</b>	<b>367</b>	<b>136</b>	<b>87</b>	<b>153</b>	<b>98</b>	<b>635</b>	<b>552</b>
BBA 1st Year	64	64	32	25	1	2	4	0	37	27
BBA 2nd Year	64	63	28	25	1	5	2	2	31	32
BBA 3rd Year	48	47	20	18	2	5	1	1	23	24
<b>Total</b>	<b>176</b>	<b>174</b>	<b>80</b>	<b>68</b>	<b>4</b>	<b>12</b>	<b>7</b>	<b>3</b>	<b>91</b>	<b>83</b>
BSCIST 1st year	48	48	27	15	2	0	3	1	32	16
BSCIST 2nd year	48	48	27	13	3	2	2	1	32	16
BSCIST 3rd year	32	32	16	11	2	1	0	2	18	14
<b>Total</b>	<b>128</b>	<b>128</b>	<b>70</b>	<b>39</b>	<b>7</b>	<b>3</b>	<b>5</b>	<b>4</b>	<b>82</b>	<b>46</b>
BA B.ED. 1st year	50	50	8	22	3	6	3	8	14	36
BA B.ED. 2nd year	50	<b>50</b>	<b>11</b>	<b>20</b>	<b>5</b>	<b>5</b>	<b>2</b>	<b>7</b>	18	32
BA B.ED. 3rd year	50	50	12	18	4	6	6	4	22	28
BA B.ED. 4th year	50	50	11	20	3	6	1	9	15	35
<b>Total</b>	<b>200</b>	<b>200</b>	<b>42</b>	<b>80</b>	<b>15</b>	<b>23</b>	<b>12</b>	<b>28</b>	<b>69</b>	<b>131</b>
BSC B.ED 1st year	50	50	10	19	3	8	4	6	17	33

BSC B.ED 2nd year	50	50	8	24	2	8	2	6	12	38
BSC B.ED 3rd year	50	50	8	21	4	8	0	9	12	38
BSC B.ED 4thyear	50	49	7	22	5	5	3	7	15	34
<b>Total</b>	<b>200</b>	<b>199</b>	<b>33</b>	<b>86</b>	<b>14</b>	<b>29</b>	<b>9</b>	<b>28</b>	<b>56</b>	<b>143</b>
<b>Grand Total</b>	<b>4180</b>	<b>4154</b>	<b>1233</b>	<b>1281</b>	<b>447</b>	<b>325</b>	<b>482</b>	<b>386</b>	<b>2162</b>	<b>1992</b>

**18.4 - STAFF STRENGTH FOR THE YEAR.2018-19 & 2019-20,POM 17 P NO 22**

The staff strength of various categories in different section & department-wise working in this University during the academic session 2018-19 & 2019-20 as available from the local authority to this audit is furnished here under:

**LIST OF BOTH TEACHING & NON-TEACHING STAFF FROM 01.04.2018 TO 31.03.2020 GANGADHAR MEHER UNIVERSITY, SAMBALPUR**

**TEACHING STAFF**

Sl.no.	Name of the Post	Full Name of the Incumbent	Status of Govt. Service during 2018-19 & 2019-20		
			In service	Transferred	Retired
1	Asst.Prof	Dr.Minaketan Bag	In service		
2	Asst.Prof	Dr.Nibedita Nath	In service		
3	Asst.Prof	Dr.Kalyani Rath	In service		
4	Asst.Prof	Bhubaneswar Sabar	In service		
5	Asst.Prof	Dr. Santosh Kumar Sethi	In service		
6	Asst.Prof	Dr. Swetaleena Tripathy	In service		
7	Asst.Prof	Monty Kujur	In service		
8	Asst.Prof	Dr. Raghunath Satpathy	In service		
9	Asso.Prof	Dr. Alekha Kumar Sutar	In service		
10	Asst.Prof	Dr.Suprava Nayak	In service		
11	Asso.Prof	Monalisha Mohapatra	In service		
12	Asst.Prof	Sri Sumanta Pradhan	In service		
13	Asst.Prof	Dr.Debasis Behera	In service		
14	Asst.Prof	Dr.Ajaya Kumar Tripathy	In service		
15	Asst.Prof	Dr.Usha Manasi Mohapatra	In service		
16	Asso.Prof	Dr. Madhumita Panda	In service		
17	Asst.Prof	Gopikanta Suna	In service		

