

Audit Report No:-755152/AR/2023-2024-SAMBALPUR



AUDIT REPORT

On the Accounts of

Gangadhar Meher University

for

2021-2022 2022-2023

DISTRICT AUDIT OFFICE,
LOCAL FUND AUDIT, **SAMBALPUR**

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University

Audit Report No : 755152/AR/2023-2024-SAMBALPUR

Gangadhar Meher University,District:-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Gangadhar Meher University
2	Year of Accounts under Audit :	2021-2022 2022-2023
3	Name of the Local Authority during the year of A/Cs :	VICE CHANCELLORS- PROF.NAGAPALLI NAGARAJUU, FROM 27.11.2020 TO TILL DATE. REGISTRARS- SRI GIRISH CHANDRA SINGH, FROM 04.05.2018 TO 01.07.2021 SMT.JUGALESWARI DASH, FROM 07.07.2021 TO 06.03.2024 COMPTROLLER OF FINANCE- SMT.KANAK LATA EKKA, FROM 22.10.2020 TO 31.09.2023
	Name of the Local Authority at the time of Audit :	VICE CHANCELLORS- PROF.NAGAPALLI NAGARAJUU REGISTRARS- SMT.JUGALESWARI DASH, FROM 19.01.2024 TO 06.03.2024 SRI SANAT KUMAR NAIK, FROM 06.03.2024 TO TILL DATE COMPTROLLER OF FINANCE- SRI JAGANNATH ROUT, FROM 31.09.2023 TO TILL DATE
4	Duration of Audit :	19-01-2024 To 24-04-2024 (Mandays Consumed :- 60)
5	Name of the Auditors :	AMIYA PRIYADARSI DANGA - Auditor(19-01-2024 to 24-04-2024) SUSANTA KUMAR PRUSTY - Lead Auditor(19-01-2024 to 24-04-2024)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Entry Conference Date :	12-01-2024
8	Exit Conference Date :	
9	Name of the District Audit Officer :	SABITA PRADHAN
10	Date of approval of report by District Audit Officer :	21-06-2024

Para1.1 :- Demographic information:-

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

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Service Postage Stamps	19.01.2024 B.T.	9391.00	9391.00	SRP NO-63	NIL
2	Cash in hand	19.01.2024 B.T.	0.00	0.00	GENERAL CASH BOOK PAGE NO-	NIL
3	Miscellaneous Receipt Books	19.01.2024 B.T.	165	165	SRP NO-3	NIL
4	Measurement Books	19.01.2024 B.T.	0	0	NOT MAINTAINED	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.19.01.2024 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 OUAM-1987.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
S/no	List Records/Register
1	Cash Books
2	Bank Books
3	Register of Cheques Issued
4	Payment vouchers/Receipt Vouchers
5	Journal/Contra Vouchers
6	Money Receipt Books
7	Advance Register
8	BD/CHEQUE Receipt Register
9	Counterfoils of issued Cheques
10	TDR Register/Investment Register
11	CPF Register
12	GPF Register

13	Work Case Records
14	Bank Pass Books
15	Non-Consumable Stock Register
16	Consumable Stock Register
17	Advance Ledger
18	Pay Bill Register
19	Bill Register
20	Treasury Book of Drawal
21	Utilisation Certificate files
22	Log Book of Vehicles
23	Service Books
24	Stamp Account Register
25	Allotment Register

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	General Ledger
2	Works Register
3	Grand-in-Aid Register

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Journal Register
2	Fixed Assets Register
3	BALANCE SHEET at the end of the year
4	RECEIPT & PAYMENT ACCOUNT for the year end
5	INCOME & EXPENDITURE ACCOUNT for the year end
6	Vehicle Advance Register
7	House Building Loan Register
8	Festival Advance Register
9	Bank Loan Register
10	Pay Advance Register
11	T.A. Advance Register
12	T.A. Control Register
13	College dues Register
14	Sundry Creditors Register
15	Salary and Allowances Payable Register
16	Security deposit Register
17	Retention Money Register
18	Earnest Money Deposit Register
19	Salary Control Register
20	Advances from Parties/Contractors/suppliers/employees
21	Deposits with various Authorities
22	Sundry Debtors

23	Materials with Contractors
24	Trial Balance
25	Register of Nomination for GPF/CPF
26	Demand-Collection-Balance Register of fees recoverable from students/colleges
27	Loan Ledger
28	SD/EMD Register
29	Alphabetical Sheet
30	Endowment Register
31	Foundation Fund Register
D : List of Records/Registers not Required	
Sino	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 ofthis 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 ofless/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/excesspayment 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 tolack 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 ofcollection due from different executing agencies & firms.
- 8. Loan Register:-**Non-maintenance of this Register may create confusion in collection & recovery of Personalloan 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 mayresulted loss of fund of the Govt.

PARA: 4 **FINANCIAL POSITION**

Gangadhar Meher University - 2022-2023

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	ALL 24 CASH BOOKS	01-04-2022	356843 221.50	579106 135.63	935949 357.13	533956 703.78	31-03-2023	401992 653.35	31-03-2023	401992 653.35	0.00	
	GRAND TOTAL		356843 221.50	579106 135.63	935949 357.13	533956 703.78		401992 653.35		401992 653.35	0.00	

Gangadhar Meher University - 2021-2022

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	ALL 24 CASH BOOKS	01-04-2021	406005 433.46	525192 426.53	931197 859.99	574354 638.49	31-03-2022	356843 221.50	31-03-2022	356843 221.50	0.00	
	GRAND TOTAL		406005 433.46	525192 426.53	931197 859.99	574354 638.49		356843 221.50		356843 221.50	0.00	

Comments												
<p>The financial position of this University for the year 2021-22 & 2022-23 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 31.03.2022 & 31.03.2023 of which an abstract position is furnished below:-</p> <p>PARA-4-1: CASH BOOK WISE ABSTRACT OF RECEIPT AND EXPENDITURE POSITION FOR THE FY-2021-22:-</p>												

