

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University

Audit Report No : 615261/AR/2021-2022-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Gangadhar Meher University
2	Year of Accounts under Audit :	2020-2021
3	Name of the Local Authority during the year of A/Cs :	<p>VICE-CHANCELLORS-</p> <p>1.PROF.ATANU KUMAR PATI, FROM 01.04.2020 TO 26.11.2020.</p> <p>2.PROF.NAGAPALI NAGARAJU, FROM 27.11.2020 TO 31.03.2021 AND TILL DATE.</p> <p>REGISTRARS-</p> <p>1.SRI GIRISH CHANDRA SINGH, OAS-SAG, FROM 01.04.2020 TO 31.03.2021.</p> <p>COMPTROLLER OF FINANCE-</p> <p>1.DR. SHYAMA CH.ACHARYA, ASSO.PROF., I.C., C.O.F. FROM 01.04.2020 TO 21.10.2020.</p> <p>2.MRS KANAK LATA EKKA, OFS-I FROM 22.10.2020 TO 31.03.2021 AND TILL DATE.</p>
	Name of the Local Authority at the time of Audit :	<p>VICE-CHANCELLORS-</p> <p>1.PROF.NAGAPALI NAGARAJU, FROM 27.11.2020 TO 31.03.2021 AND TILL DATE.</p> <p>REGISTRARS-</p> <p>1.MRS JUGALESWARI DASH, OAS-SAG, FROM 01.07.2021 TO TILL DATE.</p> <p>COMPTROLLER OF FINANCE-</p> <p>1.MRS KANAK LATA EKKA, OFS-I FROM 22.10.2020 TO 31.03.2021 AND TILL DATE.</p>
4	Duration of Audit :	03-05-2021 To 06-08-2021 (Mandays Consumed :- 30)
5	Name of the Auditors :	SASHI KANTA RAM - Lead Auditor(03-05-2021 to 06-08-2021) Suryakanta Sahoo - Auditor(03-05-2021 to 06-08-2021)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	
8	Entry Conference Date :	03-06-2021
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	Area In sq	No of	Population of the Institution	Female	Male
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The Institution	Km	Ward	S.C	S.T	Minority	General	Total	Population	Population
Gangadhar Meher University	0		0	0	0	0	0	0	0

PARA: 2 PHYSICAL VERIFICATION

Sno	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	Miscellaneous Receipt Books	04.05.2021 BT	165	165	SRP-3-160 NOS AND SRP-95-5 NOS	NIL
2	Service Postage Stamps	04.05.2021 BT	1604.00	1604.00	SRP-31	NIL
3	Cash in hand	04.05.2021 BT	0.00	0.00	GENERAL CASH BOOK P-55	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.04.05.2021 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 cash balance at least once in a month, 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 conducted by the concerned authority during the year covered under audit.

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

As the Entry conference was held on 03.05.2021, Physical verification of Cash was made on 04.05.2021 i.e. on the date of commencement of audit.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
SlnO	List Records/Register
1	Stamp Account Register
2	Log Book of Vehicles
3	Utilisation Certificate files
4	Bill Register
5	Treasury Book of Drawal
6	Pay Bill Register
7	Advance Ledger
8	Non-Consumable Stock Register
9	Bank Pass Books
10	Advances from Parties/Contractors/suppliers/employees
11	Salary and Allowances Payable Register
12	TDR Register/Investment Register
13	Counterfoils of issued Cheques
14	BD/CHEQUE Receipt Register
15	Pay Advance Register
16	Advance Register
17	Journal/Contra Vouchers
18	Money Receipt Books
19	Payment vouchers/Receipt Vouchers
20	Register of Cheques Issued
21	Journal Register
22	Bank Books
23	Cash Books
B : List of Records/Registers not Produced to Audit	
SlnO	List Records/Register
1	SD/EMD Register
2	Allotment Register
3	Service Books
4	Loan Ledger
5	Demand-Collection-Balance Register of fees recoverable from students/colleges
6	Consumable Stock Register
7	Register of Nomination for GPF/CPF
8	GPF Register
9	CPF Register
10	Trial Balance
11	Grand-in-Aid Register
12	Works Register

13	Materials with Contractors
14	Sundry Debtors
15	Deposits with various Authorities
16	Salary Control Register
17	Earnest Money Deposit Register
18	Retention Money Register
19	Security deposit Register
20	General Ledger
21	Sundry Creditors Register
22	College dues Register
23	T.A. Control Register
24	T.A. Advance Register
25	Bank Loan Register
26	Festival Advance Register
27	Vehicle Advance Register
28	House Building Loan Register
29	INCOME & EXPENDITURE ACCOUNT for the year end
30	BALANCE SHEET at the end of the year
31	RECEIPT & PAYMENT ACCOUNT for the year end
32	Fixed Assets Register
33	Alphabetical Sheet
34	Endowment Register
35	Foundation Fund Register
C : List of Records/Registers not Maintained	
S/no	List Records/Register
D : List of Records/Registers not Required	
S/no	List Records/Register

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 arise 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 cause 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:-Non-maintenance of this Register may lead to multiple release of SD and escape of collection due from different executing agencies & firms.

8) Loan Register:-Non-maintenance of this Register 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.

9) House building Adv.Register:-Non-maintenance of this Register 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 - 2020-2021

SIno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	ALL 24 CASH BOOKS	01-04-2020	414826725.18	347357108.84	762183834.02	356178400.56	31-03-2021	406005433.46	31-03-2021	403203811.46	2801622.00	
	GRAND TOTAL		414826725.18	347357108.84	762183834.02	356178400.56		406005433.46		403203811.46	2801622.00	

Comments
The financial position of this University for the year 2020-21 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 31.03.2021 of which an abstract position is furnished below:-

PARA-4-1: CASH BOOK WISE ABSTRACT OF RECEIPT AND EXPENDITURE POSITION FOR THE FY-2020-21:-

SL.	Name of the Cash Books	OB AS ON 01.04.2020 (As per Audit)	RECEIPT	TOTAL	EXPENDITURE	CB AS ON 31.03.2021 (As per Audit)	CB AS PER CASH BOOK	DIFFERENCE
1	2	3	4	5	6	7	8	9
1	G.M.University(GEN) Cash Book	11,65,80,321.45	18,25,50,751.23	29,91,31,072.68	18,86,05,166.39	11,05,25,906.29	10,84,08,584.29	21,17,322.00
2	G.M.Unv(Govt.A/c) Cash Book	2,69,479.00	0.00	2,69,479.00	0.00	2,69,479.00	2,69,479.00	0.00
3	G.M.Auto(Govt.A/c) Cash Book	0.00	8,58,26,683.00	8,58,26,683.00	8,58,26,683.00	0.00	0.00	0.00
4	G.M.Auto(PL A/c) Cash Book	26,89,421.66	0.00	26,89,421.66	26,89,421.00	0.66	0.66	0.00
5	GM University Exam Cash Book	9,09,668.54	82,31,221.00	91,40,889.54	89,34,885.00	2,06,004.54	2,06,004.54	0.00
6	GM Autonomous Exam Cash Book	1,17,47,465.72	3,61,914.00	1,21,09,379.72	3,59,740.25	1,17,49,639.47	1,17,49,639.47	0.00
7	B.Sc Computer Sc.Cash Book	77,47,632.28	12,68,681.00	90,16,313.28	9,44,800.25	80,71,513.03	80,71,513.03	0.00
8	M.Sc Computer Sc.Cash Book	15,28,165.58	2,33,271.00	17,61,436.58	1,08,520.25	16,52,916.33	16,52,916.33	0.00
9	MCA Cash Book	1,80,34,238.87	30,35,594.00	2,10,69,832.87	15,24,195.69	1,95,45,637.18	1,95,45,637.18	0.00
10	HVET Cash Book	1,17,38,133.86	3,08,87,430.00	4,26,25,563.86	2,15,89,645.61	2,10,35,918.25	2,10,35,918.25	0.00
11	Integrated BED Cash Book	1,26,59,626.31	1,45,81,527.61	2,72,41,153.92	13,49,916.47	2,58,91,237.45	2,58,91,237.45	0.00
12	YRC Cash Book	4,70,746.20	12,851.00	4,83,597.20	20.25	4,83,576.95	4,83,576.95	0.00
13	Infrastructu	16,80,458.	3,84,107.0	20,64,565.	0.00	20,64,565.	20,64,565.	0.00

	re Cash Book	61	0	61		61	61	
14	UGC Cash Book	70,822.70	1,945.00	72,767.70	0.00	72,767.70	72,767.70	0.00
15	e-Admission Cash Book	8,921.00	243.00	9,164.00	0.00	9,164.00	9,164.00	0.00
16	NSS Cash Book	1,470.00	0.00	1,470.00	0.00	1,470.00	1,470.00	0.00
17	Endowment Cash Book	7,44,513.00	1,96,542.00	9,41,055.00	20.25	9,41,034.75	9,41,034.75	0.00
18	Seminar and Workshop Cash Book	21,77,713.40	58,35,399.00	80,13,112.40	40,76,125.05	39,36,987.35	39,36,987.35	0.00
19	Rusa Fund Cash Book	20,92,67,677.00	62,99,282.00	21,55,66,959.00	3,89,08,314.00	17,66,58,645.00	17,66,58,645.00	0.00
20	Project Fund cash book	250.00	6,95,639.00	6,95,889.00	4,50,020.25	2,45,868.75	2,25,837.75	20,031.00
21	Alumni Connect(15.03.21)	0.00	59,601.00	59,601.00	23.60	59,577.40	59,577.40	0.00
22	Grant-in-aid Cash Book	0.00	11,83,000.00	11,83,000.00	0.00	11,83,000.00	11,83,000.00	0.00
23	SELF FINANCE CASH BOOK	0.00	18,97,200.00	18,97,200.00	8,10,883.00	10,86,317.00	10,86,317.00	0.00
24	OHEPEE CASH BOOK	1,65,00,000.00	38,14,227.00	2,03,14,227.00	20.25	2,03,14,206.75	1,96,49,937.75	6,64,269.00
	Grand Total (SL.1 to 24):-	41,48,26,725.18	34,73,57,108.84	76,21,83,834.02	35,61,78,400.56	40,60,05,433.46	40,32,03,811.46	28,01,622.00

PARA-4-2: RECONCILIATION OF ABOVE CASH BOOK WISE DIFFERENCE AS ON 31.03.2021:-

A	G. M. UNIVERSITY GENERAL CASH BOOK :-	
1	Closing Balance as per Cash book as on 31.3.2021	10,84,08,584.29
2	Add: Interest accrued in bank but receipt not taken to cash book. The details are dealt in Para-13-2	20,71,972.00
3	Add: Amount credited to bank but receipt not taken to cash book. The details are dealt in Para-13-3	45,350.00

4	Closing balance as per audit as on 31.3.2021	11,05,25,906.29
B		
PROJECT FUND CASH BOOK :-		
1	Closing Balance as per Cash book as on 31.3.2021	2,25,837.75
2	Add: Interest accrued in bank but receipt not taken to cash book. The details are dealt in Para-13-2	20,031.00
3	Closing balance as per audit as on 31.3.2021	2,45,868.75
C		
OHEPEE CASH BOOK :-		
1	Closing Balance as per Cash book as on 31.3.2021	1,96,49,937.75
2	Add: Interest accrued in bank but receipt not taken to cash book. The details are dealt in Para-13-2	6,64,269.00
3	Closing balance as per audit as on 31.3.2021	2,03,14,206.75

PARA-4-3: DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2021:-

SL NO.	NAME OF THE CASH BOOKS	CASH IN HAND	IN BANK	AS FDR	IN TRY(PL) A/C	TOTAL
1	2	3	4	5	6	7
1	G.M. University(GEN) Cash Book	0.00	10,84,08,584.29	0.00	0.00	10,84,08,584.29
2	G.M.Unv(Govt. A/c) Cash Book	0.00	2,69,479.00	0.00	0.00	2,69,479.00
3	G.M.Auto(Govt .A/c) Cash Book	0.00	0.00	0.00	0.00	0.00
4	G.M.Auto(PL A/c) Cash Book	0.00	0.34	0.00	0.32	0.66
5	GM University Exam Cash Book	0.00	2,06,004.54	0.00	0.00	2,06,004.54
6	GM Autonomous Exam Cash Book	0.00	17,34,639.47	1,00,15,000.00	0.00	1,17,49,639.47
7	B.Sc Computer Sc.Cash Book	0.00	7,75,748.03	72,95,765.00	0.00	80,71,513.03
8	M.Sc Computer	0.00	16,52,916.33	0.00	0.00	16,52,916.33

	Sc.Cash Book					
9	MCA Cash Book	0.00	95,45,637.18	1,00,00,000.00	0.00	1,95,45,637.18
10	HVET Cash Book	0.00	2,10,35,918.25	0.00	0.00	2,10,35,918.25
11	Integrated BED Cash Book	0.00	2,58,91,237.45	0.00	0.00	2,58,91,237.45
12	YRC Cash Book	0.00	4,83,576.95	0.00	0.00	4,83,576.95
13	Infrastructure Cash Book	0.00	20,64,565.61	0.00	0.00	20,64,565.61
14	UGC Cash Book	0.00	72,767.70	0.00	0.00	72,767.70
15	e-Admission Cash Book	0.00	9,164.00	0.00	0.00	9,164.00
16	NSS Cash Book	0.00	1,470.00	0.00	0.00	1,470.00
17	Endowment Cash Book	0.00	4,41,034.75	5,00,000.00	0.00	9,41,034.75
18	Seminar and Workshop Cash Book	0.00	39,36,987.35	0.00	0.00	39,36,987.35
19	Rusa Fund Cash Book	0.00	17,66,58,645.00	0.00	0.00	17,66,58,645.00
20	Project Fund cash book	0.00	2,25,837.75	0.00	0.00	2,25,837.75
21	Alumni Connect(15.03.21)	0.00	59,577.40	0.00	0.00	59,577.40
22	Grant-in-aid Cash Book	0.00	11,83,000.00	0.00	0.00	11,83,000.00
23	SELF FINANCE CASH BOOK	0.00	10,86,317.00	0.00	0.00	10,86,317.00
24	OHEPEE CASH BOOK	0.00	1,96,49,937.75	0.00	0.00	1,96,49,937.75
	Grand Total (SL.1 to 24):-	0.00	37,53,93,046.14	2,78,10,765.00	0.32	40,32,03,811.46

PARA-4-4: COMPARISON OF CB IN PL ACCOUNT AND TREASURY PASS BOOK AS ON 31.3.2021:-

1	Closing Balance in PL Account as on 31.03.2021	0.32
2	Closing Balance in Treasury Pass Book as on 31.03.2021	0.32
3	Difference	0.00

PARA-4-5: STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPTS IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY FOR THE FY-2020-21:-

The financial receipt position of this University for the year 2020-21 was worked out basing upon the closing balance from the last year audit report, Receipt figures accounted for in different subsidiary cashbooks as well as actual credit of grants and interest in the relevant pass books etc. as on 31.03.2021. The head wise abstract position of receipts is furnished below.