18	Asso.Prof	Dr.Partha Sarathi Mallik	In service		
19	Asst.Prof	Dr.Sanjukta Bhuyan	In service		
20	Asst.Prof	Sadhujan Bankira	In service		
21	Asst.Prof	Dr. Neena Dash	In service		
22	Asst.Prof	Nirjharani Tripathy	In service		
23	Asso.Prof	Dr.Anjali Tripathy	In service		
24	Asst.Prof	Brahamananda Padra	In service		
25	Asst.Prof	Dr.P.Muralidhar Sharma	In service		
26	Asst.Prof	Jharana Rani Dhangadamajhi	In service		
27	Asso.Prof	Dr.Sambit Panigrahi	In service		
28	Professor	Dr.Sibabrata Das	In service		
29	Asst prof	Sujit Kumar Jally	In service		
30	Asso.Prof	Dr.Arabinda Sharma	In service		
31	Asst.Prof	Rashmi	In service		
32	Asst.Prof	Dr.Grace Bahalen Mundu	In service		
33	Asst.Prof	Dr.Pammi Nitin Sinha	In service		
34	Asst.Prof	Dr.Santosh Kumar Mallik	In service		
35	Asst.Prof	Dr.Atula Kumar Pradhan	In service		
36	Asso.Prof	Dr. Umakanta Mishra	In service		
37	Asst.Prof	Dr.Paramatap Pradhan	In service		
38	Asst.Prof	Dr.Jayendra Kumar Singh	In service		
39	Asst.Prof	Dr.Rosalien Rout	In service		
40	Asst.Prof	Cinia Tigga	In service		
41	Asst.Prof	Ashok Kumar Das	In service		
42	Asst.Prof	Dr.Yudhisthira Jamudulia	In service		
43	Asst.Prof	Dr. Ashrita Patra	In service		
44	Asst.Prof	Laxmi Majhi	In service		
45	Asst.prof	Dr. Pinakadhar Baliarsingh	In service		
46	Asso.pro	Dr.Bijaya Laxmi Panigrahi	In service		
47	Asst prof	Dr.Ranjan Sethi	In service		
48	Asst prof	Dr.Parikhita Bhoi	In service		
49	Asst.Prof	Dr.Swapna Rani Singh	In service		
50	Asst.Prof	Dr.Laxmipriya Behera	In service		
51	Professor	Dr.Mohin Mohammad	In service		
52	Asst.Prof	Dr.Ashok Kumar Tarai	In service		
53	Asst.Prof	Dr.Subhankari Pati	In service		
54	Asst.Prof	Jamric Ekka	In service		

55	Asso.Prof	Dr.Namita Shadangi	In service		
56	Asst.Prof	Dr.Pranati Purohit	In service		
57	Asst.Prof	Dr.Gangadhar Behera	In service		
58	Professor	Dr.Susanta Kumar Das	In service		
59	Asst.Prof	Dr.Ananta Prasad Chakraverty	In service		
60	Asso.Prof	Dr. Pramoda Kumar Samal	In service		
61	Asst.Prof	Dr. jasabanta Sekhar Hansdah	In service		
62	Asst.Prof	Dr. Pratima Sarangi	In service		
63	Professor	Dr. Gyanaranjan Swain	In service		
64	Asst.Prof	Dr.Banita Mahanandia	In service		
65	Asst.Prof	Dr.Keshab Chandra Ratha	In service		
66	Asso.Prof	Dr.Sikata Panda	In service		
67	Asst.Prof	Dr.Rupashree Brahma Kumari	In service		
68	Asst.Prof	Puspa Hembrum	In service		
69	Asst.Prof	Dr.Rupashree Goswami	In service		
70	Asst.Prof	Sanjukta Padhi	In service		
71	Asst prof	Dr.Prasanta kumar Sethi	In service		
72	Asst.Prof	Sala Besra	In service		
73	Asst.Prof	Dr.Sushree Sasmita Pati	In service		
74	Asst.Prof	Dr.Suneli Dei	In service		
75	Professor	Dr.Sachidananda Mahapatra	In service		
76	Asst.Prof	Dr.Manosmita Mahapatra	In service		
77	Asst.Prof	Dr.Kumuda Chandra Panigrahi	In service		
78	Asso.Prof	Dr.Ranjan Kumar Sahoo	In service		
79	Asst.Prof	Dr.Rajendra Gartia	In service		
80	Asst.Prof	Dr.Nirupama Sahoo	In service		
81	Asst.Prof	Smt.Smruti Snigdha Mishra	In service		
82	Asst.Prof	Sri Sambit Kumar Pradhan	In service		
83	Asso.Prof	Dr.Shyama Charan Acharya	In service		
84	Asst.Prof	Sri Priyabrata Panda	In service		
85	Asst.Prof	Sri Gnyana Ranjan Bal	In service		
86	Asst.Prof	Sri Subash Chandra Jhankar	In service		
87	Asst.Prof	Ms.Saroja Meher	In service		
88	Asso.Prof	Smt.Prabhati Panda	In service		