SL.	Name of the Cash Books	OB AS ON 01.04.2021 (As per Audit)	RECEIPT	TOTAL	EXPENDITURE	CB AS ON 31.03.2022 (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	110525906.29	332349937.45	442875843.74	242502012.90	200373830.84	200373830.84	0.00
2	G.M.Unv(Govt.A/c) Cash Book	269479.00	0.00	269479.00	0.00	269479.00	269479.00	0.00
3	G.M.Auto(Govt.A/C) Cash Book	0.00	72185656.00	72185656.00	72185656.00	0.00	0.00	0.00
4	G.M.Auto(PL A/c) Cash Book	0.66	0.00	0.66	0.00	0.66	0.66	0.00
5	GM University Exam Cash Book	206004.54	12481884.00	12687888.54	5885161.22	6802727.32	6802727.32	0.00
6	GM Autonomous Exam Cash Book	11749639.47	370762.00	12120401.47	0.00	12120401.47	12120401.47	0.00
7	B.Sc Computer Sc Cash Book	8071513.03	1028259.22	9099772.25	947582.22	8152190.03	8152190.03	0.00
8	M.Sc Computer Sc Cash Book	1652916.33	540405.00	2193321.33	0.00	2193321.33	2193321.33	0.00
9	MCA Cash Book	19545637.18	2737425.00	22283062.18	2190155.51	20092906.67	20092906.67	0.00
10	HVET Cash Book	21035918.25	18802446.00	39838364.25	17438032.64	22400331.61	22400331.61	0.00
11	Integrated BED Cash Book	25891237.45	10901140.00	36792377.45	2904273.22	33888104.23	33888104.23	0.00
12	YRC Cash Book	483576.95	12201.00	495777.95	0.00	495777.95	495777.95	0.00
13	Infrastructure Cash Book	2064565.61	245039.00	2309604.61	0.00	2309604.61	2309604.61	0.00
14	UGC Cash Book	72767.70	1837.00	74604.70	0.00	74604.70	74604.70	0.00
15	e-	9164.00	231.00	9395.00	0.00	9395.00	9395.00	0.00

	Admission Cash Book							
16	NSS Cash Book	1470.00	0.00	1470.00	0.00	1470.00	1470.00	0.00
17	Endowment Cash Book	941034.75	1443620.00	2384654.75	0.00	2384654.75	2384654.75	0.00
18	Seminar and Workshop Cash Book	3936987.35	1937696.00	5874683.35	361901.45	5512781.90	5512781.90	0.00
19	Rusa Fund Cash Book	176658645.00	32362942.00	209021587.00	209021587.00	0.00	0.00	0.00
20	Project Fund cash book	245868.75	5342860.00	5588728.75	3223605.00	2365123.75	2365123.75	0.00
21	Alumni Connect Cash Book	59577.40	11177303.00	11236880.40	6425409.44	4811470.96	4811470.96	0.00
22	Grant-in-aid Cash Book	1183000.00	14997468.00	16180468.00	7254050.60	8926417.40	8926417.40	0.00
23	SELF FINANCE CASH BOOK	1086317.00	5673721.61	6760038.61	2860668.29	3899370.32	3899370.32	0.00
24	OHEPEE CASH BOOK	20314206.75	599593.25	20913800.00	1154543.00	19759257.00	19759257.00	0.00
	Grand Total (SL.1 to 24):-	406005433.46	525192426.53	931197859.99	574354638.49	356843221.50	356843221.50	0.00

CASH BOOK WISE ABSTRACT OF RECEIPT AND EXPENDITURE POSITION FOR THE FY-2022-23:-

SL.	Name of the Cash Books	OB AS ON 01.04.2022 (As per Audit)	RECEIPT	TOTAL	EXPENDITURE	CB AS ON 31.03.2023 (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	200373830.84	332872918.79	533246749.63	302620986.29	230625763.34	230625763.34	0.00
2	G.M.Unv(Govt.A/c) Cash Book	269479.00	0.00	269479.00	0.00	269479.00	269479.00	0.00

3	G.M.Auto(Govt.A/C) Cash Book	0.00	63078774.00	63078774.00	63078774.00	0.00	0.00	0.00
4	G.M.Auto(PL A/c) Cash Book	0.66	0.00	0.66	0.00	0.66	0.66	0.00
5	GM University Exam Cash Book	6802727.32	20736410.84	27539138.16	11665939.84	15873198.32	15873198.32	0.00
6	GM Autonomous Exam Cash Book	12120401.47	63687.00	12184088.47	300.00	12183788.47	12183788.47	0.00
7	B.Sc Computer Sc Cash Book	8152190.03	2615403.00	10767593.03	1136896.00	9630697.03	9630697.03	0.00
8	M.Sc Computer Sc Cash Book	2193321.33	1911035.00	4104356.33	0.00	4104356.33	4104356.33	0.00
9	MCA Cash Book	20092906.67	2366559.00	22459465.67	2247907.00	20211558.67	20211558.67	0.00
10	HVET Cash Book	22400331.61	4447671.00	26848002.61	8032087.99	18815914.62	18815914.62	0.00
11	Integrated BED Cash Book	33888104.23	12850863.00	46738967.23	9707696.00	37031271.23	37031271.23	0.00
12	YRC Cash Book	495777.95	133245.00	629022.95	0.00	629022.95	629022.95	0.00
13	Infrastructure Cash Book	2309604.61	471664.00	2781268.61	433703.00	2347565.61	2347565.61	0.00
14	UGC Cash Book	74604.70	1938.00	76542.70	0.00	76542.70	76542.70	0.00
15	e- Admission Cash Book	9395.00	244.00	9639.00		9639.00	9639.00	0.00
16	NSS Cash Book	1470.00	0.00	1470.00	0.00	1470.00	1470.00	0.00
17	Endowment Cash Book	2384654.75	682079.00	3066733.75	33650.00	3033083.75	3033083.75	0.00
18	Seminar and Workshop Cash Book	5512781.90	4515440.00	10028221.90	1094022.64	8934199.26	8934199.26	0.00
19	Rusa Fund	0.00	28709882.	28709882.	28709882.	0.00	0.00	0.00