SL NO.	HEAD OF ACCOUNT	RECEIPT DURING 2020-21	REMARKS
(1)	G. M. UNIVERSITY GENERAL CASH BOOK :-		
(A)	GOVT GRANT RECEIVED :-		
	GIA(SALARY)	8,43,69,000.00	
	GIA(NON-SALARY)	71,00,000.00	
	GRANT OF CAREER COUNCIL CENTRE	0.00	
	GRANT FOR CIVIL SERVICE COACHING	0.00	
	GRANT FOR WATER CHARGES	0.00	
	INFRASTRUCTURE DEVELOPMENT GRANT	0.00	
	TOTAL :-	9,14,69,000.00	
(B)	COLLECTION FROM SELF-FANANCE COURSES :-		
	BSC COMPUTER SCIENCE PROGRAMME	11,95,000.00	
	MSC COMPUTER SCIENCE PROGRAMME	5,55,000.00	
	HVET(PROFESSIONAL COARSES)	85,45,740.00	
	INTEGRATED BED PROGRAMME	1,31,72,905.00	
	MCA PROGRAMME	19,22,040.00	
	PHD COURSE FEES	4,30,000.00	
	SELF FINANCE COARSES PROGRAMME	76,39,930.00	
	TOTAL :-	3,34,60,615.00	
(C)	STUDENT COLLECTION:-		
	ALUMNI	5,16,800.00	
	COST OF ONLINE ADM. FORM	41,48,425.00	
	DESERTATION E VALUATION FEE	2,56,000.00	

	GMU ADMISSION FEE	30,81,924.00	
	GM UNIVERSITY	9,92,865.00	
	ID CARD	22,300.00	
	LABORATORY	2,51,300.00	
	LAB CAUTION MONEY	80,000.00	
	LIBRARY	13,95,020.00	
	LIB CAUTION MONEY	1,30,500.00	
	MPHIL COURSE FEE	1,64,000.00	
	NATIONAL SOCIAL SERVICE	1,19,960.00	
	OUTREACH PROGRAMME	1,33,400.00	
	PG PAYMENT SEAT	10,30,000.00	
	PUBLICATION	4,00,350.00	
	REGISTRATION FEES	7,00,860.00	
	SEMINAR WORK	25,50,500.00	
	STUDENT AFFAIR	14,98,200.00	
	TUTION FEE	2,68,396.00	
	UNIVERSITY DEVELOPMENT	34,56,790.00	
	UNIVERSITY DIGITALIZATION	6,97,300.00	
	UNIVERSITY EXAM FEES	1,45,34,140.00	
	TOTAL :-	3,64,29,030.00	
(D)	MISCLLENOUS COLLECTION:-		
	ACCRUAL OF BANK INTEREST	28,50,270.00	
	AUDIT RECOVERY	2,240.00	
	COMP.SC. FUND	48,300.00	
	ADVANCE ADJUSTED	24,98,650.00	
	EMD BIDDERS MONEY	41,000.00	
	SALARY RECOVERY	67,469.00	
	HRA RECOVERY	37,120.00	
	CMRF	2,48,262.00	
	GPF	19,26,667.00	
	GSLI	4,320.00	
	HRA	11,120.00	
	IT	93,15,350.00	
	LIC	21,267.00	
	PT	2,32,275.00	
	HOSTEL MANAGEMENT	1,38,100.00	

	ACCOUNT		
	KIIT ALLOTTED FUND	96,530.00	
	ONE DAY SALARY TO CM FUND	2,98,499.00	
	EXCESS AMOUNT CREDITED TO BANK	2,31,679.23	
	RECRUITMENT FUND(RECIPT FR SEMINAR AC)	31,22,988.00	
	TOTAL :-	2,11,92,106.23	
	TOTAL OF (1):-	18,25,50,751.23	
(2)	G. M. UNIVERSITY (GOVT ACCOUNT) CASH BOOK :-		
	COLLECTION OF ADMISSION FEES	0.00	
	COLLECTION OF FEES & FINES	0.00	
	COLLECTION OF H. S. R FEES	0.00	
	TOTAL OF (2) :-	0.00	
(3)	GM AUTONOMOUS(GOVT. ACCOUNT)CASHBOOK :-		
	FESTIVAL ADVANCE	3,60,000.00	
	GPF(FINAL/TEMPORARY)	1,12,23,661.00	
	GIS	74,220.00	
	PP TO GO	1,06,07,948.00	
	PPTO NGO	43,38,970.00	
	ARREAR SALARY TO GO	1,52,30,513.00	
	ARREAR SALARY TO NGO	12,18,965.00	
	SALARY TO GO	2,46,58,429.00	
	SALARY TO NGO	1,27,30,112.00	
	UL SALARY TO GO	9,62,555.00	
	UL SALARY TO NGO	11,67,280.00	
	SALARY TO CONTRACTUAL LECT.	32,54,030.00	
	TOTAL OF (3) :-	8,58,26,683.00	
(4)	G. M. AUTONOMOUS(PL ACCOUNT) CASHBOOK :-		
	ANNUAL FEES	0.00	

	AUTO. COLLEGE EXAM FEES	0.00	
	TOTAL OF (4) :-	0.00	
(5)	G. M. UNIVERSITY (EXAM) CASHBOOK :-		
	ACCURAL OF BANK INTEREST	23,085.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	43,92,264.00	
	EXAM FEES	1,89,440.00	
	ADVANCE ADJUSTED	36,26,432.00	
	TOTAL OF (5) :-	82,31,221.00	
(6)	G. M. AUTONOMOUS (EXAM) CASH BOOK :-		
	ACCURAL OF BANK INTEREST	3,59,414.00	
	EXAM FEES RECEIVED FROM G. M.AUTO(P/L) C. BOOK	0.00	
	VERIFICATION OF MARKSHEET	2,500.00	
	TOTAL OF (6) :-	3,61,914.00	
(7)	BSC COMPUTER SCIENCE CASH BOOK :-		
	ACCURAL OF BANK INTEREST	4,56,681.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	8,12,000.00	
	TOTAL OF (7) :-	12,68,681.00	
(8)	MSC COMPUTER SCIENCE CASH BOOK :-		
	ACCURAL OF BANK INTEREST	41,271.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	1,92,000.00	
	TOTAL OF (8) :-	2,33,271.00	
(9)	MCA CASH BOOK :-		
	ACCURAL OF BANK INTEREST	7,05,594.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	23,30,000.00	
	TOTAL OF (9) :-	30,35,594.00	

(10)	HVET CASHBOOK :-		
	ACCURAL OF BANK INTEREST	3,59,356.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	1,57,61,728.00	
	DONATION BY UCO BANK	38,500.00	
	COF EXAM FUND	1,45,14,246.00	
	ADVANCE ADJUSTED	2,13,600.00	
	TOTAL OF (10) :-	3,08,87,430.00	
(11)	INTEGRATED BED CASH BOOK :-		
	ACCURAL OF BANK INTEREST	4,43,325.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	1,41,37,000.00	
	CHEQUE REFUND	1,197.00	
	BANK CHARGES REFUND BY BANK	5.61	
	TOTAL OF (11) :-	1,45,81,527.61	
(12)	YRC CASH BOOK :-		
	ACCURAL OF BANK INTEREST	12,851.00	
	YRC FEES RECEIVED FROM GM UNIV(GEN) C. BOOK	0.00	
	TOTAL OF (12) :-	12,851.00	
(13)	INFRASTRUCTURE CASHBOOK :-		
	ACCURAL OF BANK INTEREST	68,748.00	
	CENTRE EXPENSES OSSB EXAM	0.00	
	RENT FROM UCO BANK	2,96,655.00	
	ROOM RENT FOR ENTRANCE EXAM	18,704.00	
	TOTAL OF (13) :-	3,84,107.00	
(14)	UGC CASH BOOK :-		
	ACCURAL OF BANK INTEREST	1,945.00	
	UGC GRANT RESEARCH	0.00	
	TOTAL OF (14) :-	1,945.00	
(15)	E-ADMISSION CASH		

	BOOK :-		
	ACCURAL OF BANK INTEREST	243.00	
	TOTAL OF (15) :-	243.00	
(16)	NSS CASH BOOK :-		
	RECEIPT (IF ANY)	0.00	
	TOTAL OF (16) :-	0.00	
(17)	ENDOWMENT CASH BOOK :-		
	ACCURAL OF BANK INTEREST	38,542.00	
	CERTIFICATE FEES	0.00	
	SPONSORED AMOUNT FOR GOLD MEDAL	1,58,000.00	
	TOTAL OF (17) :-	1,96,542.00	
(18)	SEMINAR & WORKSHOP CASH BOOK :-		
	ACCURAL OF BANK INTEREST	81,599.00	
	CHEQUE REFUND	1,500.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	44,17,800.00	
	RECRUITMENT FEES	4,95,500.00	
	SPONSHORSHIP FROM VC CONCLAVE	1,04,000.00	
	ADVANCE ADJUSTED	7,35,000.00	
	TOTAL OF (18) :-	58,35,399.00	
(19)	RUSA FUND CASH BOOK :-		
	ACCURAL OF BANK INTEREST	62,51,695.00	
	GST	47,587.00	
	RUSA GRANT	0.00	
	TOTAL OF (19) :-	62,99,282.00	
(20)	PROJECT FUND CASH BOOK :-		
	ACCURAL OF BANK INTEREST	20,639.00	
	TEACHER RESEARCH GRANT (OSOU)	80,000.00	
	PROJECT RESEARCH GRANT (OURIP)	5,95,000.00	
	TOTAL OF (20) :-	6,95,639.00	

(21)	ALLUMNI CONNECT CASH BOOK :-		
	ACCURAL OF BANK INTEREST	0.00	
	RECEIVED FROM ALUMNI	59,601.00	
	TOTAL OF (21) :-	59,601.00	
(22)	GIA SALARY & NON-SALARY CASH BOOK :-		
	ACCURAL OF BANK INTEREST	0.00	
	GIA SALARY & NON-SALARY GRANT	0.00	
	OTHER GRANT (BBRC)	11,83,000.00	
	TOTAL OF (22) :-	11,83,000.00	
(23)	SELF-FINANCE CASH BOOK :-		
	ACCURAL OF BANK INTEREST	0.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	18,97,200.00	
	TOTAL OF (23) :-	18,97,200.00	
(24)	OHEPEE CASH BOOK :-		
	ACCURAL OF BANK INTEREST	8,14,227.00	
	OHEPEE GRANT	30,00,000.00	
	TOTAL OF (24) :-	38,14,227.00	
	TOTAL OF EXPENDITURE(SL.1 TO SL.24):-	34,73,57,108.84	
	OPNING BALANCE AS ON 01.04.2020(AS PER AUDIT):-	41,48,26,725.18	
	GRAND TOTAL:-	76,21,83,834.02	

PARA-4-6: STATEMENT SHOWING THE DETAILS OF HEAD WISE EXPENDITURES IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY FOR THE FY-2020-21:-

The financial expenditure position of this University for the year 2020-21 was worked out basing upon the closing balance from the last year audit report, Expenditure figures accounted for in different subsidiary cashbooks as well as actual utilization of grants and other expenditures in the relevant pass books etc. as on 31.03.2021. The head wise abstract position of expenditure is furnished below.

SL NO.	HEAD OF ACCOUNT	EXPENDITURE DURING 2020-21	REMARKS
(01)	GM UNIVERSITY(GENERAL)		

	CASH BOOK		
(A)	GOVT. GRANT EXPENDITURE		
	GIA SALARY AND NON-SALARY	11,25,20,768.00	
	BHIMA BHOI RESEARCH CHAIR	4,02,063.00	
	CIVIL SERVICE COACHING GRANT EXP	9,67,330.00	
	EMD MONEY REFUND	1,20,000.00	
	FRENCH LANGUAGE FUND	60,100.00	
	RECRITMENT FUND EXPR.	14,97,003.00	
	KIIT ALLOTED FUND	95,600.00	
	GOVT ALLOTED WATER TAX	35,000.00	
	TOTAL :-	11,56,97,864.00	
(B)	EXPR. OF SELF-FINANCE COURSE FUNDS		
	TRF. TO BED CASH BOOK	1,41,37,000.00	
	TRF. TO BSC COMP. SCC. CASH BOOK	8,12,000.00	
	TRF. TO EXAM CASH BOOK	43,92,264.00	
	TRF. TO HVET CASH BOOK	1,57,61,728.00	
	TRF. TO MCA CASH BOOK	23,30,000.00	
	TRF. TO MSC COM. SC. CASH BOOK	1,92,000.00	
	TRF. TO SEMINAR & WORKSHOP CASH BOOK	44,17,800.00	
	TRF. TO SELF FINANCE CASH BOOK	18,97,200.00	
	TOTAL :-	4,39,39,992.00	
(C)	EXPR. FROM STUDENT COLLECTION		
	ADMISSION FUND EXPR.	63,74,923.00	
	ALUMNI FUND EXPR.	99,500.00	
	SPORTS & GAMES FUND EXPR.	1,56,200.00	

	COMPUTER MANAGEMENT FUND	64,450.00	
	DEVELOPMENT FUND EXPR.	67,28,363.00	
	EXAM FUND	86,996.00	
	HVET FUND	56,745.00	
	LABORATORY DEV. FUND	3,25,274.00	
	LIBRARY DEV. FUND	650.00	
	HOSTEL MANAGEMENT FUND	2,59,137.00	
	REFUND OF ADMISSION FEES	7,17,100.00	
	STUDENT AFFAIR FUND	9,74,680.00	
	MCA FUND	78,916.00	
	Bank Com./Cost of Cheque Book	20,615.39	
	ADVANCE PAID	12,64,500.00	
	CMRF	2,48,262.00	
	GPF	19,26,667.00	
	GSLI	4,320.00	
	HRA	11,120.00	
	IT	93,15,350.00	
	LIC	21,267.00	
	PT	2,32,275.00	
	TOTAL :-	2,89,67,310.39	
	TOTAL OF (1):-	18,86,05,166.39	
(02)	GM UNIVERSITY(GOVT. ACCOUNT) CASH BOOK:-		
	DEPOSIT OF FEES & FINES	0.00	
	DEPOSIT OF H.S.R FEES	0.00	
	OTHERS	0.00	
	TOTAL OF (2):-	0.00	
(03)	GM AUTONOMOUS(GOVT. ACCOUNT) CASH BOOK:-		
	FESTIVAL ADVANCE	3,60,000.00	
	GPF(FINAL/TEMPORARY)	1,12,23,661.00	
	GIS	74,220.00	
	PP TO GO	1,06,07,948.00	

	PPTO NGO	43,38,970.00	
	ARREAR SALARY TO GO	1,52,30,513.00	
	ARREAR SALARY TO NGO	12,18,965.00	
	SALARY TO GO	2,46,58,429.00	
	SALARY TO NGO	1,27,30,112.00	
	UL SALARY TO GO	9,62,555.00	
	UL SALARY TO NGO	11,67,280.00	
	SALARY TO CONTRACTUAL LECT.	32,54,030.00	
	TOTAL OF (3):-	8,58,26,683.00	
(04)	GM AUTONOMOUS(PL ACCOUNT) CASH BOOK:-		
	BANK COM/CHEQUE COST	0.00	
	DEVELOPMENT. FUND	0.00	
	REMUNERATION PAID TO GUEST FACULTY	26,89,421.00	
	TRF. TO AUTONOMUS EXAM CASH BOOK	0.00	
	TRF. TO YRC CASH BOOK	0.00	
	TOTAL OF (4):-	26,89,421.00	
(05)	G.M.UNIVERSITY(EXAM) CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	250.00	
	SOFT WARE	2,03,432.00	
	PAID TO M/S CARE SECURITIES	9,43,580.00	
	PAID TOWARDS DWL WAGES	3,00,300.00	
	SILVER MEDAL	5,17,998.00	
	PRINTING OF CERTIFICATE	2,89,800.00	
	REM. FOR EXAM WORK	38,53,093.00	
	ADVANCE PAID	28,26,432.00	
	TOTAL OF (5):-	89,34,885.00	
(06)	G.M.AUTONOMUS (EXAM) CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	20.25	
	PRINTING OF	3,59,720.00	

	CERTIFICATE		
	TOTAL OF (6):-	3,59,740.25	
(07)	BSC COMP. SCIENCE CASH BOOK:-		
	REMUNERATION PAID TO GUEST FACULTY	1,06,500.00	
	BANK COM./COST OF CHEQUE BOOK	20.25	
	PAID TO M/S CARE SECURITIES	2,72,330.00	
	PAID TO CONTRACTUAL NON-TEACHING STAFFS	5,65,950.00	
	TOTAL OF (7):-	9,44,800.25	
(8)	MSC COMP. SCIENCE CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	20.25	
	OFFICE EXPENSES	0.00	
	PAYMENT OF TDS	0.00	
	PURCHASE OF MATERIALS	0.00	
	REMUNERATION PAID TO GUEST FACULTY	1,08,500.00	
	TOTAL OF (8):-	1,08,520.25	
(9)	MCA CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	167.69	
	PAID TO M/S CARE SECURITY SERVICES	6,29,263.00	
	PAID TO DWL STAFFS	3,88,500.00	
	REMUNERATION PAID TO GUEST FACULTY	5,06,265.00	
	TOTAL OF (9):-	15,24,195.69	
(10)	HVET CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	380.61	
	COST OF NEWSPAPER	6,579.00	
	ENERGY BILL	51,718.00	
	HIRE CHARGES OF VEHICLE OF VC & REGISTRAR	5,33,290.00	
	HOUSE RENT FOR VC RESIDENCE	3,00,000.00	
	PAID TO VC RESIDENT CONTRACTUAL	25,500.00	

	PAID SALARY TO STAFFS	1,44,99,246.00	
	PAID TO HVET TRUST(25% & 50% SHARE)	16,05,150.00	
	PAID TO M/S CARE SECURITIES	11,19,527.00	
	CONVOCATION	2,39,098.00	
	PURCHASE OF DISPLAYT BOARD	47,999.00	
	PURCHASE OF COMPUTER ACCESSORIES	19,60,582.00	
	REMUNERATION FOR HVET WORKS	84,500.00	
	VC RESIDENT EXPENCES	55,900.00	
	TA OF VC	66,983.00	
	TA TO STAFFS	85,293.00	
	TELEPHONE BILL	15,414.00	
	RUSA MEETING	2,380.00	
	INSTALLATION OF BRONZE STATUE	1,27,200.00	
	BEAUTIFICATION OF CAMP	38,500.00	
	INTERNET	12,380.00	
	RCM	99,530.00	
	BOOK	1,940.00	
	GST	78,702.00	
	CONTIGENCY	2,74,627.00	
	TV CHARGES OFVC RES	6,532.00	
	UNIVERSITY CALENDAR	7,095.00	
	ADVANCE PAID	2,43,600.00	
	TOTAL OF (10):-	2,15,89,645.61	
(11)	INTEGRATED BED CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	156.47	
	PAID TO M/S CARE SECURITY SERVICES	1,14,000.00	
	ELECTRIC CHARGES	35,263.00	
	OFICE EXPENSE	5,036.00	
	COMMUNICATION CONNECTION	39,521.00	