	f				
89	Asst.Prof	Dr.Muralidhar Majhi	In service		
90	Asst.Prof	Sri Uma Charan Pati	In service		
91	Asso.Prof	Dr.(Smt)Lily Sahu	In service		
92	Asso.Prof	Dr.Namita Pattnaik	In service		
93	Asst.Prof	Dr.Sanjay Mishra	In service		
94	Asst.Prof	Sri Dullav Kumar Sa	In service		
95	Asst.Prof	Sri Alok Kumar Patel	In service		
96	Asst.Prof	Sri Alok Kumar Naik	In service		
97	Asso.Prof	Dr.(Smt)Rajashree Baral	In service		
98	Asst.Prof	Dr.Mahindra Prasas Behera	In service		
99	Asst.Prof	Ms.Sulagna Choudhury	In service		
100	Asst.Prof	Dr.(Smt)Samita Acharya	In service		
101	Asso.Prof	Dr.(Smt)Sikata Panda	In service		
102	Asst.Prof	Sri Tripurari Narayan Prasad Pati	In service		
103	Asst.Prof	Smt Indira Garnaik	In service		
104	Asst.Prof	Smt.Purnima Das	In service		
105	Asst.Prof	Sri Sibaji Shankar Naik	In service		
106	Asso.Prof	Dr.(Smt)Jyoti Mishra	In service		
107	Asso.Prof	Dr.Sadan Kumar Paul	In service		
108	Asst.Prof	Sri Dharmaraj Bag	In service		
109	Asst.Prof	Sri Petrus Bodra	In service		
110	Asst.Prof	Sri Rakesh Mishra		Transferred	
111	Asst.Prof	Dr. Pradeep Kumar Harpal	In service		
112	Asso.Prof	Dr. Hari Hara Sarangi	In service		
113	Asst.Prof	Sri Rajani Kanta seth	In service		
114	Asso.Prof	Dr. Dinabandhu Behera			Retired
115	Professor	Dr. Lambodhar Sahoo			Retired
116	Professor	Dr.P.K. Naik			Retired
117	Asso.prof	Dr.J.K.Tripathy			Retired
118	Asso.prof	Dr.(Smt) Smita Devi			Retired
119	Asso.prof	Dr.Asit Ku.Dash			Retired
120	Asso.pro	Dr.Binod Ku.Acharya			Retired

	f				
121	Asso.pro f	Dr.(Smt)Bishnu priya Hota			Retired
122	Asso.pro f	Dr.(Smt)Prativa saho			Retired

**NON-TEACHING STAFF**

Sl.no.	Name of the Post	Full Name of the Incumbent	Status of Govt. Service during 2018-19 & 2019-20		
			In service	Transferred	Retired
1	Demonstrator	Nilanchal Dash			Retired
2	Senior Clerk	Gopal Chandra Patel			Retired
3	Specimen Collector	Bamadev Mondodari			Retired
4	Lab.Attendant	Burma Munda			Retired
5	Lab.Attendant	Sushila G. Chhetri			Retired
6	Senior Clerk	N.P. Mishra			Retired
7	Office Attendant	Gita Devi Sahi			Retired
8	Demonstrator	Surendra Kumar Dash			Retired
9	Lab. Attendant	Santi Devi Chhetri			Retired
10	Office Attendant	Chakradhar Biswal			Retired
11	Lib. Choukidar	Sri Sarathi Pattnaik			Retired
12	Lab. Attendant	Ramamani Maharan	In service		
13	Office Attendant	Nimai Sahu	In service		
14	Junior Clerk	Bira Kishore	In service		

		Panda			
15	Head Clerk	Sri Baidhar Singh	In service		
16	Demonstrator	Kasturi Behera	In service		
17	Office Attendant	Ranjit Nath	In service		
18	Office Attendant	Jugal Pradhan	In service		
19	Office Attendant	Jhasa Ketan Pradhan	In service		
20	Junior Clerk	Kailash Ch. Pasayat	In service		
21	Office Attendant	Biswambar Chandan	In service		
22	Library Assistant	Anil Kumar Nanda	In service		
23	Office Attendant	Debadhi Sahu	In service		
24	Junior Clerk	Kaushik Ku. Dhar	In service		
25	Storekeeper	Debendra Prasad Nath	In service		
26	Lab. Attendant	Rameswar Kumbhar	In service		
27	Lab. Attendant	Aswini Kumar Majhi	In service		
28	Glass blower	Gopinath Bag	In service		
29	Storekeeper	Kishore Kumar Barua	In service		
30	Office Attendant	Subash Ch. Pattnaik	In service		
31	Asst. Librarian	Smt.Puspagini Pattnaik	In service		
32	Lab. Attendant	Padmini Padhi	In service		
33	Carpenter	Nihar Ranjan	In service		