	Cash Book		00	00	00			
20	Project Fund cash book	2365123.75	5135310.00	7500433.75	5098493.94	2401939.81	2401939.81	0.00
21	Alumni Connect Cash Book	4811470.96	8917585.00	13729055.96	12091658.54	1637397.42	1637397.42	0.00
22	Grant-in-aid Cash Book	8926417.40	45954815.00	54881232.40	51502073.54	3379158.86	3379158.86	0.00
23	SELF FINANCE CASH BOOK	3899370.32	19601065.00	23500435.32	9636874.00	13863561.32	13863561.32	0.00
24	OHEPEE CASH BOOK	19759257.00	24039547.00	43798804.00	26865759.00	16933045.00	16933045.00	0.00
	Grand Total (SL.1 to 24):-	356843221.50	579106135.63	935949357.13	533956703.78	401992653.35	401992653.35	0.00

PARA-4-2: DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2022:-

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	200373830.84			200373830.84
2	G.M.Unv(Govt. A/c) Cash Book	0.00	269479.00			269479.00
3	G.M.Auto(Govt .A/C) Cash Book	0.00	0.00			0.00
4	G.M.Auto(PL A/c) Cash Book	0.00	0.34		0.32	0.66
5	GM University Exam Cash Book	0.00	6802727.32			6802727.32
6	GM Autonomous Exam Cash Book	0.00	2105401.47	10015000.00		12120401.47
7	B.Sc Computer Sc	0.00	492310.03	7659880.00		8152190.03

	Cash Book					
8	M.Sc Computer Sc Cash Book	0.00	2193321.33			2193321.33
9	MCA Cash Book	0.00	10092906.67	10000000.00		20092906.67
10	HVET Cash Book	0.00	22400331.61			22400331.61
11	Integrated BED Cash Book	0.00	33888104.23			33888104.23
12	YRC Cash Book	0.00	495777.95			495777.95
13	Infrastructure Cash Book	0.00	2309604.61			2309604.61
14	UGC Cash Book	0.00	74604.70			74604.70
15	e-Admission Cash Book	0.00	9395.00			9395.00
16	NSS Cash Book	0.00	1470.00			1470.00
17	Endowmen t Cash Book	0.00	1884654.75	500000.00		2384654.75
18	Seminar and Workshop Cash Book	0.00	5512781.90			5512781.90
19	Rusa Fund Cash Book	0.00	0.00			0.00
20	Project Fund cash book	0.00	2365123.75			2365123.75
21	Alumni Co nnect Cash Book	0.00	4811470.96			4811470.96
22	Grant-in- aid Cash Book	0.00	8926417.40			8926417.40
23	SELF FINANCE CASH BOOK	0.00	3899370.32			3899370.32
24	OHEPEE CASH BOOK	0.00	19759257.00			19759257.00
	Grand Total (SL.1 to 24):-	0.00	328668341.18	28174880.00	0.32	356843221.50

DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2023:-

SL NO.	NAME OF THE CASH	CASH IN HAND	IN BANK	AS FDR	IN TRY(PL) A/C	TOTAL
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BOOKS						
1	2	3	4	5	6	7
1	G.M.University (GEN) Cash Book	0.00	230625763.34			230625763.34
2	G.M.Unv(Govt. A/c) Cash Book	0.00	269479.00			269479.00
3	G.M.Auto(Govt .A/C) Cash Book	0.00	0.00			0.00
4	G.M.Auto(PL A/c) Cash Book	0.00	0.34		0.32	0.66
5	GM University Exam Cash Book	0.00	15873198.32			15873198.32
6	GM Autonomous Exam Cash Book	0.00	2168788.47	10015000.00		12183788.47
7	B.Sc Computer Sc Cash Book	0.00	1588530.03	8042167.00		9630697.03
8	M.Sc Computer Sc Cash Book	0.00	4104356.33			4104356.33
9	MCA Cash Book	0.00	10211558.67	10000000.00		20211558.67
10	HVET Cash Book	0.00	18815914.62			18815914.62
11	Integrated BED Cash Book	0.00	37031271.23			37031271.23
12	YRC Cash Book	0.00	629022.95			629022.95
13	Infrastructure Cash Book	0.00	2347565.61			2347565.61
14	UGC Cash Book	0.00	76542.70			76542.70
15	e-Admission Cash Book	0.00	9639.00			9639.00
16	NSS Cash Book	0.00	1470.00			1470.00
17	Endowmen t Cash Book	0.00	2533083.75	500000.00		3033083.75
18	Seminar and Workshop	0.00	8934199.26			8934199.26

	Cash Book					
19	Rusa Fund Cash Book	0.00	0.00			0.00
20	Project Fund cash book	0.00	2401939.81			2401939.81
21	Alumni Co nnect Cash Book	0.00	1637397.42			1637397.42
22	Grant-in- aid Cash Book	0.00	3379158.86			3379158.86
23	SELF FINANCE CASH BOOK	0.00	13863561.32			13863561.32
24	OHEPEE CASH BOOK	0.00	16933045.00			16933045.00
	Grand Total (SL.1 to 24):-	0.00	373435486.03	28557167.00	0.32	401992653.35

PARA-4-3: COMPARISON OF CB IN PL ACCOUNT AND TREASURY PASS BOOK AS ON 31.3.2022:-

1	Closing Balance in PL Account as on 31.03.2022	0.32
2	Closing Balance in Treasury Pass Book as on 31.03.2022	0.32
3	Difference	0.00

COMPARISON OF CB IN PL ACCOUNT AND TREASURY PASS BOOK AS ON 31.3.2023:-

1	Closing Balance in PL Account as on 31.03.2023	0.32
2	Closing Balance in Treasury Pass Book as on 31.03.2023	0.32
3	Difference	0.00

PARA-4-4: STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPTS IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY FOR THE FY-2021-22:-

The financial receipt position of this University for the year 2021-22 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 31.03.2022. The head wise abstract position of receipts is furnished below.