	NATIONAL WORK SHOP	14,024.00	
	REMUNERATION PAID TO GUEST FACULTY	11,41,916.00	
	TOTAL OF (11):-	13,49,916.47	
(12)	YRC CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	20.25	
	RED-CROSS CAMP EXPR.	0.00	
	TOTAL OF (12):-	20.25	
(13)	INFRASTRUCTURE CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	CENTER EXPENSES OSSB	0.00	
	RENOVATION OF HOSTEL	0.00	
	TOTAL OF (13):-	0.00	
(14)	UGC CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	REFUND OF UGC GRANT TO ERO(KOLKATA)	0.00	
	TOTAL OF (14):-	0.00	
(15)	E-ADMISSION CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	E-FILING COST PAID	0.00	
	PAYMENT OF TELEPHONE BILL	0.00	
	TOTAL OF (15):-	0.00	
(16)	NSS CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	EXPENDITURE(IF ANY)	0.00	
	TOTAL OF (16):-	0.00	
(17)	ENDOWMENT CASH BOOK :-		
	BANK COM/CHEQUE COST	20.25	
	TOTAL OF (17):-	20.25	
(18)	SEMINAR & WORKSHOP		

	CASH BOOK:-		
	BANK COM/CHEQUE COST	0.00	
	PLATINUM JUBILEE LECTURE SERIES	15,000.00	
	BANK COM/CHEQUE COST	56.05	
	NATIONAL SEMINAR	8,16,963.00	
	LOCAL SEMINAR	54,000.00	
	ORIENTATION PROGRAMME	7,100.00	
	Trf. TO MAIN CASH BOOK	31,22,988.00	
	WEBINAR	35,018.00	
	ADVANCE PAID	25,000.00	
	TOTAL OF (18):-	40,76,125.05	
(19)	RUSA FUND CASH BOOK:-		
	BANK COM/CHEQUE COST		
	GST PAYMENT (2%)	47,587.00	
	ADVERTISEMENT	0.00	
	DEPOSIT WORKS (CONSTRUCTION)	3,62,76,793.00	
	PURCHASE OF BOOKS	1,24,942.00	
	PURCHASE OF INSTRUMENTS	24,58,992.00	
	TOTAL OF (19):-	3,89,08,314.00	
(20)	PROJECT FUND CASH BOOK:-		
	BANK COM/CHEQUE COST	20.25	
	PROJECT RESEARCH GRANT (OURIP)	3,70,000.00	
	TEACHER RESEARCH GRANT (OSOU)	80,000.00	
	TOTAL OF (20):-	4,50,020.25	
(21)	ALLUMNI CONNECT CASH BOOK :-		
	BANK COM/CHEQUE COST	23.60	
	RECEIPT (IF ANY)	0.00	
	TOTAL OF (21) :-	23.60	
(22)	GIA SALARY & NON-		

	SALARY CASH BOOK :-		
	BANK COM/CHEQUE COST	0.00	
	GIA GRANT	0.00	
	TOTAL OF (22) :-	0.00	
(23)	SELF-FINANCE CASH BOOK :-		
	BANK COM/CHEQUE COST	0.00	
	SALARY TO CONT. LECTURERS	8,10,883.00	
	TOTAL OF (23) :-	8,10,883.00	
(24)	OHEPEE CASH BOOK:-		
	BANK COM/CHEQUE COST	20.25	
	OHEPEE GRANT	0.00	
	TOTAL OF (24):-	20.25	
	TOTAL OF EXPENDITURE(SL.1 TO SL.24):-	35,61,78,400.56	
	CLOSING BALANCE AS ON 31.03.2021:-	40,60,05,433.46	
	GRAND TOTAL:-	76,21,83,834.02	

(NB:-The financial statements of both head wise abstract Receipt and Expenditure position of this University for the financial year 2020-21 has been duly uploaded in this e-report in the web-space provided in CAF.)

Persistent Irregularities:-

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

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

Types of Irregularities observed

- Non-working out of Cash analysis & Non-reconciliation of bank A/c's on monthly basis.
- Non-comparing of Pass Books/Statement w.r.to entries in Cash books to ensure proper remittance by the COF/Accountant on monthly basis.
- Non-Attestation of each entry in Receipt & Payment side by the COF ensuring its correctness.
- Non-verification of the Physical cash balance by the COF at the end of each month w.r.to cash balance shown in the cash book & record a certificate therein.
- Non-refund of Un-used cheques by the cashier to the custody of the COF on the closure of each day.

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

2) 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 2020-21 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 utilized 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 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.

3 - 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.2020-21 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 2020-21 all the expenditures of Rs.35,61,78,400.56 made during the financial year 2020-21 is irregular.

4- 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 -2020-21, 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 1st of June in the financial year instead 1st 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 - 2020-2021

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL 29 BANK ACCOUNTS	0	31-03-2021	378241279.14	31-03-2021	375393046.14	2848233.00	
	GRAND TOTAL			378241279.14		375393046.14	2848233.00	

Reconciliation

PARA.5-1-DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2021:-

The Closing balance as on 31.03.2021 of different Bank pass books relating to different 24 (twenty four) No's of cash books as made available to this audit from the University Authority are furnished below:-

SL.	Name of the Bank	Account No.	Closing Balance in Bank as per Pass Book as on 31.03.2021	Closing Balance in Bank as per Cash Book as on 31.03.2021	Difference	Reference Cash Book	Remarks
1	2	3	4	5	6	7	8
1	UCO Bank, Budharaja	21010210000229	3,21,57,332.89	3,12,23,028.89	9,34,304.00	GMUnv.(GEN) Cash Book	
2	SBI, Budharaja	35795607599	58,491.50	58,491.50	0.00	GM Unv. (GEN) Cash Book	
3	UCO Bank, Budharaja	21010110045411	36,75,597.40	36,75,597.40	0.00	GMUnv.(GEN) Cash Book	
4	UCO Bank, Budharaja	21010110045480	7,31,10,865.04	7,20,84,078.04	10,26,787.00	GMUnv.(GEN) Cash	

						Book	
5	Union Bank, sambalpur	520141001627645	18,38,698.46	16,36,867.46	2,01,831.00	GMUnv.(GE N) Cash Book	
6	ICICI, Ainthapali	19405005066	0.00	0.00	0.00	GMUnv.(GE N) Cash Book	
7	H.D.F.C.,BA RAIPALI	50100301977931	0.00	0.00	0.00	GMUnv.(GE N) Cash Book	
8	UCO Bank, Budharaja	21010110036600	2,06,004.54	2,06,004.54	0.00	GMUnv.(Exam) Cash Book	
9	UCO Bank, Budharaja	90380100000404	7,75,748.03	7,75,748.03	0.00	BSc. Comp.Sc Cash Book	
10	UCO Bank, Budharaja	90380100000578	16,52,916.33	16,52,916.33	0.00	MSc. Comp.Sc Cash Book	
11	UCO Bank, Budharaja	90380100000555	95,45,637.18	95,45,637.18	0.00	MCA Cash Book	
12	UCO Bank, Budharaja	21010110027868	2,10,36,929.25	2,10,35,918.25	1,011.00	HVET Cash Book	
13	UCO Bank, Budharaja	90380100000333	17,34,639.47	17,34,639.47	0.00	GM Auto(Exam) Cash Book	
14	UCO Bank, Budharaja	90380210000007	0.34	0.34	0.00	GM Auto. P/L Cash Book	
15	UCO Bank, Budharaja	90380100000942	4,83,576.95	4,83,576.95	0.00	YRC Cash Book	
16	UCO Bank, Budharaja	210101100041956	2,58,91,237.45	2,58,91,237.45	0.00	Integrated BED Cash Book	
17	UCO Bank, Budharaja	90380100000704	20,64,565.61	20,64,565.61	0.00	Infrastructure Cash Book	
18	UCO Bank, Budharaja	90380100000045	72,767.70	72,767.70	0.00	UGC Cash Book	
19	UCO Bank, Budharaja	21010110003589	9,164.00	9,164.00	0.00	e-Admission Cash Book	
20	UCO Bank, Budharaja	21010110053331	2,45,868.75	2,25,837.75	20,031.00	Project Fund Cash Book	
21	SCCB, Sambalpur	31(Old)	1,470.00	1,470.00	0.00	NSS Cash Book	
22	Union Bank, sambalpur	520101249896322	39,36,987.35	39,36,987.35	0.00	SEMINAR & WORKSHOP Cash Book	
23	IDBI	7141040001	1,62,844.00	1,62,844.00	0.00	ENDOWME	

	BANK , SAMBALPU R	132558,				NT Cash Book	
24	UCO Bank, Budharaja	2101011004 9501	2,78,190.75	2,78,190.75	0.00	ENDOWME NT Cash Book	
25	UCO Bank, Budharaja	2101011005 6745	59,577.40	59,577.40	0.00	Alumni Connect Cash Book	
26	UCO Bank, Budharaja	2101011005 6554	11,83,000.0 0	11,83,000.0 0	0.00	Grant-in-aid Cash Book	
27	CANARA BA NK,SAMBAL PUR	0185101018 320,	17,66,58,64 5.00	17,66,58,64 5.00	0.00	Rusa Fund Cash Book	
28	UCO Bank, Budharaja	2101011005 6547	10,86,317.0 0	10,86,317.0 0	0.00	SELF FINANCE CASH BOOK	
29	UCO Bank, Budharaja	2101011005 4215	2,03,14,206. 75	1,96,49,937. 75	6,64,269.00	OHEPEE CASH BOOK	
	GRAND TOTAL:-		37,82,41,27 9.14	37,53,93,04 6.14	28,48,233.0 0		

PARA.5-2-NON-RECONCILIATION OF DIFFERENCES BETWEEN CASH BOOK BALANCES AND PASS BOOK BALANCES AS ON DT.31.3.2021:-

As calculated above, there is a huge difference of **Rs 28,48,233.00** between the cash book balances and the pass book balances as on dt. 31.3.2021. No step has been taken by the local authority to reconcile the difference in spite specific instructions of Govt on the score.

a) As per Letter No-15847/F dt. 27.4.13 of Finance Department, the DDO should maintain a register for reconciliation of receipts and disbursements of scheme funds. But in this institution the above instructions of Govt have been overlooked which indicates about the irregular state of maintenance of accounts.

However, the Local authority is advised to reconcile all those bank accounts and work out the details of such differences and produce the same before next audit.

		Addition	Deduction	BALANCE
1	GENERAL CASH B OOK-UCO-21010210 000229			
a	Balance as per Cash Book as on 31.3.2021			3,12,23,028.89
b	Add: Amount credited to bank on following dates but receipt not taken to cash book.			
	9.4.2020		300.00	

	17.4.2020	1,800.00		
	15.4.2020	6,600.00		
	21.4.2020	10,800.00		
	23.4.2020	300.00		
	6.5.2020	5,100.00		
	19.5.2020	1,500.00		
	22.5.2020	900.00		
	30.5.2020	3,600.00		
	8.6.2020	300.00		
	17.6.2020	9,950.00		
	6.8.2020	1,500.00		
	21.9.2020	200.00		
	29.10.2020	1,500.00		
	23.12.2020	1,000.00		
c	Add: Interest credited to bank on following dates but receipt not taken to cash book.			
	30.6.2020	16,712.00		
	30.9.2020	1,13,580.00		
	31.12.2020	1,09,446.00		
	31.3.2021	6,34,216.00		
d	Add: Amount paid vide following cheques but not encashed till 31.03.2021			
	000238/25.03.2021	10,000.00		
	000239/25.03.2021	5,000.00		
e	Total Addition / Deduction	9,34,304.00	0.00	
f	Balance arrived in audit			3,21,57,332.89
g	Balance in pass book as on 31.3.2021			3,21,57,332.89
h	Unreconciled difference			0.00
2	GENERAL CASH BOOK-UCO-21010110 045480			
a	Balance as per Cash Book as on 31.3.2021			7,20,84,078.04
b	Add: Interest credited			

	to bank on following dates but receipt not taken to cash book.			
	30.6.2020	1,133.00		
	30.9.2020	4,04,063.00		
	31.12.2020	1,96,476.00		
	31.3.2021	3,94,515.00		
c	Add: Amount paid vide following cheques but not encashed till 31.03.2021			
	000099/12.08.2020	800.00		
	000186/07.12.2020	8,000.00		
	000221/03.03.2021	5,600.00		
	000220/25.03.2021	3,200.00		
	000199/25.03.2021	8,000.00		
	000231/30.03.2021	5,000.00		
d	Total Addition / Deduction	10,26,787.00	0.00	
e	Balance arrived in audit			7,31,10,865.04
f	Balance in pass book as on 31.3.2021			7,31,10,865.04
g	Unreconciled difference			0.00
3	GENERAL CASH BOOK-UNION-520141 001627645			
a	Balance as per Cash Book as on 31.3.2021			16,36,867.46
b	Add: Interest credited to bank on following dates but receipt not taken to cash book.			
	30.6.2020	1,05,603.00		
	30.9.2020	31,376.00		
	31.12.2020	42,678.61		
	31.3.2021	22,173.39		
c	Total Addition / Deduction	2,01,831.00	0.00	
d	Balance arrived in audit			18,38,698.46
e	Balance in pass book			18,38,698.46

	as on 31.3.2021			
f	Unreconciled difference			0.00
4	HVET -UCO-210101 10027868			
a	Balance as per Cash Book as on 31.3.2021			2,10,35,918.25
b	Add: Amount paid vide Ch.No.541956/2 7.01.2021 but not encashed till 31.03.2021	1,011.00		
c	Total Addition / Deduction	1,011.00	0.00	
d	Balance arrived in audit			2,10,36,929.25
e	Balance in pass book as on 31.3.2021			2,10,36,929.25
f	Unreconciled difference			0.00
5	PROJECT FUND-UCO-21010110053331			
a	Balance as per cash book on 31.03.2021			2,25,837.75
b	Add: Interest credited to bank on following dates but receipt not taken to cash book.			
	31.12.2020	3,253.00		
	31.03.2021	16,778.00		
c	Total addition/deduction	20,031.00	0.00	
d	Balance arrived in audit			2,45,868.75
e	Pass Book balance as on 31.3.2021			2,45,868.75
f	Unreconciled Difference			0.00
6	OHEPEE -UCO-21010110054215			
a	Balance as per Cash Book as on 31.3.2021			1,96,49,937.75
b	Add: Interest credited to bank on following dates but receipt not			

	taken to cash book.			
	31.12.2020	5,10,165.00		
	31.3.2021	1,54,104.00		
c	Total Addition / Deduction	6,64,269.00	0.00	
d	Balance arrived in audit			2,03,14,206.75
e	Balance in pass book as on 31.3.2021			2,03,14,206.75
f	Unreconciled difference			0.00

PARA.5-3:-MAINTENANCE OF FLEXI ACCOUNT:-

Letter No. 35425/F, dt. 12.10.2012 emphasizes upon maintenance of Flexi accounts in Bank by converting all SB a/cs of different Banks in order to fetch more interest which can be spared for mobilization of more resources under the scheme. It is noticed that the Local Authority is requested all banks to convert the SB account in to flexi a/c. Till closing of audit most of the banks are not converted the SB accounts in to flexi a/c.

Hence the Local Authority is suggested to take early steps to convert all the SB account in to flexi a/c produced before next audit.

PARA: 6 STOCK POSITION

Gangadhar Meher University - 2020-2021

S/no	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	

Comments

Stock position of Major Non-Consumable Items of GM University, Sambalpur as on 31.03.2021 furnished by the local authority as detailed below.