		Nayak			
34	Office Attendant	Bihari Oram	In service		
35	Night Watchman	Ganesh Naharki	In service		
36	Junior Clerk	Anurag Kumar	In service		
37	Gardener	Ramnarayan Pradhan	In service		
38	Storekeeper	Upendra Suna	In service		
39	Office Attendant	Soudami ni Dhar	In service		
40	Lab. Attendant	Byomakesh Dhar	In service		
41	Jr. Clerk	Binaya Mishra	In service		
42	Lab. Attendant	Debendranath Parida	In service		
43	Demonstrator	Mrutunjay Padhi	In service		
44	Jr. Mechanic	Bidesi Kisan	In service		
45	Lab. Attendant	Arabinda Dhar	In service		
46	Programmer	Sudhir Kumar Panigrahi	In service		
47	Lab. Attendant	Ram Narayan Besan	In service		
48	Specimen Collector	Biswanath Munda	In service		
49	Specimen Collector	Jyotsnamayee Luha	In service		
50	Day Watchman	Suraj Bhoi	In service		
51	Junior Clerk	Bishi Kesan Sahu	In service		
52	Junior Clerk	Chudamani Pradhan	In service		
53	Sweeper	Jayanti Behera	In service		

54	Junior Clerk	Narayan Bisi	In service		
55	Office Attendant	Pradeep Prasad Bhoi	In service		
56	Research Officer	Dr. Chandan Sahu	In service		
57	PA to VC	Trinath Hota	In service		
58	Students' Welfare officer	Nilamad hab Pradhan	In service		
59	Security Officer	Nrusingh Charan Dhal	In service		
60	System Manager	Priyanka Swain	In service		
61	System Manager	Ashish Kumar Patel	In service		
62	PEO	Dibyani Sukhla	In service		
63	PEO	Lingaraj Behera	In service		
64	Junior Assistant	Amarendra Khamari	In service		
65	Junior Assistant	Sneham ayee Nayak	In service		
66	Junior Assistant	Bhagyal ata Sahoo	In service		
67	Junior Assistant	Amit Kumar Hota	In service		
68	Junior Assistant	Shakunt ala Singh	In service		
69	Junior Assistant	Ranjan Sahu	In service		
70	Junior Assistant	Chintam ani Kisan	In service		
71	Junior Assistant	Barsha Rani Negi	In service		
72	Junior Assistant	Rajendra Pradhan	In service		

73	Junior Assistant	Swapna Ranee Padhee	In service		
74	Junior Assistant	Biswajyoti Patro	In service		
75	Junior Assistant	Tilottama Naik	In service		
76	Junior Assistant	Deepak Kumar Nande	In service		
77	Junior Assistant	Niranjan Sahoo	In service		
78	Junior Assistant	Suranga Barik	In service		
79	Junior Assistant	Rajesh Kumar Nayak	In service		
80	Junior Assistant	Jagannath Prasad Naik	In service		
81	Lab Asst-cum-Storekeeper	Pramod Hasda	In service		
82	Lab Asst-cum-Storekeeper	Dakeswar Pradhan	In service		
83	Lab Asst-cum-Storekeeper	Khusboo Agrawal	In service		
84	Lab Asst-cum-Storekeeper	Lipanjali Naik	In service		
85	Lab Asst-cum-Storekeeper	Rajashree Halit	In service		
86	Lab Asst-cum-Storekeeper	Tripurari Das	In service		
87	Lab Asst-cum-Storekeeper	Guru Charan Sahu	In service		
88	Lab Asst-cum-Storekeeper	Akash Pradhan	In service		
89	Lab Asst-cum-Storekeeper	Santosh Kumar Sahoo	In service		
90	Lab Asst-cum-Storekeeper	Supriti Behera	In service		
91	Lab Attendant	Bhramara Seth	In service		
92	Lab Attendant	Bijanti Minz	In service		
93	Lab Attendant	Sunil Kumar	In service		

		Nayak			
94	Lab Attendant	Rasmita Behera	In service		
95	Lab Attendant	Itishree Pradhan	In service		
96	Lab Attendant	Kundan Kumar Jal	In service		
97	Lab Attendant	Sushree Sangita Behera	In service		
98	Lab Attendant	Bhabani Shankar Bhoi	In service		
99	Lab Attendant	Sayed Farid	In service		
100	Care taker	Alok Kumar Patel	In service		
101	Care taker	Sushil Kumar Sahoo	In service		
102	Care taker	Bhabani Shankar Sahu	In service		
103	Care taker	Gopal Krishna Mishra	In service		
104	Care taker	Rajendra Pradhan	In service		
105	Care taker	Sankirtan Karali	In service		
106	Lib Attendant	Anchal Maharana	In service		
107	Lib Attendant	Rajib Sahu	In service		
108	Matron	Beena Pradhan	In service		
109	Matron	Anita Nanda	In service		
110	Matron	Mariam Tirkey	In service		

**18.5 - Position of Disbursement of Pre/Post-Matric Scholarship**
**Position of Disbursement of Pre/Post-Matric Scholarship during the year.2018-19**

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.2018-19 & 2019-20 has been worked out as furnished below:

<b>DDetails of Scholarship paid to eligible student during the academic year 2018-19</b>				
<b>Type of Scholarship</b>	<b>Sanction order no/Date</b>	<b>Sanctioned Strength</b>	<b>Amount of scholarship paid through DWO, Sambalpur</b>	<b>Sanction Type</b>
Post Matric Scholarship-OBC/SE BC	N/9/3056/9/26/310678, 27.11.2018	2	9830	Fresh
	R/9/3056/9/26/311758, 27.11.2018	4	11000	Renewal
	R/9/3056/9/26/319485, 29.12.2018	3	13165	Renewal
	N/9/3056/6/26/293737, 05.10.2018	12	53630	Fresh
	N/9/3056/9/26/293908, 05.10.2018	1	4915	Fresh
	R/9/3056/6/26/300329, 19.11.2018	38	206105	Renewal
	N/9/3056/6/26/300294, 19.11.2018	35	187835	Fresh
	N/9/3056/6/26/296498, 23.10.2018	20	97030	Fresh
	R/9/3056/6/26/296551, 23.10.2018	2	7950	Renewal
	N/9/3056/6/26/297494, 23.10.2018	1	6490	Fresh
	R/9/3056/6/26/296495, 23.10.2018	20	111375	Renewal
	R/9/3056/6/26/318382, 29.12.2018	82	401635	Renewal
	R/9/3056/6/26/309054, 27.11.2018	103	452400	Renewal
	N/9/3056/6/26/318385, 29.12.2018	88	490255	Fresh
	N/9/3056/6/26/319597, 29.12.2018	1	3890	Fresh
	N/9/3056/6/26/309181, 27.11.2018	84	494620	Fresh
R/9/3056/6/26/330451, 18.01.2019	6	20705	Renewal	
N/9/3056/6/26/330257, 18.01.2019	3	13720	Fresh	
Post Matric Scholarship-SC	R/9/3056/1/24/309037, 27.11.2018	123	646690	Renewal



	N/9/3056/1/24/30904 3, 27.11.2018	74	491630	Fresh
	R/9/3056/1/24/31770 2, 29.12.2018	100	579283	Renewal
	N/9/3056/1/24/31769 8, 29.12.2018	70	494350	Fresh
	N/9/3056/1/24/29391 1, 05.10.2018	9	56340	Fresh
	R/9/3056/1/24/29386 8, 05.10.2018	12	66900	Renewal
	N/9/3056/1/24/29651 8, 23.10.2018	12	64360	Fresh
	R/9/3056/1/24/29649 4, 23.10.2018	25	141200	Renewal
	R/9/3056/1/24/33044 7, 18.01.2018	24	117660	Renewal
	N/9/3056/1/24/33025 3, 18.01.2019	8	56130	Fresh
Post Matric Scholarship-ST	N/9/3056/2/25/33055 6, 18.01.2019	17	119130	Fresh
	N/9/3056/2/25/30909 3, 27.11.2018	80	552500	Fresh
	R/9/3056/2/25/29383 6, 05.10.2018	15	86870	Renewal
	N/9/3056/2/25/30028 5, 19.11.2018	38	263520	Fresh
	R/9/3056/2/25/30032 6, 19.11.2018	74	471750	Renewal
	R/9/3056/2/25/30905 6, 27.11.2018	108	574890	Renewal
	N/9/3056/2/25/31613 7, 29.12.2018	69	475770	Fresh
	N/9/3056/2/25/29649 3, 23.10.2018	7	47370	Fresh
	R/9/3056/2/25/29648 8, 23.10.2018	18	93230	Renewal
	R/9/3056/2/25/31770 9, 29.12.2018	80	474090	Renewal
	R/9/3056/2/25/33048 0, 18.01.2019	20	97860	Renewal
	N/9/3056/2/25/33055 6, 18.01.2019	17	119130	Fresh
Post Matric Scholarship-EBC	N/9/3056/9/31/33173 8, 18.01.2019	2	23200	Fresh
	N/9/3056/9/31/31021 7, 27.11.2018	2	3080	Fresh
	R/9/3056/9/31/33151	5	16300	Renewal

	0, 18.01.2019			
	N/9/3056/9/31/33173 8, 18.01.2019	2	23200	Fresh
<b>Total</b>		<b>1516</b>	<b>8742983</b>	

**Position of Disbursement of Pre/Post-Matric Scholarship during the year.2019-20**
**Details of Scholarship paid to eligible student during the academic year 2019-20**