SL NO.	HEAD OF ACCOUNT	RECEIPT DURING 2021-22	REMARKS
(1)	G. M. UNIVERSITY GENERAL CASH BOOK		

	:-		
(A)	GOVT GRANT RECEIVED		
	:-		
	GIA(SALARY)	1411,97,000.00	
	GIA(NON-SALARY)	36,00,000.00	
	GRANT OF CAREER COUNCIL CENTRE		
	GRANT FOR CIVIL SERVICE COACHING		
	GRANT FOR WATER CHARGES		
	INFRASTRUCTURE DEVELOPMENT GRANT	90278960.00	
	TOTAL :-	2350,75,960.00	
(B)	COLLECTION FROM SELF-FINANCE COURSES :-		
	BSC COMPUTER SCIENCE PROGRAM	21,90,200.00	
	MSC COMPUTER SCIENCE PROGRAM	18,37,500.00	
	HVET(PROFESSIONAL COURSES)	51,500.00	
	INTEGRATED BED PROGRAM	118,77,920.00	
	MCA PROGRAM	15,30,000.00	
	PHD COURSE FEES	80,000.00	
	SELF FINANCE COURSES PROGRAM	194,13,310.00	
	TOTAL :-	369,80,430.00	
(C)	STUDENT COLLECTION:-		
	ALUMNI	4,86,400.00	
	COST OF ONLINE ADM. FORM	36,94,901.00	
	PGDLAN	44,000.00	
	French Language	78,100.00	
	GMU ADMISSION FEE	30,72,548.00	
	GM UNIVERSITY	3,98,244.00	
	ID CARD		
	LABORATORY	2,03,910.00	
	LAB CAUTION MONEY	9,000.00	
	LIBRARY	11,69,250.00	
	LIB CAUTION MONEY	5,000.00	

	SEMINAR & WORKSHOP CASH BOOK :-	39,49,550.00	
	SPORTS & GAMES	5,88,050.00	
	OUTREACH PROGRAM	1,44,350.00	
	DIGITALISATION	7,05,560.00	
	NSS	1,19,540.00	
	REGISTRATION FEES	20,48,700.00	
	YRC	1,19,370.00	
	STUDENT AFFAIR	14,08,070.00	
	TUITION FEE	2,98,410.00	
	UNIVERSITY DEVELOPMENT	31,19,840.00	
	PHD COURSE FEES	10,000.00	
	UNIVERSITY EXAM FEES	140,84,005.00	
	TOTAL :-	357,56,798.00	
(D)	MISCELLANEOUS COLLECTION:-		
	ACCRUAL OF BANK INTEREST	70,03,604.95	
	AUDIT RECOVERY/COM PLIANCE	97,150.00	
	E-OFFICE	5,00,000.00	
	ADVANCE ADJUSTED		
	EMD BIDDERS MONEY	86,200.00	
	SAMS	12,73,629.50	
	Un sucessful Payment	75,176.00	
	B B R C	11,83,000.00	
	BIO DIVERSITY	1,35,000.00	
	PUBLICATION	5,42,110.00	
	VEHICLE CHARGES	58,800.00	
	HRA	10,950.00	
	IT	100,28,017.00	
	LIC	65,307.00	
	CPF	22,46,048.00	
	PT	2,12,475.00	
	GPF	10,15,000.00	
	KIIT ALLOTTED FUND		
	ONE DAY SALARY TO CM FUND		
	EXCESS AMOUNT CREDITED TO BANK	4,282.00	
	RECRUITMENT		

	FUND(RECEIPT FR SEMINAR AC)		
	TOTAL :-	245,36,749.45	
	TOTAL OF (1):-	3323,49,937.45	
(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	3,20,000.00	
	GPF(FINAL/TEMPORARY)	29,02,822.00	
	GIS	6,46,500.00	
	PP TO GO	97,33,964.00	
	PP TO NGO	16,15,512.00	
	ARREAR SALARY TO GO	19,25,699.00	
	ARREAR SALARY TO NGO	29,73,788.00	
	SALARY TO GO	145,60,424.00	
	SALARY TO NGO	168,07,819.00	
	UL SALARY TO GO	140,32,693.00	
	UL SALARY TO NGO	41,27,235.00	
	SALARY TO CONTRACTUAL LECT.	25,27,200.00	
	LIVERIES	12,000.00	
	OTHER RECEIPTS		
	TOTAL OF (3) :-	721,85,656.00	
(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 :-		

	ACCRUAL OF BANK INTEREST	18,749.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	122,61,010.00	
	Disposal of OLD answer sheet	2,02,125.00	
	ADVANCE ADJUSTED		
	TOTAL OF (5) :-	124,81,884.00	
(6)	G. M. AUTONOMOUS (EXAM) CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	363962.00	
	EXAM FEES RECEIVED FROM G. M.AUTO(P/L) C. BOOK		
	VERIFICATION OF MARK SHEET	6,800.00	
	TOTAL OF (6) :-	370762.00	
(7)	BSC COMPUTER SCIENCE CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	377259.22	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	651000.00	
	TOTAL OF (7) :-	1028259.22	
(8)	MSC COMPUTER SCIENCE CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	45,405.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	4,95,000.00	
	TOTAL OF (8) :-	5,40,405.00	
(9)	MCA CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	815385.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	1922040.00	
	TOTAL OF (9) :-	2737425.00	
(10)	HVET CASHBOOK :-		
	ACCRUAL OF BANK INTEREST	442743.00	
	FUND RECEIVED FROM	10132213.00	

	G. M. UNIV (GEN) CASH BOOK		
	MO COLLEGE ABHIJAN	50000.00	
	COF EXAM FUND	8177490.00	
	ADVANCE ADJUSTED		
	TOTAL OF (10) :-	18802446.00	
(11)	INTEGRATED BED CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	645235.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	10255905.00	
	CHEQUE REFUND		
	BANK CHARGES REFUND BY BANK		
	TOTAL OF (11) :-	10901140.00	
(12)	YRC CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	12,201.00	
	YRC FEES RECEIVED FROM GM UNIV(GEN) C. BOOK		
	TOTAL OF (12) :-	12,201.00	
(13)	INFRASTRUCTURE CASHBOOK :-		
	ACCRUAL OF BANK INTEREST	83,153.00	
	CENTRE EXPENSES OSSB EXAM		
	RENT FROM UCO BANK	1,43,751.00	
	ROOM RENT FOR ENTRANCE EXAM	18,135.00	
	TOTAL OF (13) :-	2,45,039.00	
(14)	UGC CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	1,837.00	
	UGC GRANT RESEARCH	0.00	
	TOTAL OF (14) :-	1,837.00	
(15)	E-ADMISSION CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	231.00	
	TOTAL OF (15) :-	231.00	