SL.	Name of the Items	Stock Balance as on 01.04.2020 (As per Last AR)	Items Purchased during 2020-21	Total	Items written off during 2020-21	Stock Balance as on 31.03.2021	Remarks
1	2	3	4	5	6	7	8
1	Air-Conditioner(Split)	12	0	12	0	12	

2	Air-Conditioner(window)	12	0	12	0	12	
3	Aqua guard Filter	10	5	15	0	15	
4	Almirah(Wooden)	128	14	142	0	142	
5	Almirah(Iron)	178	0	178	0	178	
6	Almirah(Glass Fitted)	7	0	7	0	7	
7	Long Bench(Wooden)	268	0	268	0	268	
8	Long Bench(Iron)	69	0	69	0	69	
9	Long Bench(Plywood)	219	0	219	0	219	
10	Book selves(wood)	32	0	32	0	32	
11	Book selves(Iron)	297	0	297	0	297	
12	Desk	100	0	100	0	100	
13	Chair(wood)	303	0	303	0	303	
14	Chair(Iron)	90	0	90	0	90	
15	Chair(Executive) High Back	75	55	130	0	130	
16	Ceiling Fan	359	10	369	0	369	
17	Stand Fan	7	2	9	0	9	
18	Wall Fan	25	0	25	0	25	
19	Fire Extinguisher	15	0	15	0	15	
20	Generator	2	0	2	0	2	
21	Inverter	15	0	15	0	15	
22	Laptop	4	0	4	0	4	
23	Microphone	3	0	3	0	3	
24	Printer	34	25	59	0	59	
25	Podium	9	0	9	0	9	
26	Projector(Multi)	2	0	2	0	2	
27	Projector(LCD)	10	0	10	0	10	
28	Projector Screen	6	0	6	0	6	
29	TV(LED)	1	0	1	0	1	
30	Tube Light	442	0	442	0	442	

31	Teacher's Table	135	19	154	0	154	
32	Computer Table	48	0	48	0	48	
33	Officer Table	87	6	93	0	93	
34	UPS	50	61	111	0	111	
35	Xerox Machine	14	0	14	0	14	
36	Exhaust Fan	19	0	19	0	19	
37	Laboratory Table	29	0	29	0	29	
38	Stoll(Wooden)	228	0	228	0	228	
39	Inverter Battery	5	0	5	0	5	
40	Refrigerator	4	0	4	0	4	
41	Scanner	4	0	4	0	4	
42	Stabilizer	20	0	20	0	20	
43	Iron Rack	1	1	2	0	2	
44	Wooden Rack	1	0	1	0	1	
45	Wooden Almirah	4	0	4	0	4	
46	M.S. Rack	4	0	4	0	4	
47	Sound Box	3	0	3	0	3	
48	Vacuum cleaner	3	0	3	0	3	
49	Wooden Chair	232	0	232	0	232	
50	Xerox Machine(Colour)	1	0	1	0	1	

PARA: 7 INVESTMENT

Gangadhar Meher University - 2020-2021

Sno	Opening Balance of Investment as on (DD MM	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In	Total(In Rs:)	Amount Invested during the Year under Audit(In	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
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	YYYY)		Rs:)		Rs:)			nt Ledger		
1	01-04-20 20	6853675 .00	0.00	6853675 .00	442090. 00	31-03-20 21	7295765 .00	31-03-20 21	7295765 .00	0.00
2	01-04-20 20	1000000 0.00	0.00	1000000 0.00	0.00	31-03-20 21	1000000 0.00	31-03-20 21	1000000 0.00	0.00
3	01-04-20 20	1001500 0.00	0.00	1001500 0.00	0.00	31-03-20 21	1001500 0.00	31-03-20 21	1001500 0.00	0.00
4	01-04-20 20	500000. 00	0.00	500000. 00	0.00	31-03-20 21	500000. 00	31-03-20 21	500000. 00	0.00
	GRAND TOTAL	2736867 5.00	0.00	2736867 5.00	442090. 00		2781076 5.00		2781076 5.00	0.00

DETAILS OF CB ON INVESTMENT & Comments :

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 2020-21 as furnished below: -

SL NO	NAME OF THE BANK	FDR NO	AMOUNT INVESTED (Rs)	DATE OF INVESTMENT/RENEWAL	PERIOD OF INVESTMENT	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE	REFERENCE CASH BOOK.
1	UCO BANK, BUDHARAJA	2101030020418,	72,95,765.00	31.01.2021	12 MONTHS	4.90 %	31.01.2022	76,59,880.00	BSC Comp. Sc
2	UCO BANK, BUDHARAJA	21010310016800,	1,00,00,000.00	29.01.2019	36 Months	4.75 %	29.01.2022	Interest annually payout	MCA CASH BOOK
3	UNION BANK, SAMBALPUR	530101344610848,	1,00,15,000.00	13.03.2021	12 MONTHS	6.30 %	13.03.2022	Interest annually payout	GM Auto. Exam Cash book
4	IDBI, SAMBALPUR	0714106000041168,	5,00,000.00	26.06.2020	12 MONTHS	7.25 %	26.06.2021	Interest quarterly payout	Endoment Cash Book
	TOTAL		2,78,10,765.00						

PARA.7-1:- 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.

PARA.7-2:- 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 Honorable 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 utilized 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 - 2020-2021

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	ALL CASH BOOK	428959 20.00	435953 2.00	472554 52.00	707368 2.00	31-03-2021	401817 70.00	31-03-2021	401817 70.00	0.00	
	GRAND TOTAL		428959 20.00	435953 2.00	472554 52.00	707368 2.00		401817 70.00		401817 70.00	0.00	

Comments :

During this audit, the cash book-wise advance position for the year 2020-21 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 31.03.2021 is furnished below:-

PARA-8-1: CASH BOOK WISE ABSTRACT OF ADVANCE PAID AND ADJUSTMENT POSITION FOR THE FY-2020-21:-

SL.	Name of the Cash	ADVANCE O/S AS	ADV. PAID	TOTAL	ADV.ADJU STED	ADV.O/S AS ON	ADV. O/S AS PER	DIFFEREN CE
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	Books	ON 01.04.2020				31.03.2021 (AS PER AUDIT)	CASH BOOK	
1	2	3	4	5	6	7	8	9
1	G.M.University(GEN) Cash Book	3,60,22,02 0.00	12,64,500. 00	3,72,86,52 0.00	24,98,650. 00	3,47,87,87 0.00	3,47,87,87 0.00	0.00
2	GM University Exam Cash Book	19,00,000. 00	28,26,432. 00	47,26,432. 00	36,26,432. 00	11,00,000. 00	11,00,000. 00	0.00
3	HVET Cash Book	40,13,900. 00	2,43,600.0 0	42,57,500. 00	2,13,600.0 0	40,43,900. 00	40,43,900. 00	0.00
4	Seminar and Workshop Cash Book	9,60,000.0 0	25,000.00	9,85,000.0 0	7,35,000.0 0	2,50,000.0 0	2,50,000.0 0	0.00
	TOTAL	4,28,95,92 0.00	43,59,532. 00	4,72,55,45 2.00	70,73,682. 00	4,01,81,77 0.00	4,01,81,77 0.00	0.00

PARA-8-2: YEAR WISE ADJUSTMENT AND BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.03.2021:-

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 2020-21, the year-wise Break-up of adjustment as well as advance outstanding in respect of University Account as on 31.03.2021 are furnished below:-

YEAR	ADV.O/S AS ON 01.04.2020	ADV.PAID	TOTAL	ADV.ADJ.	ADV. OUTSTANDING AS ON 31.03.2021
PRIOR TO 2015-16	0.00	0.00	0.00	0.00	0.00
2015-16	66,08,884.00	0.00	66,08,884.00		66,08,884.00
2016-17	1,57,00,000.00	0.00	1,57,00,000.00		1,57,00,000.00
2017-18	1,04,49,796.00	0.00	1,04,49,796.00		1,04,49,796.00
2018-19	3,34,500.00	0.00	3,34,500.00	1,55,600.00	1,78,900.00
2019-20	98,02,740.00	0.00	98,02,740.00	46,63,550.00	51,39,190.00
2020-21	0.00	43,59,532.00	43,59,532.00	22,54,532.00	21,05,000.00
TOTAL	4,28,95,920.00	43,59,532.00	4,72,55,452.00	70,73,682.00	4,01,81,770.00

PARA-8-3: DETAILS OF INDIVIDUAL AND YEAR WISE CLASSIFICATION OF OUTSTANDING ADVANCE AS ON 31.03.2021:-

The Individual & Year-wise classification of Outstanding Advance as on 31.03.2021 has been worked out for last 6 years i.e. from the Yr.2015-16 to 2020-21 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 2020-21, which is furnished below:-

Sl. No.	Name &	YEAR	Vr.No/Date	Amt.of	Purpose of
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	Designation of Advance Holders			Adv.outstanding	Advance Paid
1	G.M. University(GEN) Cash Book:-				
1	Executive Engg.(R & B-Div-1), Sambalpur	2015-16:-	96(A)/28.03.2016	66,08,884.00	Infrastructure Dev. Work
		TOTAL:-		66,08,884.00	
2	Executive Engg.(PH-Div-1), Sambalpur	2016-17:-	123(A)/01.12.16	1,57,00,000.00	Renovation of W/S,S/I & S/D
		TOTAL:-		1,57,00,000.00	
3	Executive Engg.(R & B-Div-1), Sambalpur	2017-18:-	21.04.2017	1,04,49,796.00	Infrastructure Dev. Work
		TOTAL:-		1,04,49,796.00	
1	DR SAROJA MEHER, COMM	2018-19	NIL/12.09.18	30,000.00	GANESH PUJA 2018
2	DR. RAKESH KU MISHRA, SNS		NIL/28.11.18	15,000.00	NCC MEET
3	DR. SIBAJI SHANKAR NAIK, ZOOLOGY		NIL/28.01.2019	1,10,000.00	ANNUAL ATHELATIC MEET
4	DR. SIBAJI SHANKAR NAIK, ZOOLOGY		1/08.02.19	10,000.00	INTER UNI CRICKET TOURNAMENT
		TOTAL:-		1,65,000.00	
1	DR. RAKESH KU MISHRA, SNS	2019-20	NILL/06.04.19	30,540.00	NCC UNIT DRILL EXPENDITURE
2	SRI DASHARATHI PRADHAN, EDU		NILL/15.05.19	5,00,000.00	ADVANCE SALARY
3	DR. S C ACHAR YA, COMM		4/23.07.19	10,000.00	IMPREST MONEY
4	DR. LAMBODHAR SAHU, ODIA		8/24.07.19	10,000.00	IMPREST MONEY
5	DR. LAMBODHAR SAHU, ODIA		7/29.08.19	15,000.00	WELCOME CEREMONY
6	DR. LAMBODHAR SAHU, ODIA		9/29.08.19	24,900.00	WELCOME CEREMONY
7	SRI SATYABAN		4/30.08.19	9,600.00	WELCOME

	BEHERA, MBA				CEREMONY
8	SRI SATYABAN BEHERA, MBA		5/30.08.19	2,500.00	WELCOME CEREMONY
9	DR. R BARAL, EDU		NILL/19.09.19	7,500.00	WELCOME CEREMONY
10	DR. DHARMARAJ BAG, SNS		1/21.09.19	25,000.00	CELEBRATION OF SNS DAY
11	DR. RAKESH KU MISHRA, SNS		2/21.09.19	45,000.00	NCC EXPENSES
12	SRI LINGARAJ BEHERA, PEO		NILL/30.10.19	9,000.00	AIIV CHAMPIONSHIP
13	DR. RANJAN SAHU, STAT		3/14.11.19	10,000.00	IMPREST MONEY
14	SRI LINGARAJ BEHERA, PEO		2/02.12.19	70,000.00	EAST ZONE INTER UNV KABADI TOURNAMENT
15	SRI LINGARAJ BEHERA, PEO		NILL/27.12.19	75,000.00	EAST ZONE INTER UNV CRICKET TOURNAMENT
16	MISS DIBYANI SUKLA, PEO		NILL/28.12.19	28,000.00	AII ATHELATIC CHAMPIONSHIP
17	DR. RANJAN SAHU, STAT		1/13.01.20	6,000.00	STUDY TOUR
18	SRI SATYABAN BEHERA, MBA		1/25.01.20	5,250.00	STUDY TOUR
19	DR. RANJAN SAHU, STAT		10/26.02.20	2,100.00	FARWEL CEREMONY
20	DR. SATYABAN BEHERA, B SC		11/26.02.20	7,100.00	FARWEL CEREMONY
21	DR. SATYABAN BEHERA, B SC		2/29.02.20	1,700.00	FARWEL CEREMONY
		TOTAL:-		8,94,190.00	
1	DR. Parthasarathi Mallick,Edn.	2020-21	142/25.09.2020	95,000.00	UG Admission 2020-21
2	DR. Parthasarathi Mallick,Edn.		156/12.10.2020	95,000.00	UG Admission 2020-21
3	DR. Parthasarathi Mallick,Edn.		177/16.10.2020	15,000.00	Imprest money
4	DR. Ranjan Kumar Sahoo, Statistic		206/02.11.2020	90,000.00	PG Admission 2020-21
5	DR. Ranjan Kumar Sahoo, Statistic		267/03.12.2020	15,000.00	IMPREST MONEY

6	DR. Ranjan Kumar Sahoo, Statistic		277/03.02.2021	73,000.00	IMPREST MONEY
7	DR. Alekha Kumar Sutar, Chemistry		265/03.12.2020	15,000.00	IMPREST MONEY
8	DR. Alekha Kumar Sutar, Chemistry		300/18.12.2020	3,00,000.00	M PHIL & P HD ADMISSION
9	Sri Sibabrata Das, Geography		273/04.12.2020	15,000.00	IMPREST MONEY
10	DR. Susanta Kumar Das, Physics		274/04.12.2020	15,000.00	IMPREST MONEY
11	DR. Santosh Kumar Sethi, Biotech		275/04.12.2020	15,000.00	IMPREST MONEY
12	DR. Smt Bijayalaxmi Panigrahi, Math		279/07.12.2020	8,000.00	IMPREST MONEY
13	DR. Smt Laxmipriya Behera, Odia		278/07.12.2020	8,000.00	IMPREST MONEY
14	DR. Umakanta Mishra, History		282/09.12.2020	8,000.00	IMPREST MONEY
15	DR. ANJALI TRIPHATY, ENG		283/10.12.2020	8,000.00	IMPREST MONEY
16	DR. Rupashree Goswami, Psy		289/14.12.2020	15,000.00	IMPREST MONEY
17	DR. Nibedita Natha, Anthro		290/14.12.2020	15,000.00	IMPREST MONEY
18	DR. PRADOSH KU ACARYA, BOT		291/14.12.2020	15,000.00	IMPREST MONEY
19	DR. PRAVATI PANDA, ECO		296/16.12.2020	8,000.00	IMPREST MONEY
20	DR. Manosmita Mahapatra, Socio		297/17.12.2020	8,000.00	IMPREST MONEY
21	DR. GYANA RANJAN SWAIN, POL Sc		329/05.01.2021	8,000.00	IMPREST MONEY
22	DR. SRINIBAS DASH, I/C Direc-SF		362/25.01.2021	20,000.00	IMPREST MONEY
23	SRI NIHAR RANJAN NAYAK, CARPENTER		395/10.02.2021	15,000.00	Reparing of furniture
24	SRI NIHAR		434/04.03.2021	15,000.00	Reparing of

	RANJAN NAYAK, CARPENTER				furniture
25	DR. Debasish Behera, Chem		398/11.02.2021	15,000.00	REFRESHMENT OF NCC Cadet
26	DR. Susanta Kumar Das, Director IQAC		423/25.02.2021	5,000.00	OFFICE EXPENCES
27	Sri Dillip Kumar Parida, PA to Registrar		436/04.03.2021	5,000.00	Maint. Of Generator
28	DR. SADAN KU PAUL, HINDI		448/25.03.2021	8,000.00	IMPREST MONEY
29	DR. Pradeep Ku Panda, BBRC		459/31.03.2021	10,000.00	Seminar & Symposia
30	DR. Pradeep Ku Panda, BBRC		460/31.03.2021	5,000.00	IMPREST MONEY
31	DR. Shyama Ch. Acharya,COM		392/09.02.2021	8,000.00	IMPREST MONEY
32	DR. HEMA KU NAIK, COE		393/09.02.2021	15,000.00	IMPREST MONEY
33	Sri Suranga Barik, Jr Asst		432/31.03.2021	5,000.00	OFFICE EXPENCES
			TOTAL:-	9,70,000.00	
			Cash BookTotal:-	3,47,87,870.00	
2	G.M.University(E XAM) Cash Book:-				
1	DR PRAMOD KUMAR SAMAL, PHY	2020-21	NILL/25.03.2021	2,00,000.00	PREPARE OF QUESTION
2	DR KESHAB CHANDRA RATH,POL Sc		NILL/25.03.2021	1,00,000.00	PREPARE OF QUESTION
3	DR HEMA KUMAR NAYAK, COE		NILL/31.03.2021	8,00,000.00	VALUATION & CONDUCTING EXAM
			TOTAL:-	11,00,000.00	
			Cash BookTotal:-	11,00,000.00	
3	HVET Cash Book:-				
1	DHARMARAJ BAG LECT SANSKRIT	2018-19	1.10.18	13,900.00	PLATINUM JUBILEE
			TOTAL:-	13,900.00	
1	R K PRADHAN	2019-20		5,00,000.00	ARR SALARY

	RETIERED PROF				
2	SATYANARAYA N DEHURY,RETI RED READER CHEM			5,00,000.00	ARR SALARY
3	R K SANDHA,RE TIERED READER CHEMISTRY			5,00,000.00	ARR SALARY
4	NIRAKARA NAIK,READER ODIYA			5,00,000.00	ARR SALARY
5	KAMADEBA SAHU,RETD READER ENGLISH			5,00,000.00	ARR SALARY
6	BINOD KU ACHARYA,RETD READER PHYSICS			5,00,000.00	ARR SALARY
7	PANKAJINI MOH APATRA,RETD READER ECONOMICS			5,00,000.00	ARR SALARY
8	YASOBANTI PATEL,RETD READER PHYSICS			5,00,000.00	ARR SALARY
		TOTAL:-		40,00,000.00	
1	DR. SITAKA PANDA,POL.Sc	2020-21	115/20.03.2021	30,000.00	MO COLLEGE ABHIYAN PROGRAMME
		TOTAL:-		30,000.00	
		Cash BookTotal:-		40,43,900.00	
4	Seminar Cash Book:-				
1	DR. MOHIN MOHAMMAD , PHIL	2019-20	NILL/11.02.20	1,25,000.00	NATIONAL SEMINAR
2	DR. ROJALIEN ROUT, LIBRARY & INF SC		2/19.02.20	1,00,000.00	NATIONAL SEMINAR
3	DR. RANJAN KU SAHU, STAT		NILL/24.02.20	20,000.00	LOCAL SEMINAR
		TOTAL:-		2,45,000.00	
1	DR GYANARANJAN	2020-21	45/04.03.2021	5,000.00	CELEBRATION OF WOMENS

	SWAIN, POL. Sc				DAY
		TOTAL:-		5,000.00	
		Cash BookTotal:-		2,50,000.00	
		Grand Total:-		4,01,81,770.00	

PARA-8-4: DETAILS OF ADVANCE ADJUSTED DURING THE FY-2020-21(PERIOD COVER UNDER AUDER AUDIT):-

During the period covered under audit a total sum of Rs **70,73,682.00** was adjusted in different cash books. The details of adjustment are furnished below.