Type of Scholarship	Sanction order no/Date	Sanctioned Strength	Amount of scholarship paid through DWO, Sambalpur	Sanction Type
Post Matric Scholarship-OBC/SE BC	R/10/3056/6/26/3464 32, 18.11.2019	4	30080	Renewal
	N/10/3056/6/26/3459 40, 18.11.2019	5	35040	Fresh
	N/10/3056/6/26/3483 03, 25.11.2019	5	43090	Fresh
	R/10/3056/6/26/3483 36, 25.11.2019	8	54110	Renewal
	R/10/3056/6/26/3505 13, 09.12.2019	67	504509	Renewal
	N/10/3056/6/26/3500 47, 04.12.2019	25	208340	Fresh
	R/10/3056/6/26/3551 19, 11.12.2019	1	6400	Renewal
	N/10/3056/6/26/3537 09, 11.12.2019	6	46600	Fresh
	R/10/3056/6/26/3529 93, 11.12.2019	1	9150	Renewal
	N/10/3056/6/26/3560 74,23.12.2019	14	183200	Fresh
	R/10/3056/6/26/3561 23, 24.12.2019	15	144073	Renewal
	N/10/3056/6/26/3669 18,17.01.2020	69	756030	Fresh
	N/10/3056/6/26/3737 14,03.02.2020	24	235080	Fresh
	R/10/3056/6/26/3646 43, 08.01.2020	33	312913	Renewal
	R/10/3056/6/26/3722 85, 03.02.2020	16	249947	Renewal
	N/10/3056/6/26/3641 99,08.01.2020	82	801714	Fresh
	R/10/3056/6/26/3669 32, 17.01.2020	54	770745	Renewal
	N/10/3056/6/26/3752 14,24.02.2020	20	360970	Fresh
	R/10/3056/6/26/3658 42, 19.02.2020	1	9450	Renewal

	R/10/3056/6/26/3750 29, 19.02.2020	32	672972	Renewal
	N/10/3056/6/26/3825 64 , 12.03.2020	25	381080	Fresh
	R/10/3056/6/26/3795 06, 12.03.2020	51	625271	Renewal
	N/10/3056/6/26/3917 36 , 16.03.2020	1	41760	Fresh
	Not available in Prerana portal	15	141152	Fresh
	Not available in Prerana portal	1	8300	Renewal
Post Matric Scholarship-SC	R/10/3056/1/24/3461 68, 18.11.2019	6	56485	Renewal
	N/10/3056/1/24/3461 90, 18.11.2019	4	31700	Fresh
	R/10/3056/1/24/3489 26, 25.11.2019	10	83410	Renewal
	N/10/3056/1/24/3489 55, 25.11.2019	4	30800	Fresh
	N/10/3056/1/24/3512 80, 09.12.2019	14	155640	Fresh
	N/10/3056/1/24/3551 15, 11.12.2019	1	7800	Fresh
	R/10/3056/1/24/3550 41, 11.12.2019	7	90242	Renewal
	R/10/3056/1/24/3505 08, 09.12.2019	80	676681	Renewal
	N/10/3056/1/24/3560 92, 23.12.2019	15	137860	Fresh
	R/10/3056/1/24/3562 81, 24.12.2019	23	237206	Renewal
	N/10/3056/1/24/3641 98, 08.01.2020	55	705742	Fresh
	R/10/3056/1/24/3616 15, 08.01.2020	30	306799	Renewal
	N/10/3056/1/24/3723 66,03.02.2020	22	322622	Fresh
	R/10/3056/1/24/3669 94,17.01.2020	25	372259	Renewal
	R/10/3056/1/24/3722 45,03.02.2020	22	341210	Renewal
	R/10/3056/1/24/3750 30,17.02.2020	32	476302	Renewal
	N/10/3056/1/24/3750 32 ,24.02.2020	6	130500	Fresh
	N/10/3056/1/24/3817 64 , 12.03.2020	12	141450	Fresh

	R/10/3056/1/24/3795 16, 12.03.2020	51	534064	Renewal
	Not available in Prerana portal	4	34930	Renewal
	Not available in Prerana portal	29	246925	Fresh
Post Matric Scholarship-ST	R/10/3056/2/25/3470 78, 18.11.2019	1	7300	Renewal
	N/10/3056/2/25/3469 97, 18.11.2019	2	16280	Fresh
	R/10/3056/2/25/3483 56, 25.11.2019	13	121115	Renewal
	N/10/3056/2/25/3483 54, 25.11.2019	7	63500	Fresh
	R/10/3056/2/25/3551 06, 10.12.2019	4	43200	Renewal
	R/10/3056/2/25/3535 04, 09.12.2019	9	110927	Renewal
	N/10/3056/2/25/3500 36, 04.12.2019	22	209640	Fresh
	R/10/3056/2/25/3501 84, 04.12.2019	77	762517	Renewal
	N/10/3056/2/25/3535 24, 11.12.2019	5	46540	Fresh
	N/10/3056/2/25/3561 13, 23.12.2019	15	125040	Fresh
	R/10/3056/2/25/3563 79, 23.12.2019	19	164345	Renewal
	N/10/3056/2/25/3641 97, 02.01.2020	13	134260	Fresh
	R/10/3056/2/25/3642 11, 08.01.2020	29	378990	Renewal
	R/10/3056/2/25/3737 37, 03.02.2020	14	202130	Renewal
	N/10/3056/2/25/3737 32, 03.02.2020	15	192400	Fresh
	N/10/3056/2/25/3647 13, 08.01.2020	56	796988	Fresh
	N/10/3056/2/25/3749 98, 24.02.2020	13	134100	Fresh
	R/10/3056/2/25/3752 34, 24.02.2020	26	262660	Renewal
	R/10/3056/2/25/3669 86, 17.01.2020	35	567415	Renewal
	N/10/3056/2/25/3818 33, 12.03.2020	16	222100	Fresh
R/10/3056/2/25/3817 55, 12.03.2020	37	278477	Renewal	