(16)	NSS CASH BOOK :-		
	RECEIPT (IF ANY)		0.00
	TOTAL OF (16) :-		0.00
(17)	ENDOWMENT CASH BOOK :-		
	ACCRUAL OF BANK INTEREST		41,620.00
	CERTIFICATE FEES		2,000.00
	SPONSORED AMOUNT FOR GOLD MEDAL		14,00,000.00
	TOTAL OF (17) :-		14,43,620.00
(18)	SEMINAR & WORKSHOP CASH BOOK :-		
	ACCRUAL OF BANK INTEREST		2,98,084.00
	CHEQUE REFUND		
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK		16,39,612.00
	RECRUITMENT FEES		
	SPONSORSHIP FROM VC CONCLAVE		
	ADVANCE ADJUSTED		
	TOTAL OF (18) :-		19,37,696.00
(19)	RUSA FUND CASH BOOK :-		
	ACCRUAL OF BANK INTEREST		2533468.00
	GST		
	RUSA GRANT		29829474.00
	TOTAL OF (19) :-		32362942.00
(20)	PROJECT FUND CASH BOOK :-		
	ACCRUAL OF BANK INTEREST		22,860.00
	TEACHER RESEARCH GRANT (OSOU)		
	PROJECT RESEARCH GRANT (OURIP)		53,20,000.00
	TOTAL OF (20) :-		53,42,860.00
(21)	ALUMNI CONNECT CASH BOOK :-		
	ACCRUAL OF BANK INTEREST		30831.00

	RECEIVED FROM ALUMNI	111,46,472.00	
	TOTAL OF (21) :-	111,77,303.00	
(22)	GIA SALARY & NON-SALARY CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	9592.00	
	GIA SALARY & NON-SALARY GRANT	0.00	
	EMPLOYEE CONTRIBUTION OF NPS RECIVED FROM A/C NO -428	14987876.00	
	TOTAL OF (22) :-	14997468.00	
(23)	SELF-FINANCE CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	65991.61	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	5607730	
	TOTAL OF (23) :-	5673721.61	
(24)	OHEPEE CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	599593.25	
	OHEPEE GRANT	0.00	
	TOTAL OF (24) :-	599593.25	
	TOTAL OF RECEIPTS (SL.1 TO SL.24):-	5251,92,426.53	
	OPENING BALANCE AS ON 01.04.2021(AS PER AUDIT):-	406005433.46	
	GRAND TOTAL:-	931197859.99	

STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPTS IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY FOR THE FY-2022-23:-

SL NO.	HEAD OF ACCOUNT	RECEIPT DURING 2022-23	REMARKS
(1)	G. M. UNIVERSITY GENERAL CASH BOOK :-		
(A)	GOVT GRANT RECEIVED :-		
	GIA(SALARY)	1502,44,534.00	

	GIA(NON-SALARY)	637,02,051.00	
	GIA INFRASTRUCTURE	22947844.00	
	GRANT FOR BHIMA BHOI RESEARCH CHAIR	1183000.00	
	GRANT FOR WATER CHARGES		
	TOTAL :-	2380,77,429.00	
(B)	COLLECTION FROM SELF-FINANCE COURSES :-		
	BSC COMPUTER SCIENCE PROGRAM	9,26,000.00	
	MSC COMPUTER SCIENCE PROGRAM	1,80,000.00	
	COMMERCE DEPTT.DATA ANALYSIS	76,000.00	
	COMMERCE DEPTT.DIRECT TAX LAW	62,300.00	
	SANSKRIT DEPTT.CERTIFICATE COURSE	28,000.00	
	HVET(PROFESSIONAL COURSES)		
	INTEGRATED BED PROGRAM	117,06,500.00	
	MCA PROGRAM	14,52,000.00	
	PHD COURSE FEES	2,60,000.00	
	SELF FINANCE COURSES PROGRAM	234,98,800.00	
	TOTAL :-	381,89,600.00	
(C)	STUDENT COLLECTION:-		
	ALUMNI	3,13,400.00	
	COST OF ONLINE ADM. FORM	38,97,647.00	
	INTER UNIVERSITY HOCKEY COMP.	3,40,000.00	
	GMU ADMISSION FEE	29,48,856.00	
	GM UNIVERSITY	12,38,331.00	
	TUTION FEES	3,03,434.00	
	LABORATORY	1,49,000.00	
	LAB CAUTION MONEY	27,000.00	
	LIBRARY	19,42,000.00	
	LIB CAUTION MONEY	17,000.00	

	PUBLICATION	8,69,500.00	
	NATIONAL SOCIAL SERVICE	1,17,662.00	
	OUTREACH PROGRAM	2,92,850.00	
	YRC	1,17,600.00	
	SPORTS & GAMES	5,99,370.00	
	PHD THESIS EVALUATION	52,000.00	
	REGISTRATION FEES	5,87,000.00	
	SEMINAR WORK	50,07,300.00	
	STUDENT AFFAIR	20,52,950.00	
	TUITION FEE		
	UNIVERSITY DEVELOPMENT	32,68,129.00	
	UNIVERSITY DIGITALIZATION	11,73,150.00	
	UNIVERSITY EXAM FEES	20,03,520.00	
	TOTAL :-	273,17,699.00	
(D)	MISCELLANEOUS COLLECTION:-		
	ACCRUAL OF BANK INTEREST	54,75,063.79	
	AUDIT RECOVERY		
	COMP.SC. FUND		
	ADVANCE ADJUSTED		
	EMD BIDDERS MONEY	26,867.00	
	SALARY RECOVERY		
	HRA RECOVERY		
	VEHICLE CHARGES	16,800.00	
	HRA	37,420.00	
	IT	120,78,133.00	
	LIC	71,244.00	
	CPF	101,19,963.00	
	PT	2,82,600.00	
	GPF	7,30,000.00	
	GIS	18,000.00	
	HOSTEL MANAGEMENT ACCOUNT		
	SAMS/CPET	4,21,120.00	
	ONE DAY SALARY TO CM FUND		
	PAYMENT REFUND	10,980.00	