Sl. No.	Name & Designation of Advance Holders	YEAR	Adv.Paid Vr.No/Date	Amt.of Adv.Adjusted	Purpose of Advance	Adv.Adjustme nt Vr.No/Date
(I)	G.M. Universit y(GEN) Cash Book:-					
1	DR. BISHNUPRIYA HOTA, ENG	2018-19	NIL/01.10.18	20000.00	NATIONAL WORKSHOP	194/21.10.2020
2	DR. DINABANDHA BEHARA, ODIA		NIL/18.12.18	30000.00	M PHIL & P HD ADMISSION	409/18.02.2021
3	SRI SAMIT KU PRADHAN, COMP SC		2/27.12.18	13500.00	PLATINUM JUBLLI LECTURE SERIES	48/29.06.2020
4	DR. JYOTI MISHRA, HINDI		2/29.01.19	13900.00	STUDY TOUR BOTANY	111/10.09.2020
5	DR. UMA CHARAN PATI		NIL/05.02.19	3200.00	STUDY TOUR STAT	276/04.12.2020
6	DR. SAMITA ACARY, PSY		2/08.02.19	60000.00	SARASWATI PUJA 2019	380/05.02.2021
		TOTAL:-		140600.00		
1	DR. SADAN KU PAUL, HINDI	2019-20	NILL/19.06.19	150000.00	NON TEACHING STAFF RECR UITMENT	413/19.02.2021
2	DR. H H SADANGI, EDU		3/22.07.19	10000.00	IMPREST MONEY	240/18.11.2020
3	DR. D BEHERA, ODIA		4/22.07.19	10000.00	IMPREST MONEY	340/12.01.2021
4	DR. J		1/24.07.19	10000.00	IMPREST	262/03.12.202

	MISHRA, BOTANY				MONEY	0
5	DR. S K PAUL, HINDI		2/24.07.19	10000.00	IMPREST MONEY	118/11.09.202 0
6	DR. LILY SAHU, ENG		5/24.07.19	10000.00	IMPREST MONEY	136/18.09.202 0
7	DR. S CHOUDHRY, PHIL		6/24.07.19	10000.00	IMPREST MONEY	191/21.10.202 0
8	DR. R K SETH, HISTORY		9/24.07.19	10000.00	IMPREST MONEY	27/20.06.2020
9	DR. SAMITA ACHARYA, PSY		1/25.07.19	10000.00	IMPREST MONEY	381/05.02.202 1
10	SMT SMRUTI SNIGDHA MISHRA, CHEM		1/29.08.19	16000.00	WELCOME CEREMONY	164/13.10.202 0
11	DR. HEMA KU NAIK, ZOOLOGY		2/29.08.19	15300.00	WELCOME CEREMONY	10/13.06.2020
12	DR. SAMITA ACHARYA, PSY		3/29.08.19	9000.00	WELCOME CEREMONY	113/10.09.202 0
13	DR. SAMITH PRADHAN, COMP SC		4/29.08.19	9400.00	WELCOME CEREMONY	50/29.06.2020
14	DR. PRAVATI PANDA, ECO		6/29.08.19	27400.00	WELCOME CEREMONY	221/12.11.202 0
15	DR. NIRANJAN SAHU, PHY		8/29.08.19	16000.00	WELCOME CEREMONY	207/02.11.202 0
16	DR. H H SADANGI, EDU		10/29.08.19	14000.00	WELCOME CEREMONY	108/09.09.202 0
17	DR. LILY SAHU, ENG		12/29.08.19	18500.00	WELCOME CEREMONY	132/12.09.202 0
18	SRI PRIYABRATA PANDA, COMM		14/29.08.19	8200.00	WELCOME CEREMONY	196/21.10.202 0
19	DR. RAJNIKANTH SETH, HISTORY		15/29.08.19	22600.00	WELCOME CEREMONY	149/05.10.202 0
20	SRI PRADOSH ACHARYA,		16/29.08.19	15000.00	WELCOME CEREMONY	292/14.12.202 0

	BOT					
21	SRI UMA CH PATI, DY. REG		2/30.08.19	4000.00	WELCOME CEREMONY	152/07.10.202 0
22	DR. SAMITH PRADHAN, COMP SC		3/30.08.19	5500.00	WELCOME CEREMONY	11/13.06.2020
23	DR. SRINIBAS DASH, MBA		6/30.08.19	12300.00	WELCOME CEREMONY	391/09.02.202 1
24	DR. SRINIBAS DASH, MBA		7/30.08.19	8900.00	WELCOME CEREMONY	383/06.02.202 1
25	DR. SRINIBAS DASH, MBA		8/30.08.19	8400.00	WELCOME CEREMONY	384/06.02.202 1
26	DR. SADAN KU PAUL, HINDI		1/31.08.19	9900.00	WELCOME CEREMONY	114/10.09.202 0
27	SMT SMRUTI SIGNDHA MISHRA, CHEM		2/31.08.19	1100.00	WELCOME CEREMONY	165/13.10.202 0
28	DR. DURLABHA SA, HIS		3/31.08.19	1000.00	WELCOME CEREMONY	258/26.11.202 0
29	DR. TRIPURARI N P PATI, POL SC		4/31.08.19	700.00	WELCOME CEREMONY	127/12.09.202 0
30	SRI B D SINGH, HC		1/24.10.19	10000.00	EMERGENCY REQUIRMENT OF VC CHAMBER & OFFICE	29/20.06.2020
31	SRI LINGARAJ BEHERA, PEO		NILL/31.10.19	85000.00	EAST ZONE INTER UNV FOOTBALL T OURNAMENT	449/25.03.202 1
32	DR. PRADOSH KU ACHARYA,BO T		1/09.11.19	10000.00	PRACTICAL EXAM	286/14.12.202 0
33	DR. LILY SAHU, ENG		1/13.11.19	3000.00	IMPREST MONEY	218/12.11.202 0
34	DR. ALOK NAIK, MATH		3/13.11.19	10000.00	IMPREST MONEY	107/09.09.202 0
35	SMT SMRUTI SNIGDHA MISHRA, CHEM		4/13.11.19	10000.00	IMPREST MONEY	146/05.10.202 0
36	SMT SMRUTI		5/13.11.19	5000.00	IMPREST	147/05.10.202

	SNIGDHA MISHRA, CHEM				MONEY	0
37	DR. PRADEEP KU HARPAL, COMM		1/14.11.19	3000.00	IMPREST MONEY	26/20.06.2020
38	DR. TRIPURARI N P PATI, POL SC		2/14.11.19	10000.00	IMPREST MONEY	8/13.06.2020
39	DR. SADAN KU PAUL, HINDI		NILL/15.11.19	3000.00	IMPREST MONEY	145/05.10.2020
40	DR. HARIHARA SADANGI, EDM		1/02.12.19	5000.00	IMPREST MONEY	241/18.11.2020
41	DR. HARIHARA SADANGI, EDM		1/12.12.19	250000.00	M PHIL & PHD ADMISSION	239/18.11.2020
42	DR. HEMA KU NAIK, ZOOLOGY		NILL/14.12.19	10000.00	IMPREST MONEY	45/29.06.2020
43	SMT SULOONA CHOUDHRY, PHIL		NILL/17.12.19	3000.00	IMPREST MONEY	124/12.09.2020
44	DR. DURLABHA SA, HIS		NILL/19.12.19	5000.00	IMPREST MONEY	256/26.11.2020
45	DR. SAMIT KU PRADHAN, COMP SC		NILL/20.12.19	12000.00	STUDY TOUR	126/12.09.2020
46	SRI RAJANIKANT A SETH, HIST		NILL/09.01.20	3000.00	IMPREST MONEY	46/29.06.2020
47	SRI CHUDAMANI PRADHAN, JC		2/13.01.20	10000.00	CONTIGENT ARTICLE	15/16.06.2020
48	DR. SULAGNA CHOUDHRY, PHIL		2/14.01.20	19000.00	GLORY FEST 2020	157/12.10.2020
49	DR.SAMIT ACARYA, PSY		4/14.01.20	5000.00	IMPREST MONEY	261/27.11.2020
50	DR. DURLABHA SA, HIS		NILL/17.01.20	25500.00	STUDY TOUR	259/26.11.2020
51	DR. ASHOK		2/18.01.20	5700.00	STUDY TOUR	363/27.01.2020

	KU TARAI,PHIL					1
52	DR. HARIHARA SADANGI, EDM		3/18.01.20	27000.00	STUDY TOUR	243/18.11.202 0
53	DR. PRAVATI PANDA, ECO		4/18.01.20	3000.00	IMPREST MONEY	148/05.10.202 0
54	SRI DEEPAK KU NANDEY, JA		2/22.01.20	5000.00	REFRESHME NT OF VERIFICATIO N TEAM	19/18.06.2020
55	DR. HEMA KU NAIK, ZOOLOGY		3/22.01.20	30000.00	STUDY TOUR	58/06.07.2020
56	SRI SRINIBAS DASH, MBA		1/24.01.20	10200.00	STUDY TOUR	385/06.02.202 1
57	DR. SAMITA ACARY, PSY		1/27.01.20	73000.00	SARASWATI PUJA 2020	298/17.12.202 0
58	DR. ASHOK KU TARAI,PHIL		2/27.01.20	10000.00	BIOMATRIC DEVICE	371/01.02.202 1
59	DR SMRUTI SNIGDHA MISHRA, CHEM		3/27.01.20	29700.00	STUDY TOUR	179/16.10.202 0
60	DR. JAYENDRA KU SINGH, LIBRARY &INF SC		2/28.01.20	1800.00	STUDY TOUR	428/02.03.202 1
61	DR. PRAVATI PANDA, ECO		1/29.01.20	28650.00	STUDY TOUR	131/12.09.202 0
62	SRI B D SINGH, HC		2/29.01.20	10000.00	OFFICE EXPENCES	162/13.10.202 0
63	DR. SULAGNA CHOUDHRY, PHIL		NILL/04.02.20	30000.00	UNMESH 2020	260/26.11.202 0
64	SRI NIHAR RANJAN NAYAK, CARPENTER		NILL/12.02.20	10000.00	DOOR & WINDOWS SCREEN WASHING	28/20.06.2020
65	DR. INDIRA GADANAYAK, POL SC		2/13.02.20	22500.00	STUDY TOUR	150/05.10.202 0
66	DR. GYANA RANJAN BAL, COMM		NILL/20.02.20	10500.00	STUDY TOUR	342/12.01.202 1
67	DR. SMT		1/26.02.20	9800.00	FARWEL	400/12.02.202

	NAMITA SADANGI, PHY				CEREMONY	1
68	DR. LAXMIPRIYA BEHERA, ODIA		2/26.02.20	11500.00	FARWEL CEREMONY	220/12.11.202 0
69	DR. RAJASHREE BARAL, B ED		3/26.02.20	44300.00	STUDY TOUR	125/12.09.202 0
70	DR. HARIHARA SADANGI, EDM		4/26.02.20	8300.00	FARWEL CEREMONY	422/24.02.202 1
71	DR. SADAN KU PAUL, HINDI		5/26.02.20	10500.00	FARWEL CEREMONY	115/10.09.202 0
72	DR. SADAN KU PAUL, HINDI		6/26.02.20	250000.00	RECRUITMEN T OF TEACHING STAFF	34/24.06.2020
73	DR. SAMIT KU PRADHAN, COMP SC		7/26.02.20	5600.00	FARWEL CEREMONY	31/20.06.2020
74	DR. PETRUS BODRA, HIST		8/26.02.20	14500.00	FARWEL CEREMONY	222/12.11.202 0
75	DR. PRADOSH KU ACARYA,BOT		9/26.02.20	14800.00	FARWEL CEREMONY	293/14.12.202 0
76	DR. SMRUTI SINGDHA MISHRA, CHEM		12/26.02.20	9800.00	FARWEL CEREMONY	178/16.10.202 0
77	DR. HEMA KU NAIK, ZOOLOGY		1/27.02.20	15000.00	FARWEL CEREMONY	47/29.06.2020
78	DR. PRAVATI PANDA, ECO		2/27.02.20	16300.00	FARWEL CEREMONY	130/12.09.202 0
79	DR. SAMIT KU PRADHAN, COMP SC		3/27.02.20	11000.00	FARWEL CEREMONY	49/29.06.2020
80	DR. SUNELI DEI, SNS		4/27.02.20	8900.00	WELCOME CEREMONY	166/13.10.202 0
81	DR. SRINIBAS DASH, MBA		5/27.02.20	9500.00	FARWEL CEREMONY	128/12.09.202 0
82	DR. SRINIBAS DASH, MBA		6/27.02.20	4500.00	FARWEL CEREMONY	139/22.09.202 0
83	DR. SRINIBAS DASH, MBA		7/27.02.20	4500.00	FARWEL CEREMONY	129/12.09.202 0

84	DR. SAMITA ACARY, PSY		NILL/28.02.20	5500.00	FARWEL CEREMONY	112/10.09.202 0
85	DR. SIBABRATA DAS, GEO		1/29.02.20	7700.00	FARWEL CEREMONY	399/11.02.202 1
86	DR. SIKATA PANDA, POL SC		1/05.03.20	17200.00	FARWEL CEREMONY	30/20.06.2020
87	DR. ANJALI TRIPHATY, ENG		2/05.03.20	11500.00	FARWEL CEREMONY	317/23.12.202 0
88	DR. SADAN KU PAUL, HINDI		3/05.03.20	250000.00	RECRUITMEN T OF TEACHING STAFF	284/11.12.202 0
89	DR. RAJASHREE BARAL, B ED		1/06.03.20	29000.00	FARWEL CEREMONY	144/29.09.202 0
90	SRI SUBASH CHANDRA JHANKAR, COMM		2/06.03.20	8700.00	FARWEL CEREMONY	121/11.09.202 0
91	DR. HARIHARA SADANGI, EDM		3/06.03.20	5000.00	IMPREST MONEY	09/13.06.2020
92	DR. SUBHAMKARI PATI, PHOL		NILL/07.03.20	3400.00	FARWEL CEREMONY	401/12.02.202 1
93	SRI B D SINGH, HC		NILL/19.03.20	10000.00	IMPREST MONEY	18/17.06.2020
94	DR. NIRUPAMA SAHOO, STAT		NILL/20.03.20	10000.00	INTERNATION AL WOMENS DAY CELEBR ATION	40/26.06.2020
		TOTAL:-		2063550.00		
1	DR SANTOSH KUMAR RATH, BBRC	2020-21	7/11.06.2020	10000.00	IMPREST MONEY	163/13.10.202 0
2	SRI LINGARAJ BEHERA, PEO		25/20.06.2020	5500.00	CEL. YOGA DAY	110/10.09.202 0
3	DR. ALEKHA KUMAR SUTAR, CHEM		32/22.06.2020	15000.00	IMPREST MONEY	192/21.10.202 0
4	DR PRADOSH KUMAR ACHARYA,		56/06.07.2020	15000.00	FOUNDATION DAY CELE	285/14.12.202 0