	R/10/3056/2/25/3917 95,16.03.2020	3	22735	Renewal
	N/10/3056/2/25/3919 90, 16.03.2020	1	7800	Fresh
	R/10/3056/2/25/3915 64,16.03.2020	4	50685	Renewal
	Not available in Prerana portal	19	176721	Renewal
	Not available in Prerana portal	40	282209	Fresh
Post Matric Scholarship-EBC	R/10/3056/9/31/3526 13, 11.12.2019	2	13550	Renewal
	N/10/3056/9/31/3658 60, 04.02.2020	6	67990	Fresh
	R/10/3056/9/31/3584 71, 19.02.2020	1	3585	Renewal
	N/10/3056/9/31/3783 66, 12.03.2020	4	37200	Fresh
<b>Total</b>		<b>1535</b>	<b>17255002</b>	

**18.6 - Non Production of Hostel Accounts for the year.2018-19 & 2019-20,POM 25 P NO 32**

It was noticed from previous audit reports that two number of Hostels were present i.e.Silver Jubilee hostel & LH-II hostel in the GM University.

Hence the local authority is requested to produce all the records and registers of all Hostels Accounts for the year 2018-19 & 2019-20 was asked for production through issue of POM but the local authority replied that Produced on the last date of close of audit without producing the same in spite of issue reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

On contacted with the Dealing Asst. Sri Debendra Prasad Nath it was stated that the cash books w.e.f 01.04.2018 has not been maintained.

It is a matter of concern, how the financial transaction are made in the hostels without maintaining the cash book for years together. The modus -operandi of the matter establish prima-facie of grave case of misappropriation. The non production of ancillary records to audit is not only an attempt to escape from the audit remarks but also gives rise to hindrance of improvement in accounts.

The matter is now brought to the notice of Director,Higher Education,Odisha,Bhubaneswar for early intervention, so that the cash book for the period from 1-4-2018 to 31-3-2020 is maintained and kept ready for next audit.

Further, it is requested that the Hostel Superintendent/Registrar,Accountant, the Cashier/Dealing Asst. of both the hostels and other officials associated with this matter may be taken to the task for such work of sheer negligence and utter inaction.

**18.7 - Non Production of corresponding approval from Commissioner- cum-Secretary , DHEO,Govt O in**

**favor of the Existing Teaching/Non-Teaching Staffs-POM 18 P NO 23**

As required in audit, for necessary verification regarding payment of the salary component to different categories of staffs during the period 2018-19 & 2019-20 as observed from the relevant acquaintance rolls, the corresponding approval from the Commissioner- cum-Secretary, DHE Dept. Govt (O) against such Existing Teaching/Non-Teaching Staffs to whom salary was paid during the year 2018-19 & 2019-20 was asked through issue of POM.

But the local authority replied that Produced on the last date of close of audit without producing the same inspite of reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

The non production of ancillary records to audit is only an attempt to escape from the audit remarks.

**18.8 - Non Production of Income Tax Return Files-POM 21 P NO 27**

The Income Tax Return Files pertaining to the year-2018-19 & 2019-20 (For the Financial Year-2018-19 & 2019-20) of all the Teaching, Non-teaching and other staffs of the G M University was asked through issue of POM.

But the local authority replied that Produced on the last date of close of audit without producing the same inspite of reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

The non production of ancillary records to audit is only an attempt to escape from the audit remarks.

**18.9 - Non Production of Service Books of all Teaching & Non Teaching Staffs-POM 22 P NO 29**

The Service Books of all Teaching & Non Teaching Staffs of GM University for the year 2018-19 & 2019-20 including those who have retired in that period was asked through issue of POM.

But the local authority replied that Produced on the last date of close of audit without producing the same inspite of reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

The non production of ancillary records to audit is only an attempt to escape from the audit remarks.

**18.10 - Non Production of Appointment Letters of Newly Joined University Staffs-POM 42 P NO 98**

The appointment letters of newly joined University staffs (Teaching & Non Teaching) along with the approved sanctioned strengths and approval from DHE, O, Bbsr towards their appointment for the year 2018-19 & 2019-20 was asked through issue of POM.

But the local authority replied that Produced on the last date of close of audit without producing the same inspite of reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

The non production of ancillary records to audit is only an attempt to escape from the audit remarks.

**18.11 - Non Production of Approval of Sanctioned Strength of Students-POM 43 P NO 99**

The approved sanctioned strength of students for the year 2018-19 & 2019-20 of all courses (UG & PG level including Self Financing) Of G M University may be produced in the following formats was asked through issue of POM.