	RECRUITMENT FUND(RECEIPT FR SEMINAR AC)		
	TOTAL :-	292,88,190.79	
	TOTAL OF (1):-	3328,72,918.79	
(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	2,60,000.00	
	GPF(FINAL/TEMPORARY)	34,45,271.00	
	GIS	3,23,218.00	
	PP TO GO	46,28,194.00	
	PP TO NGO	12,62,220.00	
	ARREAR SALARY TO GO	178,13,649.00	
	ARREAR SALARY TO NGO	36,49,823.00	
	SALARY TO GO	154,17,290.00	
	SALARY TO NGO	98,52,283.00	
	UL SALARY TO GO	5961426	
	UL SALARY TO NGO	4,45,400.00	
	SALARY TO CONTRACTUAL LECT.		
	LIVERIES ALLOWANCE	20,000.00	
	TOTAL OF (3) :-	630,78,774.00	
(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 :-		

	ACCRUAL OF BANK INTEREST	2,22,955.84	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	198,99,086.00	
	EXAM FEES	6,14,369.00	
	ADVANCE ADJUSTED		
	TOTAL OF (5) :-	207,36,410.84	
(6)	G. M. AUTONOMOUS (EXAM) CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	57087.00	
	EXAM FEES RECEIVED FROM G. M.AUTO(P/L) C. BOOK		
	VERIFICATION OF MARK SHEET	6,600.00	
	TOTAL OF (6) :-	63687.00	
(7)	BSC COMPUTER SCIENCE CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	425203.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	2190200.00	
	TOTAL OF (7) :-	2615403.00	
(8)	MSC COMPUTER SCIENCE CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	73,535.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	18,37,500.00	
	TOTAL OF (8) :-	19,11,035.00	
(9)	MCA CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	269247.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	2097312.00	
	TOTAL OF (9) :-	2366559.00	
(10)	HVET CASHBOOK :-		
	ACCRUAL OF BANK INTEREST	567171.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH	3829000.00	

	BOOK		
	MO COLLEGE ABHIJAN		
	COF EXAM FUND	51500.00	
	ADVANCE ADJUSTED		
	TOTAL OF (10) :-	4447671.00	
(11)	INTEGRATED BED CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	966943.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	11877920.00	
	CHEQUE REFUND	6000.00	
	BANK CHARGES REFUND BY BANK		
	TOTAL OF (11) :-	12850863.00	
(12)	YRC CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	13,875.00	
	YRC FEES RECEIVED FROM GM UNIV(GEN) C. BOOK	119370.00	
	TOTAL OF (12) :-	1,33,245.00	
(13)	INFRASTRUCTURE CASHBOOK :-		
	ACCRUAL OF BANK INTEREST	69,081.00	
	GST REFUND	139576.00	
	RENT FROM UCO BANK	172500	
	ROOM RENT FOR ENTRANCE EXAM	90,507.00	
	TOTAL OF (13) :-	4,71,664.00	
(14)	UGC CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	1,938.00	
	UGC GRANT RESEARCH	0.00	
	TOTAL OF (14) :-	1,938.00	
(15)	E-ADMISSION CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	244.00	
	TOTAL OF (15) :-	244.00	
(16)	NSS CASH BOOK :-		
	RECEIPT (IF ANY)	0.00	

	TOTAL OF (16) :-	0.00	
(17)	ENDOWMENT CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	80,079.00	
	CERTIFICATE FEES	2,000.00	
	SPONSORED AMOUNT FOR GOLD MEDAL	6,00,000.00	
	TOTAL OF (17) :-	6,82,079.00	
(18)	SEMINAR & WORKSHOP CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	1,97,271.00	
	CHEQUE REFUND		
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	42,57,325.00	
	RECRUITMENT FEES	60,844.00	
	SPONSORSHIP FROM VC CONCLAVE		
	ADVANCE ADJUSTED		
	TOTAL OF (18) :-	45,15,440.00	
(19)	RUSA FUND CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	0.00	
	GST		
	RUSA GRANT	28709882.00	
	TOTAL OF (19) :-	28709882.00	
(20)	PROJECT FUND CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	84,860.00	
	TEACHER RESEARCH GRANT (OSOU)		
	PROJECT RESEARCH GRANT (OURIP)	50,50,450.00	
	TOTAL OF (20) :-	51,35,310.00	
(21)	ALUMNI CONNECT CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	139384.00	
	RECEIVED FROM ALUMNI	87,78,201.00	
	TOTAL OF (21) :-	89,17,585.00	

(22)	GIA SALARY & NON-SALARY CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	138211.00	
	GIA SALARY & NON-SALARY GRANT		
	EMPLOYEE CONTRIBUTION OF NPS RECIVED FROM A/C NO -428	45816604.00	
	TOTAL OF (22) :-	45954815.00	
(23)	SELF-FINANCE CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	187155.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	19413910	
	TOTAL OF (23) :-	19601065.00	
(24)	OHEPEE CASH BOOK :-		
	ACCRUAL OF BANK INTEREST	673367.00	
	OHEPEE GRANT	23366180.00	
	TOTAL OF (24) :-	24039547.00	
	TOTAL OF RECEIPTS(SL.1 TO SL.24):-	5791,06,135.63	
	OPENING BALANCE AS ON 01.04.2022(AS PER AUDIT):-	356843221.50	
	GRAND TOTAL:-	935949357.13	

PARA-4-5: STATEMENT SHOWING THE DETAILS OF HEAD WISE EXPENDITURES IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY FOR THE FY-2021-22:-

The financial expenditure position of this University for the year 2021-22 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 31.03.2022. The head wise abstract position of expenditure is furnished below.