	BOT					
5	SRI BAIDHAR SINGH, HC		77/10.08.2020	10000.00	IMPREST MONEY	186/19.10.2020
6	DR MOHIN MOHMAD, PHIL		134/18/09.2020	20000.00	5TH BOS MEETING	268/03.12.2020
7	SRI SURANGA BARIK, JR ASST		153/09.10.2020	5000.00	IMPREST MONEY	257/26.11.2020
8	SRI DILLIP KUMAR PARIDA, PA TO REG.		154/12.10.2020	5000.00	MAINT. OF GENERATOR	217/12.11.2020
9	SRI TRINATH HOTA, PA TO VC		155/12.10.2020	5000.00	REFRESHMENT OF VC OFFICE	269/04.12.2020
10	SRI BAIDHAR SINGH, HC		190/21.10.2020	9000.00	IMPREST MONEY	382/06.02.2021
11	SRI GIRISH CHANDRA SINGH, REG.		204/29.10.2020	100000.00	VC RECRUITMENT	270/04.12.2020
12	DR SANTOSH KUMAR RATH, BBRC		235/16.11.2020	10000.00	IMPREST MONEY	390/09.02.2020
13	SRI DILLIP KUMAR PARIDA, PA TO REG.		245/19.11.2020	5000.00	MAINT. OF GENERATOR	316/23.12.2020
14	DR MOHIN MOHMAD, PHIL		252/19.11.2020	8000.00	INTERVIEW OF GUEST FACULTY	350/20.01.2021
15	SRI NURSINGHA CH. DHAL, SECURITY OFFICER		263/03.12.2020	8000.00	MISC EXP.	427/02.03.2021
16	SRI SURANGA BARIK, JR ASST		264/03.12.2020	5000.00	PURCHASE EXP.	341/12.01.2021
17	DR JAYENDRA KUMAR SINGH, LIB& INF Sc		266/03.12.2020	8000.00	IMPREST MONEY	430/03.03.2021
18	DR MOHIN MOHMAD, PHIL		330/05.01.2021	8000.00	IMPREST MONEY	410/18.02.2021

19	DR MADHUMITA PANDA, COMP. Sc		336/07.01.202 1	15000.00	IMPREST MONEY	411/18.02.202 1
20	SRI SURANGA BARIK, JR ASST		345/19.01.202 1	5000.00	OFFICE EXPENCES	430/03.03.202 1
21	SMT DIBYANI SHUKLA, PEO		361/25.01.202 1	10000.00	REPUBLICDA Y	414/22.02.202 1
22	SRI DILLIP KUMAR PARIDA, PA TO REG.		351/20.01.202 1	5000.00	MAINT. OF GENERATOR	402/12.02.202 1
23	DR SACHIDA NANDA MAHAPATRA, SANS		435/04.03.202 1	8000.00	IMPREST MONEY	457/30.03.202 1
		TOTAL:-		294500.00		
		Cash BookTotal:-		2498650.00		
(II)	G.M.Universit y(EXAM) Cash Book:-					
1	T N PATI,DCS	2019-20	NIL/06.04.19	200000.00	SEM EXAM 2019	151/11.09.202 0
2	J MISHRA,HIN		NIL/06.04.19	200000.00	SEM EXAM 2019	148/10.09.202 0
3	R BARAL EDN		NIL/06.04.19	150000.00	SEM EXAM 2019	147/10.09.202 0
4	R BARAL EDN		NIL/06.11.19	190000.00	SEM EXAM 2019	149/10.09.202 0
5	J MISHRA,HIN		NIL/06.11.19	180000.00	SEM EXAM 2019	150/10.09.202 0
6	DR A K NAYAK,A P		NIL/13.11.19	180000.00	SEM EXAM 2019	153/14.09.202 0
7	DR H K NAYAK,COE		NIL/22.01.20	800000.00	VALUATION EXAM 2019	134/08.05.202 0
		TOTAL:-		1900000.00		
1	DR HEMA KUMAR NAYAK, COE	2020-21	NILL/20.05.20 20	700000.00	EXAM CONDUCTING	159/27.10.202 0
2	SRI ASHISH KUMAR PATEL, SYST. MANAGER		NILL/18.11.20 20	26432.00	ONLINE MEETING	166/20.11.202 0
3	DR HEMA KUMAR		NILL/18.11.20 20	500000.00	PREPARE OF QUESTION	176/29.01.202 1

	NAYAK, COE					
4	DR HEMA KUMAR NAYAK, COE		NILL/10.02.2021	500000.00	PREPARE OF QUESTION	181/25.03.2021
		TOTAL:-		1726432.00		
		Cash BookTotal:-		3626432.00		
(III)	Seminar Cash Book:-					
1	DR. SRINIBAS DASH, MBA	2018-19	NILL/17.01.19	15000.00	8TH PLATIMUM JUBLLI LECTURE SERIES	37/27.01.2021
		TOTAL:-		15000.00		
1	DR. MAHENDRA PRASAD BEHERA, EDU	2019-20	NILL/07.12.19	125000.00	NATIONAL SEMINAR	31/19.10.2020
2	DR. PRIYABRATA PANDA, COMM		NILL/07.01.20	125000.00	NATIONAL SEMINAR	39/02.02.2021
3	DR. PETROS BODRA, HIST		NILL/21.01.20	25000.00	LOCAL SEMINAR	32/21.10.2020
4	DR. SADAN KU PAUL, HINDI		NILL/03.02.20	125000.00	NATIONAL SEMINAR	42/19.02.2021
5	DR. SIKATA PANDA, POL SC		NILL/18.02.20	100000.00	NATIONAL SEMINAR	23/07.07.2020
6	DR. SIBABRATA DAS, GEOG		1/19.02.20	100000.00	NATIONAL SEMINAR	43/20.02.2021
7	DR. SAMITA ACHRYA, PSY		NILL/20.02.20	100000.00	NATIONAL SEMINAR	40/09.02.2021
		TOTAL:-		700000.00		
1	DR ALEKHA KUMAR SUTAR, CHEM	2020-21	27/12.10.2020	20000.00	ACADEMIC LECT.	41/17.02.2021
		TOTAL:-		20000.00		
		Cash BookTotal:-		735000.00		
(IV)	HVET Cash Book:-					
1	DR PRAMODA KUMAR	2020-21	56/19.11.2020	23600.00	PHOTOGRAP HY FOR	63/1.12.2020

	SAMAL, PHYSICS				SECOND CON VOCATION	
2	DR SMT BIJAYLAXMI PANIGRAHI, MATH		57/19.11.2020	40000.00	HI-TEA & LUNCH FOR SECOND CON VOCATION	75/24.12.2020
3	SRI DILLIP KUMAR PARIDA , PA REGISTER		58/19.11.2020	40000.00	ROBE /DRESSES FOR SECOND CONVOCATIO N	93/20.01.2021
4	DR PRADOSH KUMAR ACHARYA, BOTANY		59/19.11.2020	18000.00	BEUTIFICATI ON FOR SECOND CON VOCATION	68/14.12.2020
5	SRI TRINATH HOTA, PA TO VC		67/10.12.2020	45000.00	CONTINGENE CY Expenditure of VC RESIDENCE OFFICE	98/01.02.2021
6	SRI NILAMAD HABA PRADH AN,SWO		94/25.01.2021	40000.00	BEUTIFICATI ON OF GMU CAMPUS	120/31.03.202 1
7	SRI TRINATH HOTA, PA TO VC		95/25.01.2021	5000.00	IMPREST MONEY FOR VC RESIDENCE	119/31.03.202 1
8	SRI DEEPAK KUMAR NANDE, JR ASST		105/10.02.202 1	2000.00	RUSA MEETING	108/19.02.202 1
		TOTAL:-		213600.00		
		Cash BookTotal:-		213600.00		
		GRAND TOTAL		7073682.00		

PARA-8-5: ADVANCE OUTSTANDING MORE THAN ONE YEAR (ADVANCE PAID DURING THE FY-2019-20 BUT NOT ADJUSTED TILL 31.03.2021:-(OSP-35-37)

(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 of the total outstanding advance of Rs.4,01,81,770.00 as on 31.03.2021 as furnished above, a total sum of Rs. 51,39,190.00(Advance amounting to Rs.51,39,190.00related to the FY-2019-20) has been remained un-adjusted till 31.03.2021 though more than one year has already been passed

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 will be taken to adjust the outstanding advance and compliance reported to audit and furnished an Order No.10202/H.E Date 18.05.2019 as per direction of the Hon’ble High Court and Hon’ble OTA it is directed to release the provisional/arrear salary amount of Rs 5.00 lakhs each which is deducted at their final settlement”. Hence on behalf of the Hon’ble High Court and Hon’ble OTA a total sum of Rs 45, 00,000.00 listed below is not surcharge able. The total amount of advance more than one year comes to Rs **6,39,190.00**(Rs **51,39,190.00**-Rs **45,00,000.00** after consideration of arrear salary of advance amount) which is suggested for recovery from the following officials. The total unadjusted advance as on 31.03.2021 amount of Rs **4,01,81,770.00** is kept under objection till necessary adjustment & compliance reported.

PARA-8-6: THE DETAILS OF ADVANCE OUTSTANDING MORE THAN ONE YEAR COMING UNDER CONSIDERABLE AND SURCHARGE ABLE:-

Sl. No.	Name & Designation of Advance Holders	YEAR	Vr.No/Date	Amt.of Adv. outstanding	Purpose of Advance Paid
A	ADVANCE UNDER CONSIDERABLE				
1	G.M.University(GEN) Cash Book:-				
1	SRI DASHARATHI PRADHAN, EDU		NILL/15.05.19	5,00,000.00	ADVANCE SALARY
		TOTAL:-		5,00,000.00	
2	HVET Cash Book:-				
1	R K PRADHAN RETIERED PROF	2019-20		5,00,000.00	ARR SALARY
2	SATYANARAYAN DEHURY, RETIRED READER CHEM			5,00,000.00	ARR SALARY
3	RABINDRA KUMAR SANDHA, RETIERED READER CHEMISTRY			5,00,000.00	ARR SALARY
4	NIRAKARA NAIK, READER ODIYA			5,00,000.00	ARR SALARY
5	KAMADEBA SAHU, RETD READER ENGLISH			5,00,000.00	ARR SALARY
6	BINOD KUMAR ACHARYA, RETD READER			5,00,000.00	ARR SALARY

	PHYSICS				
7	PANKAJINI MOH APATRA,RETD READER ECONOMICS			5,00,000.00	ARR SALARY
8	YASOBANTI PATEL,RETD READER PHYSICS			5,00,000.00	ARR SALARY
		TOTAL:-		40,00,000.00	
		Grand Total:-		45,00,000.00	
B	ADVANCE UNDER SURCHARGE ABLE				
1	G.M.University(GEN) Cash Book:-				
1	DR. RAKESH KU MISHRA, SNS	2019-20	NILL/06.04.19	30,540.00	NCC UNIT DRILL EXPENDITURE
2	DR. S C ACHAR YA,COMM		4/23.07.19	10,000.00	IMPREST MONEY
3	DR. LAMBODHAR SAHU, ODIA		8/24.07.19	10,000.00	IMPREST MONEY
4	DR. LAMBODHAR SAHU, ODIA		7/29.08.19	15,000.00	WELCOME CEREMONY
5	DR. LAMBODHAR SAHU, ODIA		9/29.08.19	24,900.00	WELCOME CEREMONY
6	SRI SATYABAN BEHERA, MBA		4/30.08.19	9,600.00	WELCOME CEREMONY
7	SRI SATYABAN BEHERA, MBA		5/30.08.19	2,500.00	WELCOME CEREMONY
8	DR. R BARAL, EDU		NILL/19.09.19	7,500.00	WELCOME CEREMONY
9	DR. DHARMARAJ BAG, SNS		1/21.09.19	25,000.00	CELEBRATION OF SNS DAY
10	DR. RAKESH KU MISHRA, SNS		2/21.09.19	45,000.00	NCC EXPENSES
11	SRI LINGARAJ BEHERA, PEO		NILL/30.10.19	9,000.00	AIVV CHAMPIONSHIP
12	DR. RANJAN SAHU, STAT		3/14.11.19	10,000.00	IMPREST MONEY
13	SRI LINGARAJ BEHERA, PEO		2/02.12.19	70,000.00	EAST ZONE INTER UNV KABADI TOURNAMENT

14	SRI LINGARAJ BEHERA, PEO		NILL/27.12.19	75,000.00	EAST ZONE INTER UNV CRICKET TOURNAMENT
15	MISS DIBYANI SUKLA, PEO		NILL/28.12.19	28,000.00	AII ATHELATIC CHAMPIONSHIP
16	DR. RANJAN SAHU, STAT		1/13.01.20	6,000.00	STUDY TOUR
17	SRI SATYABAN BEHERA, MBA		1/25.01.20	5,250.00	STUDY TOUR
18	DR. RANJAN SAHU, STAT		10/26.02.20	2,100.00	FARWEL CEREMONY
19	DR. SATYABAN BEHERA, B SC		11/26.02.20	7,100.00	FARWEL CEREMONY
20	DR. SATYABAN BEHERA, B SC		2/29.02.20	1,700.00	FARWEL CEREMONY
		TOTAL:-		3,94,190.00	
2	Seminar Cash Book:-				
1	DR. MOHIN MOHAMMAD , PHIL	2019-20	NILL/11.02.20	1,25,000.00	NATIONAL SEMINAR
2	DR. ROJALIEN ROUT, LIBRARY & INF SC		2/19.02.20	1,00,000.00	NATIONAL SEMINAR
3	DR. RANJAN KU SAHU, STAT		NILL/24.02.20	20,000.00	LOCAL SEMINAR
		TOTAL:-		2,45,000.00	
		Grand Total:-		6,39,190.00	
		TOTAL (A+B):-		51,39,190.00	

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.t 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 loss

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SHRI ATANU PATI	VICE CHANCELLOR	PRINCIPAL, GANGADHAR MEHER COLLEGE(A UTONOMOUS), SAMBALPUR	319595
2	SHRI GIRISH CHANDRA SINGH	REGISTRAR	BLOCK DEVELOPMENT OFFICER, RARUAN	319595

PARA: 9 GRANTS

Gangadhar Meher University - 2020-2021

SIno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2020	257100784.98	96327000.00	353427784.98	153235888.00	31-03-2021	200191896.98	
	GRAND TOTAL	257100784.98	96327000.00	353427784.98	153235888.00		200191896.98	

Comments :								
The position of the Receipt & Expenditure of different types of Grants for the year.2020-21 and the percentage of utilization as on 31.03.2021 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.								
		Particulars of Grants Received						

SL.	Head of Account of Grants	S.O No/Dt & Sanctioning Authority	OB of Grant As on 01.04.2020(Audit)	Amt. of Grant Received during 2020-21	Total	Amt. of Grant spent during 2020-21	CB of Unspent Grant As on 31.03.2021	% of Utilisation
1	2	3	4	5	6	7	8	10
1	Odisha Biodiversity Board.	HE NO.35 A/2014/2553/OBB Dt.10.04.2018 from Member Secy.DHE,Odisha	6,258.00		6,258.00	0.00	6,258.00	0.00
		Total:-	6,258.00	0.00	6,258.00	0.00	6,258.00	0.00
2	Infrastructure Development Grants	HE No.8663 3 B(a)-II-XIII-2018 DT.07.03.2019 from Secy.DHE,Odisha	1,36,77,240.00	0.00	1,36,77,240.00	0.00	1,36,77,240.00	0.00
		Total:-	1,36,77,240.00	0.00	1,36,77,240.00	0.00	1,36,77,240.00	0.00
3	GIA SALARY/NON SALARY	AFA-CUM-DEY.SECY TO GOVT DHE NO.4297 DT.03.02.2020,4933/HE DT.03.02.2020 (Rs. 48249000+1000000),	3,09,77,691.22	0.00	3,09,77,691.22	3,09,77,691.00	0.22	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.14954/DT.29.06.2020(NS)		5,25,000.00	5,25,000.00	5,25,000.00	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.13062/DT.16.03.2021(NS)		50,00,000.00	50,00,000.00	0.00	50,00,000.00	0.00
		AFA-CUM-		5,25,000.00	5,25,000.00	5,25,000.00	0.00	100.00