But the local authority replied that Produced on the last date of close of audit without producing the same inspite of reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020.

Name of the Courses	Sanctioned Strengths	Date of Recognition	Letter No./Dt.of Recognition	Date of Affiliation	Letter No./Dt.of Affiliation

The non production of ancillary records to audit is only an attempt to escape from the audit remarks.

**18.12 - Non Production of Permanent Audit Registers with details of Sanctioned Posts-POM 05 P NO 07**

Rule 32 of Orissa Universities Accounts Manual, 1987 stipulates that in order to facilitate the checking and scrutiny of pay bills of all the employees of the University and to ensure that no one is paid more than his dues; the establishment section shall maintain a permanent Audit Register in the prescribed form.

Detailed particulars of all the employees viz. date of joining scale of pay, present pay & DA etc. shall be entered therein. Every fresh appointment removal from service, revision of the strength of the establishment etc. shall be entered therein as soon as it is made and the authority ordering the changes clearly indicated. Each entry shall be attested by the Finance Officer.

Hence the local authority is requested to produce the staff position of GM University in the following format for checking of pay bills, Leave salary, pay fixation, arrear salary of staffs for the year 2018-19 & 2019-20 for necessary verification through issue of POM.

SI no.	Name of the post	Number of Sanctioned Post	Sanctoned order No./dt.	Men in position	Vacant/Excess

But the local authority replied that Produced on the last date of close of audit without producing the same inspite of reminder vide POM no 26 dt.29.06.2020 & no.36 dt.05.07.2020. The same may be produced to next audit.

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

**19.1 - Audit on Loans/PF Deposits-**

No loans have been incurred/ outstanding against this University till 31<sup>st</sup> March 2020.

The details of IT/CPF/PT Deposits for the year 2018-19 & 2019-20 is as given below:-

Particulars	IT	CPF	PT	TOTAL
OB as on 01.04.2018	0	0	0	0
Receipt during the year 2018-19	795845	260190	8500	1064535
Total	795845	260190	8500	1064535
Deposit during the year 2018-19	795845	260190	8500	1064535
CB as on 31.03.2019	0	0	0	0

Particulars	IT	CPF	PT	TOTAL
OB as on 01.04.2019	0	0	0	0
Receipt during the year 2019-20	880000	189000	7000	1076000
Total	880000	189000	7000	1076000
Deposit during the year 2019-20	880000	189000	7000	1076000
CB as on 31.03.2020	0	0	0	0

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

**20.1 - Remarks On Maintenance of Account**

As a Result of this Audit a sum of Rs.136204781.12 is kept under objection which includes Rs.11509156.00 as suggested for recovery & surchargeable..

**GENERAL REMARKS:-**

On completion of audit of this University account for the financial year 2018-19 & 2019-20 it was concluded that,

1. The state of maintenance of cash books is not 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 Head-wise student collection/DCB register was not at all maintained.

7. Expenditures were incurred only basing upon the approval of various committees, without any approved budgetary provision & also no step was seems taken for approval of the budget from the Govt.in DHE(O).Approval for levy of fees,payment of honorarium,allowances & other charges to officials not obtained from Syndicate.



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 up-to date assessment of quarter rent. Quarter Rent Register has not been maintained.

10. Advances paid during a financial year 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 quantum of un-used non-consumable stock items accumulated years together. Stocks used in various meetings, examination, seminars not auctioned to collect some revenues.

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.

13. Non production of some records/registers not only attempt to escape from audit remarks but also hinders the possibility of improvements in accounts.

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 136204781.12 are held under objection which include an amount of Rs 11509156.00 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	10784296.00	10784296.00	10784296.00	0.00	0.00	
2	13.1	0.00	135542.00	0.00	0.00	0.00	
3	13.2	0.00	105090.89	0.00	0.00	0.00	
4	13.6	0.00	1381764.00	0.00	0.00	0.00	
5	13.7	0.00	1968238.01	0.00	0.00	0.00	
6	14.1	0.00	351001.00	0.00	0.00	0.00	
7	14.3	482239.00	17207291.00	482239.00	0.00	0.00	
8	14.4	0.00	2000.00	0.00	0.00	0.00	
9	14.5	0.00	34372.00	0.00	0.00	0.00	

10	14.6	167221.00	167221.00	167221.00	0.00	0.00	
11	14.7	0.00	998772.00	0.00	0.00	0.00	
12	14.8	44600.00	2212525.00	44600.00	0.00	0.00	
13	14.9	30800.00	30800.00	30800.00	0.00	0.00	
14	14.10	0.00	645995.00	0.00	0.00	0.00	
15	14.11	0.00	10894.22	0.00	0.00	0.00	
16	15.1	0.00	100168979.00	0.00	0.00	0.00	
<b>Total</b>		<b>11509156.00</b>	<b>136204781.12</b>	<b>11509156.00</b>	<b>0.00</b>	<b>0.00</b>	

**Spot Recovery**

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

**Audit Certificate**

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