SL NO.	HEAD OF ACCOUNT	EXPENDITURE DURING 2021-22	REMARKS
(01)	GM		
(A)	GOVT. GRANT EXPENDITURE		

	GIA SALARY AND NON-SALARY	1219,49,097.00	
	GIA NON SALARY	24,27,279.00	
	GIA INFRASTRUCTURE	488,86,224.00	
	BHIMA BHOI RESEARCH CHAIR	10,09,752.00	
	NCC	60,540.00	
	EMD MONEY REFUND	1,00,000.00	
	FRENCH LANGUAGE FUND		
	RECRUITMENT FUND EXPR.		
	KIIT ALLOTTED FUND		
	GOVT ALLOTTED WATER TAX		
	TOTAL :-	1744,32,892.00	
(B)	EXPR. OF SELF-FINANCE COURSE FUNDS		
	TRF. TO BED CASH BOOK	102,55,905.00	
	TRF. TO BSC COMP. SCC. CASH BOOK	6,51,000.00	
	TRF. TO EXAM CASH BOOK	122,61,010.00	
	TRF. TO HVET CASH BOOK	101,32,213.00	
	TRF. TO MCA CASH BOOK	19,22,040.00	
	TRF. TO MSC COM. SC. CASH BOOK	4,95,000.00	
	TRF. TO SEMINAR & WORKSHOP CASH BOOK	16,39,612.00	
	TRF. TO SELF FINANCE CASH BOOK	56,07,730.00	
	TOTAL :-	429,64,510.00	
(C)	EXPR. FROM STUDENT COLLECTION		
	ADMISSION FUND EXPR.	22,50,916.00	
	SAMS EXPR.	21,000.00	
	SPORTS & GAMES FUND EXPR.	3,94,366.00	
	TDS DEDUCTED BY BANK	36,293.62	

	DEVELOPMENT FUND EXPR.	26,88,032.00	
	EXAM FUND		
	HVET FUND		
	LABORATORY DEV. FUND	2,60,602.00	
	LIBRARY DEV. FUND	39770.00	
	HOSTEL MANAGEMENT FUND		
	REFUND OF ADMISSION FEES	24,59,373.00	
	STUDENT AFFAIR FUND	3,72,236.00	
	PUBLICATION	29,970.00	
	DIGITALISATION	1,76,155.00	
	RECONCILLATION	8,000.00	
	Bank Com./Cost of Cheque Book	28,148.28	
	OTHERS	27,03,152.00	
	VEHICLE CHARGES	58,800.00	
	HRA	10,950.00	
	IT	100,28,017.00	
	LIC	65,307.00	
	CPF	22,46,048.00	
	PT	2,12,475.00	
	GPF	10,15,000.00	
	PT		
	TOTAL :-	251,04,610.90	
	TOTAL OF (1):-	2425,02,012.90	
(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	320000.00	
	GPF(FINAL/TEMPORARY)	2902822.00	

	GIS	646500.00	
	PP TO GO	9733964.00	
	PP TO NGO	1615512.00	
	ARREAR SALARY TO GO	1925699.00	
	ARREAR SALARY TO NGO	2973788.00	
	SALARY TO GO	14560424.00	
	SALARY TO NGO	16807819.00	
	UL SALARY TO GO	14032693.00	
	UL SALARY TO NGO	4127235.00	
	SALARY TO CONTRACTUAL LECT.	2527200.00	
	LIVERIES	12000.00	
	OTHER EXPENDITURE		
	TOTAL OF (3):-	72185656.00	
(04)	GM AUTONOMOUS(PL ACCOUNT) CASH BOOK:-		
	BANK COM/CHEQUE COST	0.00	
	DEVELOPMENT. FUND	0.00	
	REMUNERATION PAID TO GUEST FACULTY	0.00	
	TRF. TO AUTONOMOUS EXAM CASH BOOK	0.00	
	TRF. TO YRC CASH BOOK		
	TOTAL OF (4):-	0.00	
(05)	G.M.UNIVERSITY(EXAM) CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	155.00	
	SOFT WARE		
	PAID TO M/S CARE SECURITIES	856305.00	
	PAID TOWARDS DWL WAGES	526671.00	
	SILVER MEDAL		
	PRINTING OF CERTIFICATE	137388.22	
	REM. FOR EXAM WORK	4114642.00	
	OTHERS	250000.00	
	TOTAL OF (5):-	5885161.22	
(06)	G.M. AUTONOMOUS		

	(EXAM) CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	PRINTING OF CERTIFICATE	0.00	
	TOTAL OF (6):-	0.00	
(07)	BSC COMP. SCIENCE CASH BOOK:-		
	REMUNERATION PAID TO GUEST FACULTY		
	BANK COM./COST OF CHEQUE BOOK	125.22	
	PAID TO M/S CARE SECURITIES	250052.00	
	PAID TO CONTRACTUAL NON-TEACHING STAFFS	697405.00	
	TOTAL OF (7):-	947582.22	
(8)	MSC COMP. SCIENCE CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	OFFICE EXPENSES	0.00	
	PAYMENT OF TDS	0.00	
	PURCHASE OF MATERIALS	0.00	
	REMUNERATION PAID TO GUEST FACULTY	0.00	
	TOTAL OF (8):-	0.00	
(9)	MCA CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	28.05	
	PAID TO M/S CARE SECURITY SERVICES	547792.44	
	PAID TO DWL STAFFS	515315.02	
	REMUNERATION PAID TO GUEST FACULTY	1127020.00	
	TOTAL OF (9):-	2190155.51	
(10)	HVET CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	1138.64	
	INTERNATIONAL COPERATION MEETING	12870.00	
	INAGURAL PROGRAMME & Observations	31710.00	
	HOTEL EXP. IN BBSR	19986.00	