		DEY.SECY TO GOVT DHE NO.1 4947/DT.2 9.04.2020(NS)		0	0	0		
		AFA-CUM-DEY.SECY TO GOVT DHE NO.3 0566/DT.2 8.09.2020(NS)		10,50,000.00	10,50,000.00	10,50,000.00	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.4 1964/DT.1 8.12.2020		6,77,42,250.00	6,77,42,250.00	6,28,16,327.00	49,25,923.00	92.73
		AFA-CUM-DEY.SECY TO GOVT DHE NO.3 0559/DT.2 8.09.2020		1,10,84,500.00	1,10,84,500.00	1,10,84,500.00	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.3 0554/DT.2 9.06.2020		55,42,250.00	55,42,250.00	55,42,250.00	0.00	100.00
	Govt Allotment.	Water Bill	35,000.00	0.00	35,000.00	35,000.00	0.00	100.00
		Total:-	3,10,12,691.22	9,14,69,000.00	12,24,81,691.22	11,25,55,768.00	99,25,923.22	91.90
4	Civil Service Coaching	AFA-cum-Under Sec y(HE),Odisha,vide Lr. No.5976/2 6.02.2018	6,25,000.00	0.00	6,25,000.00	6,25,000.00	0.00	100.00
	(Do)	Studet course fee during 2019-20& 2018-19	4,11,752.00	0.00	4,11,752.00	3,42,330.00	69,422.00	83.14
		Total:-	10,36,752.00	0.00	10,36,752.00	9,67,330.00	69,422.00	93.30
5	Estt. Of Career Counsellin	HE No.3B(a)/10-XIII/2 017 Lr.No.	12,34,665.00		12,34,665.00	0.00	12,34,665.00	0.00

	g Centre at GMU, Sambalpur	2419/24.01 .2018 from Secy,DHE, Odisha						
		Total:-	12,34,665.00	0.00	12,34,665.00	0.00	12,34,665.00	0.00
6	BHIMA BHOI RESEARCH CHAIR	HENo.3B(a)/10-XIII/2018 LT.No.25553/16.07 .2018from Secy,DHE, Odisha	10,20,085.76	0.00	10,20,085.76	4,02,063.00	6,18,022.76	39.41
		AFA-CUM-DEY.SECY TO GOVT DHE NO.14124/DT.20.03.2021		11,83,000.00	11,83,000.00	0.00	11,83,000.00	0.00
		Total:-	10,20,085.76	11,83,000.00	22,03,085.76	4,02,063.00	18,01,022.76	18.25
7	RUSA GRANT		19,26,13,093.00	0.00	19,26,13,093.00	3,88,60,727.00	15,37,52,366.00	20.18
		Total:-	19,26,13,093.00	0.00	19,26,13,093.00	3,88,60,727.00	15,37,52,366.00	20.18
8	OHEPEE		1,65,00,000.00	30,00,000.00	1,95,00,000.00	0.00	1,95,00,000.00	0.00
		Total:-	1,65,00,000.00	30,00,000.00	1,95,00,000.00	0.00	1,95,00,000.00	0.00
9	PROJECT GRANT	TEACHER RESEARCH GRANT (OSOU)	0.00	80,000.00	80,000.00	80,000.00	0.00	100.00
		PROJECT RESEARCH GRANT (OURIP)		5,95,000.00	5,95,000.00	3,70,000.00	2,25,000.00	62.18
		Total:-	0.00	6,75,000.00	6,75,000.00	4,50,000.00	2,25,000.00	66.67
		Grand Total:-	25,71,00,784.98	9,63,27,000.00	35,34,27,784.98	15,32,35,888.00	20,01,91,896.98	43.36

NB: Student course fee collection amount of Rs 412700/- towards Civil Service Coaching was not taken as a Grant during 2019-20 & 2018-19 audit report only the expenditure has been booked during that period. So during 2020-21 audit periods the unspent grant as on 31.03.2020 has been raised amount of Rs 412700/- (Rs **25,71,00,784.98-Rs25,66,88,084.98**) to regularise the same/minus balance.

PARA-9.1: YEAR WISE UTILIZATION & BREAK-UP OF UNSPENT GRANT AS ON 31.03.2021:-

The year-wise break-up of Un-spent grant as on 31.03.2021 has been worked out during this audit basing upon the information made available from the last year audit report Normal 0 false false false EN-IN X-NONE X-NONE

and available records of which an abstract position is furnished below.

SL.	PERIOD/YEAR	UN-SPENT GRANT AS ON 01.04.2020	GRANT RECEIVED	GRANT SPENT	UN-SPENT GRANT AS ON 31.03.2021
1	2017-18	18,59,665.00	0.00	6,25,000.00	12,34,665.00
2	2018-19	20,73,16,676.76	0.00	3,92,62,790.00	16,80,53,886.76
3	2019-20	4,79,24,443.22	0.00	3,13,55,021.00	1,65,69,422.22
4	2020-21	0.00	9,63,27,000.00	8,19,93,077.00	1,43,33,923.00
	TOTAL:-	25,71,00,784.98	9,63,27,000.00	15,32,35,888.00	20,01,91,896.98

PARA-9.2: YEAR AND HEAD OF ACCOUNT WISE BREAK-UP OF UNSPENT GRANT AS ON 31.03.2021:-

The year and head of account-wise break-up of Un-spent grant as on 31.03.2021 has been worked out during this audit basing upon the information made available from the last year audit report Normal 0 false false EN-IN X-NONE X-NONE and available records of which an abstract position is furnished below.

SL.	HEAD OF ACCOUNT	2017-18	2018-19	2019-20	2020-21	UN-SPENT GRANT AS ON 31.03.2021
1	ODISHA BIODIVERSITY	0.00	6,258.00	0.00	0.00	6,258.00
2	PROJECT GRANT	0.00	0.00	0.00	2,25,000.00	2,25,000.00
3	OHEPEE	0.00	0.00	1,65,00,000.00	30,00,000.00	1,95,00,000.00
4	RUSA GRANT	0.00	15,37,52,366.00	0.00	0.00	15,37,52,366.00
5	BHIMA BHOI RESEARCH CHAIR	0.00	6,18,022.76	0.00	11,83,000.00	18,01,022.76
6	I.D.F GRANT(WORKS)	0.00	1,36,77,240.00	0.00	0.00	1,36,77,240.00
7	GIA(SALARY/NON-SALARY)	0.00	0.00	0.22	99,25,923.00	99,25,923.22
8	CIVIL SERVICE COACHING GRANT	0.00	0.00	69,422.00	0.00	69,422.00
9	CONST. OF COUNSELLING CENTRE	12,34,665.00	0.00	0.00	0.00	12,34,665.00
	TOTAL:-	12,34,665.00	16,80,53,886.76	1,65,69,422.22	1,43,33,923.00	20,01,91,896.98

It could be noticed from the Receipt & Utilization of Grants during the year 2020-21 that, Grants amounting to Rs.20,01,91,896.98 was remained un-spent as on 31st March 2021 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 utilization of grants was worked out for 43.36%(As a whole) in the financial year.2020-21, 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 utilization 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 utilization, 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-utilization in different heads of expenditure other than the sanctioned purposes.

However, the University Authority is suggested to initiate sincere steps either for the relevant utilization 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 utilization) 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 utilization 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 utilization 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 2020-21, 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 financial year 2020-21 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 - 2020-2021

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2020	171631857.02	153235888.00	324867745.02	115128217.00	31-03-2021	209739528.02	
	GRAND TOTAL	171631857.02	153235888.00	324867745.02	115128217.00		209739528.02	

Comments :

PARA-10.1: DETAILS OF UTILISATION CERTIFICATE SUBMITTED IN RESPECT OF UTILISED GOVT. GRANTS DURING THE YEAR-2020-21:-

The details of Submission of UC during the year 2020-21 as worked out from the connected files made available to audit is furnished below.

SL NO	HEAD OF ACCOUNT	LETTER NO/DT	AMT. OF UC SUBMITTED	TO WHOM SENT	YEAR OF UTILIZATION
1	GIA(Salary/Non-salary)	4155/31.08.2020	5,35,16,000.00	FA-cum-Additional Secy. To Govt, D.H.E,Odisha	2020-21
2	GIA(Salary/Non-salary)	4155/31.08.2020	60,67,250.00	(Do)	2019-20
3	RUSA	2075/31.03.2021	1,41,54,915.00	State Project Director & Additional Secy,Odisha	2020-21
4	RUSA	2075/31.03.2021	2,14,96,152.00	State Project Director & Additional Secy,Odisha	2019-20
5	RUSA	4235/01.09.2020	69,32,000.00	State Project Director & Additional Secy,Odisha	2019-20
6	RUSA	3002/04.06.2020	1,16,74,436.00	State Project Director & Additional Secy,Odisha	2019-20
7	PROJECT FUND	543/25.01.2021	80,000.00	THE REGISTRAR, OSOU,SAMBALPU	2019-20

				R	
8	PROJECT FUND	543/25.01.2021	80,000.00	THE REGISTRAR, OSOU,SAMBALPU R	2020-21
9	BHIMA BHOI RESEARCH CHAIR	4218/01.09.2020	8,77,914.24	Additional Secy. To Govt, D.H.E,Odisha	2019-20
10	BHIMA BHOI RESEARCH CHAIR	4218/01.09.2020	2,49,549.76	Additional Secy. To Govt, D.H.E,Odisha	2020-21
	TOTAL:-		11,51,28,217.00		

PARA-10.2: YEAR WISE SUBMISSION AND BREAK-UP OF PENDENCY UTILIZATION CERTIFICATES AS ON 31.03.2021:-

The year-wise submission of UC's & break-up of Pendency of Utilization certificates as on 31.03.2021 has been worked out during this audit basing upon the information made available from the last year audit report and available records of which an abstract position is furnished below.

SL .	Period of Utilisation	Pendency of uc's as on 01.04.2020	UC Due for Submission	UC Submitted during 2020-21	Pendency of uc's as on 31.03.2021
1	2015-16	1,00,00,000.00	0.00	0.00	1,00,00,000.00
2	2016-17	1,77,00,000.00	0.00	0.00	1,77,00,000.00
3	2017-18	1,44,76,612.00	0.00	0.00	1,44,76,612.00
4	2018-19	4,99,59,510.96	0.00	0.00	4,99,59,510.96
5	2019-20	7,94,95,734.06	0.00	4,71,27,752.24	3,23,67,981.82
6	2020-21	0.00	15,32,35,888.00	6,80,00,464.76	8,52,35,423.24
	TOTAL:-	17,16,31,857.02	15,32,35,888.00	11,51,28,217.00	20,97,39,528.02

PARA-10.3: YEAR AND CATEGORY WISE BREAK-UP OF PENDENCY UTILIZATION CERTIFICATES AS ON 31.03.2021:-

The Head of account-wise break-up of Pendency of UC's in respect of different types of grants already spent as on 31.03.2021 has been worked out during this audit basing upon the information made available from the last year audit report and available records of which an abstract position is furnished below.

S L.	HEAD OF ACCOUNT	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	TOTAL PENDENCY UC's AS ON 31.03.2021
1	I.D.F GRANT(WORKS)	1,00,00,000.00	1,57,00,000.00	1,40,00,000.00	4,63,22,760.00	0.00	0.00	8,60,22,760.00
2	GIA(SALARY/NON-SALARY)	0.00	0.00	0.00	32,88,008.96	1,29,11,443.82	5,90,39,768.00	7,52,39,220.78
3	CIVIL SERVICE COACHING GRANT	0.00	0.00	4,61,277.00	0.00	0.00	9,67,330.00	14,28,607.00
4	INSTALLATION OF WI-FI	0.00	20,00,000.00	0.00	0.00	0.00	0.00	20,00,000.00
5	RUSA GRANT	0.00	0.00	0.00	0.00	1,94,56,538.00	2,47,05,812.00	4,41,62,350.00
6	UGC GRANT	0.00	0.00	0.00	1,30,000.00	0.00	0.00	1,30,000.00
7	ODISHA	0.00	0.00	0.00	2,18,742	0.00	0.00	2,18,742.00

	BIODIVERSITY BOARD				.00			
8	BHIMA BHOI RESEARCH CHAIR	0.00	0.00	0.00	0.00	0.00	1,52,513.24	1,52,513.24
9	CONST. OF COUNSELLING CENTRE	0.00	0.00	15,335.00	0.00	0.00	0.00	15,335.00
10	PROJECT GRANT	0.00	0.00	0.00	0.00	0.00	3,70,000.00	3,70,000.00
	TOTAL:-	1,00,00,000.00	1,77,00,000.00	1,44,76,612.00	4,99,59,510.96	3,23,67,981.82	8,52,35,423.24	20,97,39,528.02

(1) Less Submission of UC in respect of utilized Grants & Huge pendency of UC for submission as on 31st March 2021:-

It could be revealed from above tendency that amount for which utilization certificates are to be submitted as on 31.3.2021 have been accumulated from year to year. As a result of such type of less submission of UC since years together, the position of pendency of UC has been accumulated upon this University having money value of Rs. **20,97,39,528.02** (Based upon the pendency shown up- to the last A.R) as on 31st March 2021 which was treated as gross irregular & it may leads to keeping the Govt. In dark about the proper utilization of grants sanctioned for its specified purposes.

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

During the course of audit it was observed that, no such “Register of Utilization 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 raised, 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 Utilization 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 Utilization register, the present Local authority was once again suggested to initiate special measures for early submission of U.Cs to the respective quarters to square off such huge pendency of UC’s lying upon this University at the earliest possible for the better interest of Govt. and also steps need be taken for maintenance of UC register henceforth which may be produce before the next audit for verification and compliance reported.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - MISAPPROPRIATION & DEFALCATION

No Misappropriation was detected during the period cover under audit.

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

12.1 - LOSS OF STOCK & STORE

No Loss of stock and store was detected during the year cover under audit.

PARA: 13 **AUDIT OF RECEIPTS**

13.1 - Position of Fees & Fines:-

The collection & remittance position of Fees & Fines for the year 2020-21 has been worked out during this audit basing upon the available records and information furnished by the local authority. The abstract position of the same is furnished below.

Sl.	Particulars	GM Unv. Govt. A/c Cash Book	GM Auto. Govt. A/c Cash Book	Total
1	Non-Remitted As on 01.04.2020	1,35,542.00	0.00	1,35,542.00
2	Collected during 2020-21	0.00	0.00	0.00
3	Total Due for Remittance	1,35,542.00	0.00	1,35,542.00
4	Amt. Remitted during 2020-21	0.00	0.00	0.00
5	Non-Remitted as on 31.03.2021	1,35,542.00	0.00	1,35,542.00

In response to audit objection memo No.23/Dt.08.07.2021 the local authority has reply that "fees and fines for the year 2020-21 has not been collected ". Hence the local authority is suggested to take necessary steps to deposit the un-remittance amount in Govt. Treasury and compliance reported.

13.2 - INTEREST ACCRUED AMOUNT OF Rs 27,56,272/- IN BANK BUT RECEIPT NOT TAKEN TO CASH BOOK :-OSP-41-42

On scrutiny of the different cash books with reference to bank pass books it is noticed that a total sum of **Rs 27,56,272.00** has been credited to different bank account towards interest but the same has not been taken receipt in the cash book till 31.3.2021. The details are given below.

SL NO	SCHEME & BANK ACCOUNT NO	DATE		REMARKS
1	GENERAL CASH BO OK-UCO-210102100 00229	30.06.2020	16,712.00	8,73,954.00
		30.09.2020	1,13,580.00	
		31.12.2020	1,09,446.00	
		31.03.2021	6,34,216.00	
2	GENERAL CASH BO OK-UCO-210101100	30.6.2020	1,133.00	9,96,187.00

	45480			
		30.9.2020	4,04,063.00	
		31.12.2020	1,96,476.00	
		31.3.2021	3,94,515.00	
3	GENERAL CASH BOOK-UNION-520141001627645	30.6.2020	1,05,603.00	2,01,831.00
		30.9.2020	31,376.00	
		31.12.2020	42,678.61	
		31.3.2021	22,173.39	
4	PROJECT FUND-UCO-21010110053331	31.12.2020	3,253.00	20,031.00
		31.03.2021	16,778.00	
5	OHEPEE -UCO-21010110054215	31.12.2020	5,10,165.00	6,64,269.00
		31.3.2021	1,54,104.00	
	TOTAL		27,56,272.00	

In response to audit objection statement the local authority has reply that "Steps will be taken to reconcile the difference amount and compliance reported to audit".

Hence till reconciliation of the same the interest accrued in bank amount of Rs 27,56,272.00 00 which is receipt not taken to concerned cash book is kept under objection.

13.3 - AMOUNT OF Rs 45,350/-CREDITED TO BANK BUT RECEIPT NOT TAKEN TO CASH BOOK:-OSP-42

On scrutiny of the different cash books with reference to bank pass books it is noticed that a total sum of **Rs 45,350.00** has been credited to different bank accounts but the same has not been taken receipt in the cash book till 31.3.2021. The details are given below.

SL NO	SCHEME & BANK ACCOUNT NO	DATE	AMOUNT	REMARKS
1	GENERAL CASH BOOK-UCO-21010210000229	9.4.2020	300.00	
		17.4.2020	1,800.00	
		15.4.2020	6,600.00	
		21.4.2020	10,800.00	
		23.4.2020	300.00	
		6.5.2020	5,100.00	
		19.5.2020	1,500.00	
		22.5.2020	900.00	
		30.5.2020	3,600.00	
		8.6.2020	300.00	

		17.6.2020	9,950.00	
		6.8.2020	1,500.00	
		21.9.2020	200.00	
		29.10.2020	1,500.00	
		23.12.2020	1,000.00	
	TOTAL		45,350.00	

In response to audit objection statement the local authority has reply that “Steps will be taken to reconcile the difference amount and compliance reported to audit”.

So till reconciliation of the same the total credited amount of Rs 45,350.00 which is receipt not taken to concerned head of account/cash book is kept under objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Non recovery of Charges for use of staff Cars from residence to office & back resulting a loss of Rs 16800.00 to the university fund. F.D. no 19541/F/dt.13.07.2016 :-OSP-31

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 x12 months)	Charges Recovered	Net charges to be recovered
Sri Girish Chandra Singh	OD 15 H 9798	3/2020 to 02/2021 Rs 16800.00	Nil	Rs.16800.00
			TOTAL	Rs.16800.00

In response to audit objection statement Sri Girish Chandra Singh,Registrar has deposited the entire recovery amount of Rs51,800/- (Rs 30800/- period from 05/2018 to 02/2020, Rs 16800/- period from 3/2020 to 02/2021 & Rs 4200/-period from 3/2021 to 05/2021) in General cash book UCo Bank, Budharaja Account No.21010210000229 on dated 09.07.2021 and produced before audit.

Hence the Para is dropped.

14.2 - Non Deductions of TDS from suppliers/Contractors who made the Supply:-(OSP-32)

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 Acts shall 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 & 1% SGST inside the state or 2 % outside the state).

But while purchasing different materials in G M University for the year 2020-21 it was noticed that a sum of Rs. 10,204.00 (2 % of Rs. **5,10,205.00**) has been paid undue favor to the suppliers which is a loss to Govt fund. The details are as below.

Vr no./Dt.	Amount including GST	Taxable Amount.	TDS on GST @2%	To Whom Paid
Examination Cash Book				
164/17.11.2020	2,89,800.00	2,58,750.00	5,175.00	M/S Sasthi Infotech, New Delhi, Ghaziabad, Uttar Pradesh
168/20.11.2020	2,58,999.00	2,51,455.00	5,029.00	M/S VITTTAL DAS SINGHAL SARAF, Sarafa Bazar, Madhya Pradesh
TOTAL	5,48,799.00	5,10,205.00	10,204.00	

In response to audit objection statement the local authority has reply that “Steps will be taken to recover the amount of Rs 10,204.00 from the concerned firm and deposited accordingly”. But till closing of audit the local authority failed to recover the same.

Hence the loss of Govt revenue amount of Rs 10,204.00 is only suggested for recovery and local authority is suggested to take early steps to recovery and deposit of the Govt revenue amount of Rs 10,204.00 and compliance reported to audit.

14.3 - Non-Production of Acquittance Rolls or vouchers in support of payment:- (OSP-33)

As per previous year audit report Para-14-1 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 against their name. To find the genuineness of payment the Acquittance rolls of the staffs or vouchers in support of the payment may not be produced to that audit for necessary verification. So produce the same before this audit for necessary verification.

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) Arear 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
	TOTAL	3,51,001.00	

In response to audit objection statement the local authority has reply that "Steps will be taken to taken to collect the same and compliance reported to audit". But till closing of audit the local authority failed to produce the records. Hence the local authority is suggested to take necessary steps to produce the above Acquittance Rolls/Vouchers before next audit. The total amount of Rs 3,51,001.00 was kept under objection in previous audit report.

14.4 - Non-Production of documents regarding payments towards travels by Air:-(OSP-53-54)

Produce documents As per previous audit report Para.14-7 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 but Purpose of travels, tour diary of the officials, no of passengers with details of lodging & boarding has not been mentioned in the bill. Quotations if any towards the service may not be produced to that audit for necessary verification.

And also it was noticed that the service providers does not show the basic price of tickets, commission, Price of lodging & boarding, GST value in the bill. No GST number has been printed in the bill. The air tickets have not been annexed in the vouchers. The detail 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
TOTAL	9,98,772.00

In response to audit objection statement the local authority has reply that "Steps will be taken to taken to find out all the records and compliance reported to audit". But till closing of audit the local authority failed to produce the records. Hence the local authority is suggested to take necessary steps to produce the above records/vouchers before next audit. The total amount of Rs 9,98,772.00 was kept under objection in previous audit report.

14.5 - Non-Production of documents regarding Payment of Remuneration to staffs engaged in Admission Work:-(OSP-55)

As per previous audit report Para.14-10 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 approved date of duration by VC, Approved rate of remuneration by Syndicate may not be produced to audit for necessary verification. So the local authority is requested to early production of the above records before 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
TOTAL	645995.00	

In response to audit objection statement the local authority has reply that "Produced to audit". But till closing of audit the above required documents/records are not produce before audit. Hence the local authority is suggested to take necessary steps to produce the above records/documents before next audit. The total amount of Rs6,45,995.00 is kept under objection in previous audit report.

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:-(OSP: 43-46)

On verification of the GM University RUSA cash book for the year.2020-21 it was revealed that, the following amount out of the grants received under Schemes like RUSA has been got deposited in lump sum manner at the discretion of various executing agencies for construction of different types of Building, Electrical & P.H. works for this University 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	SCH EME	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 2020-21	Balance of UC Pending for receipt as on 31.03.2021	Remarks
3/29.05.2020	RUS A	22,53,636.00	Executive Engg.,CPWD,sambalpur	Development of playground in front of heritage building	68,29,200.00	May-20		22,53,636.00	
4/10.7.2020	RUS A	2,37,976.00	Executive Engg.,CPWD,sambalpur	Beautification of playground through LED Light 1st instalment	7,14,000.00	Jul-20		2,37,976.00	
8/09.09.2020	RUS A	2,37,976.00	Executive Engg.,CPWD,sambalpur	Beautification of playground through LED Light 2nd instalment		Sep-20		2,37,976.00	
7/09.09.2020	RUS A	39,93,934.00	Executive Engg.,CPWD,sambalpur	Renovation of front face lift of heritage building	1,19,83,000.00	Sep-20	25,20,000.00	14,73,934.00	
10/12.10.2020	RUS A	91,50,750.00	Executive Engg.,CPWD,sambalpur	Const. of G+1 floor over the OSOU Office and education dept. building	2,74,55,000.00	Oct-20	58,42,000.00	33,08,750.00	
11/12.10.2020	RUS A	26,37,720.00	Executive Engg.,CPWD,sambalpur	Const. of toilet block 3rd instalment	77,58,000.00	Oct-20	0.00	26,37,720.00	
12/12.10.2020	RUS A	90,01,840.00	Executive Engg.,CPWD,sambalpur	Construction of Annexure Building at GM Univ.3rd insttalmnt	2,64,76,000.00	Oct-20	6,79,840.00	83,22,000.00	
13/12.10.2020	RUS A	20,41,710.00	Executive Engg.,CPWD,sambalpur	Const.of Ramp for disabled person at GM Univ.2nd instalment	61,87,000.00	Oct-20	14,70,290.00	5,71,420.00	
14/19.12.2020	RUS A	23,04,204.00	Odisha State police	Repair & Renovation of LH-I	69,13,303.00	Dec-20		23,04,204.00	

			Housing Corporation & welfare Ltd.						
15/19.1 2.2020	RUS A	6,01,706 .00	Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of LH-II	18,05,300. 00	Dec-20		6,01,706 .00	
16/19.1 2.2020	RUS A	11,06,43 8.00	Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of LH-III	33,19,645. 00	Dec-20	11,06,43 8.00	0.00	
17/19.1 2.2020	RUS A	9,64,303 .00	Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of Ekalabya Hostel	28,93,200. 00	Dec-20		9,64,303 .00	
20/24.0 2.2021	RUS A	17,44,60 0.00	Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of Lectures Gallery-I	17,44,600. 00	Feb-21		17,44,60 0.00	
TOTAL: -		3,62,76, 793.00			10,40,78,2 48.00		1,16,18, 568.00	2,46,58, 225.00	

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

31st March 2021 & report compliance to audit.

In response to the POM, the Local Authority replied that “ Steps will be taken to collect the estimate certificate copy as well as uc copy from the concerned executive agencies and compliance reported to audit”.. However the local authority produced certified copies of work bills amounting to Rs. **1,16,18,568.00** 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. 2,46,58,225.00 to audit by the Local Authority, the correctness of such balance amount of expenditure could not be verified/ ascertained by audit & for which Rs. 2,46,58,225.00 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:- (“RUSA 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 “RUSA Scheme” has been implemented from years together by utilization of allotted amount of “RUSA 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/Utilization certificate of RUSA Grant for the year 2020-21:-

Receipt:-

During the period covered under this audit i.e. in 2020-21 no such allotment towards RUSA Grant released by the D.H.E. Govt.(O) in favour of GM University, Sambalpur respectively.

Expenditure:-

Out of the previous allotment so received during 2018-19 a sum of Rs.**3,62,76,793.00** 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.

Utilization Certificate:-

Against the quantum of RUSA grant spent so far by this University since 2018-19 to 2020-21 total amounting to

Rs. 12,12,47,634.00 i.e.(In 2018-19= Rs.1,33,38,930 + In 2019-20= Rs.6,90,47,977 + In 2020-21= Rs.3,88,60,727), "Utilization certificate **amount of Rs 7,00,52,503.00**" has yet been submitted to the respective sanctioning Authority by 31st March 2021.

An abstract position containing the details of Receipt/Purposes & Mode of Expenditure/ UC submitted as on 31st March 2021 in respect of Execution of RUSA Scheme since 2018-19 up-to the year 2020-21 by this University Authorities is furnished below:-

Details Position of Receipt , Expenditure & Utilization certificate in respect of Scheme- "Rusa Fund" for the year 2020-21.												
SI.No.	Particulars of Grant Available			Particulars of Expr. Of Grant in 2020-21(Through Deposit mode)				Particulars of UC Submitted as on 31.03.2021				Un-Spent Grant as on 31.03.2021
	S.O.No /Date	Un-Spent Grant till 01.04.2020.	Amt. Of Grant Received during 2020-21(Rs.)	Vr. No/ Date of Deposit	Amt. of Deposit(Rs.)	At whom Deposited / Payment made	Purpose of Expenditure	UC Pending for Submission as on 1.4.2020.	UC due for Submission during 2020-21.	UC Submitted to DHE(O) during 2020-21.	UC Pending for Submission as on 31.03.2021	
1	2	3	4	5	6	7	8	9	10	11	12	
	No.18 019HE/ Dt.22.0 6.2018		0	3/29.05 .2020	22,53,6 36.00	Executi ve Eng g.,CP WD,sa mbalpu r	Develo pment of play ground in front of herit age buildin g		22,53,6 36.00			
				4/10.7. 2020	2,37,97 6.00	Executi ve Eng g.,CP WD,sa mbalpu r	Beautifi cation of play ground throug h LED Light 1st inst alment		2,37,97 6.00			
				8/09.09 .2020	2,37,97 6.00	Executi ve Eng g.,CP WD,sa mbalpu r	Beautifi cation of play ground throug h LED Light 2nd ins talment		2,37,97 6.00			
				7/09.09 .2020	39,93,9 34.00	Executi ve Eng g.,CP	Renov ation of front		39,93,9 34.00			

						WD,sambalpur	face lift of heritage building					
				10/12.10.2020	91,50,750.00	Executive Engg.,CP WD,sambalpur	Const. of G+1 floor over the OSOU Office and education dept. building		91,50,750.00			
				11/12.10.2020	26,37,720.00	Executive Engg.,CP WD,sambalpur	Const. of toilet block 3rd instalment		26,37,720.00			
				12/12.10.2020	90,01,840.00	Executive Engg.,CP WD,sambalpur	Construction of Annexure Building at GM Univ.3rd instalment		90,01,840.00			
				13/12.10.2020	20,41,710.00	Executive Engg.,CP WD,sambalpur	Const. of Ramp for disabled person at GM Univ.2nd instalment		20,41,710.00			
				14/19.12.2020	23,04,204.00	Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of LH-I		23,04,204.00			
				15/19.1	6,01,70	Odisha	Repair		6,01,70			

				2.2020	6.00	State police Housing Corporation & welfare Ltd.	& Renovation of LH-II		6.00			
				16/19.1 2.2020	11,06,4 38.00	Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of LH-III		11,06,4 38.00			
				17/19.1 2.2020	9,64,30 3.00	Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of Ekalabya Hostel		9,64,30 3.00			
				20/24.0 2.2021	17,44,6 00.00	Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of Lectures Gallery-I		17,44,6 00.00			
Total of Deposit work					3,62,76 ,793.00				3,62,76 ,793.00			
Total of direct expenditure				22/25.0 3.2021	25,83,9 34.00	Direct	purchase of equipments		25,83,9 34.00			
Grand Total:-		19,26,1 3,093.0 0	0		3,88,60 ,727.00	0.00	0.00	5,95,59 ,126.00	3,88,60 ,727.00	5,42,57 ,503.00	4,41,62 ,350.00	15,37,5 2,366.0 0

Concluding Remarks:-

It could be seen from the table furnished above that, although the financial utilization of RUSA grants in shape of deposits at executing agencies was seems to 20.18 % for the yr.2020-21, but it was observed that the physical achievement in respect of utilization of RUSA 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 RUSA 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 - Production of necessary compliance against the Audit paras Kept under objection during Last Audit

Form the last year audit report it would be seen that, in the following audit paras for different type of irregularities as listed below, a sum of **Rs. 136177381.00** was kept under objection due to non settlement of the audit findings raised during the last year audit 2018-19 & 2019-20.

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

Para No	Amount kept under objection(Rs.)	Particulars of Objection	Compliance of the Local Authority
8.1	10756896.00	Non-Adjustment of Advances.	
13.1	135542.00	The un-remittance fees & fines.	
13.2	105091.00	Non classification of receipts.	
13.6	1381764.00	Interest money was not taken to different cash book.	
13.7	1968238.00	Amounts credited to different banks but receipt not taken to cash books.	
14.1	351001.00	Non Production of Acquittance Rolls/ vouchers w.r.t Govt. Cash book.	
14.3	17207291.00	The enrolment wise student position, refund details of fees during the year has not been produced to audit.	
14.4	2000.00	Erroneous entry made vide main cash book Vr	

		No.30/16.07.2019.	
14.5	34372.00	TDS on interest deducted by Bank.	
14.6	167221.00	Non Deductions of TDS from suppliers/Contractors who made the Supply.	
14.7	998772.00	Irregular payments towards travels by Air.	
14.8	2212525.00	Excess payment made towards Cleaning & Sweeping charges	
14.9	30800.00	Non recovery of Charges for use of staff Cars from residence to office & back, resulting a loss to the university fund.	
14.10	645995.00	Irregular Payment towards Remuneration to staffs engaged in Admission Work.	
14.11	10894.00	BANK CHARGES / CHEQUE BOOK CHARGES NOT BOOKED AS EXPENDITURE UNIV FUND.	
15.1	100168979.00	Non Production of Certified copy of Estimate, statement of Expenditure regarding Progress of deposit works.	
Total	136177381.00		

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

19.1 - POSITION OF IT/CPF/PT AS ON 31.03.2021:-

No loans have been incurred/ outstanding against this University till 31st March 2021.

The details of IT/CPF/PT Deposits for the year 2020-21 are as given below:-

Particulars	IT	CPF	PT	TOTAL
OB as on 01.04.2020	0	0	0	0
Receipt during the year 2020-21	9315350	265467	232775	9813592

Total	9315350	265467	232775	9813592
Deposit during the year 2020-21	9315350	265467	232775	9813592
CB as on 31.03.2021	0	0	0	0

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - GENERAL REMARKS:-

On completion of audit of this University account for the financial year 2020-21 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 was not assessed properly prior to obtaining UC from the respective executing agencies.
9. Advances paid during a financial year were not promptly adjusted within limited time resulted lagging of un-adjusted advance from years together.
10. 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.
11. 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.
12. 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 67651821.00 are held under objection which include an amount of Rs 649394.00 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	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	8.1	639190.00	40181770.00	639190.00	0.00	0.00	
2	13.2	0.00	2756272.00	0.00	0.00	0.00	
3	13.3	0.00	45350.00	0.00	0.00	0.00	
4	14.2	10204.00	10204.00	0.00	0.00	0.00	
5	15.1	0.00	24658225.00	0.00	0.00	0.00	
Total		649394.00	67651821.00	639190.00	0.00	0.00	

Spot Recovery

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

Audit Certificate

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