	FOR VC,REGISTRAR,DY REGISTRAR		
	Water Charge	80000.00	
	Electric Bill	485000.00	
	TELEPHONE BILL	8407.00	
	New registration MV tax of VC's vehicle	330727.00	
	University Calender inaguration	2000.00	
	office CONTEGENCY	624881.00	
	OUTSOURCING STAFF PAYMENT AND SECURITY GUARD PAYMENT	1626561.00	
	VC RESIDENCE expenses	452501.00	
	VEHICLE HIRING CHARGE	122473.00	
	PLATINUM JUBLEE SELIBRATION and MOU expenses	87785.00	
	SALARY OF STAFF	9637944.00	
	TA of VC	3005.00	
	Paid to Heritage vision education trust	3911044.00	
	TOTAL OF (10):-	17438032.64	
(11)	INTEGRATED BED CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK		
	PAID TO M/S CARE SECURITY SERVICES	139203.22	
	ELECTRIC CHARGES	12102.00	
	OFFICE EXPENSE	35000.00	
	COMMUNICATION CONNECTION		
	NATIONAL WORK SHOP		
	REMUNERATION PAID TO GUEST FACULTY	2717968.00	
	TOTAL OF (11):-	2904273.22	
(12)	YRC CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	RED-CROSS CAMP EXPR.	0.00	

	TOTAL OF (12):-	0.00	
(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	0.00	
	TOTAL OF (17):-	0.00	
(18)	SEMINAR & WORKSHOP CASH BOOK:-		
	BANK COM/CHEQUE COST	681.45	
	PLATINUM JUBILEE LECTURE SERIES		
	NATIONAL SEMINAR	261070	
	LOCAL SEMINAR	22,100.00	
	ORIENTATION PROGRAM	8,550.00	

	Trf. TO MAIN CASH BOOK		
	WEBINAR	69,500.00	
	ADVANCE PAID		
	TOTAL OF (18):-	361901.45	
(19)	RUSA FUND CASH BOOK:-		
	BANK COM/CHEQUE COST	649.00	
	GST PAYMENT (2%)		
	ADVERTISEMENT	38733.00	
	DEPOSIT WORKS (CONSTRUCTION)	208890415.00	
	PURCHASE OF BOOKS		
	PURCHASE OF INSTRUMENTS	91790.00	
	TOTAL OF (19):-	209021587.00	
(20)	PROJECT FUND CASH BOOK:-		
	BANK COM/CHEQUE COST	0.00	
	PROJECT RESEARCH GRANT (OURIP)	3223605.00	
	TEACHER RESEARCH GRANT (OSOU)		
	TOTAL OF (20):-	3223605.00	
(21)	ALUMNI CONNECT CASH BOOK :-		
	BANK COM/CHEQUE COST	9.44	
	ALMUNI EXPD.	6425400.00	
	TOTAL OF (21):-	6425409.44	
(22)	GIA SALARY & NON-SALARY CASH BOOK :-		
	BANK COM/CHEQUE COST	148.60	
	NPS EMPLOYEE CONTRIBUTION DEPOSITED	7253902.00	
	TOTAL OF (22):-	7254050.60	
(23)	SELF-FINANCE CASH BOOK :-		
	BANK COM/CHEQUE COST	301.29	
	FURNITURE	177825.00	

	OTHERS	118700.00	
	TRF. TO HVET FUND	215000.00	
	SALARY TO CONT. LECTURERS	2348842.00	
	TOTAL OF (23) :-	2860668.29	
(24)	OHEEP CASH BOOK:-		
	BANK COM/CHEQUE COST	0.00	
	OHEEP GRANT	1154543.00	
	TOTAL OF (24):-	1154543.00	
	TOTAL OF EXPENDITURE(SL.1 TO SL.24):-	5743,54,638.49	
	CLOSING BALANCE AS ON 31.03.2022:-	356843221.50	
	GRAND TOTAL:-	931197859.99	

STATEMENT SHOWING THE DETAILS OF HEAD WISE EXPENDITURES IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY FOR THE FY-2022-23:-

SL NO.	HEAD OF ACCOUNT	EXPENDITURE DURING 2022-23	REMARKS
(01)	GM		
(A)	GOVT. GRANT EXPENDITURE		
	GIA SALARY	1519,14,095.00	
	GIA NON SALARY	55,38,175.00	
	GIA INFRASTRUCTURE	529,42,778.00	
	BHIMA BHOI RESEARCH CHAIR	8,22,860.00	
	CIVIL SERVICE COACHING GRANT EXP		
	EMD MONEY REFUND	25,000.00	
	RECRUITMENT FUND EXPR.		
	KIIT ALLOTTED FUND		
	GOVT ALLOTTED WATER TAX		
	TOTAL :-	2112,42,908.00	
(B)	EXPR. OF SELF- FINANCE COURSE FUNDS		

	TRF. TO BED CASH BOOK	118,77,920.00	
	TRF. TO BSC COMP. SCC. CASH BOOK	21,90,200.00	
	TRF. TO EXAM CASH BOOK	198,99,086.00	
	TRF. TO HVET CASH BOOK	38,29,000.00	
	TRF. TO MCA CASH BOOK	20,97,312.00	
	TRF. TO MSC COM. SC. CASH BOOK	18,37,500.00	
	TRF. TO SEMINAR & WORKSHOP CASH BOOK	42,57,325.00	
	TRF. TO SELF FINANCE CASH BOOK	194,13,910.00	
	TRF. TO YRC CASH BOOK	1,19,370.00	
	TOTAL :-	655,21,623.00	
(C)	EXPR. FROM STUDENT COLLECTION		
	ADMISSION FUND EXPR.	2,07,120.70	
	ALUMNI FUND EXPR.		
	SPORTS & GAMES FUND EXPR.	88,200.00	
	COMPUTER MANAGEMENT FUND		
	DEVELOPMENT FUND EXPR.	8,34,200.00	
	RECRUITMENT FUND	73,710.00	
	FRENCH LANGUAGE FUND	59,200.00	
	LABORATORY DEV. FUND		
	LIBRARY DEV. FUND	103394.00	
	OUTREACH PROGRAMME	4,130.00	
	REFUND OF ADMISSION FEES	5,66,753.00	
	STUDENT AFFAIR FUND	7,305.00	
	DIGITALISATION	1,36,285.00	
	Bank Com./Cost of Cheque Book	8,489.49	
	TDS DEDUCTED BY	16,656.10	

	BANK		
	SAMS	3,96,852.00	
	VEHICLE CHARGES	16,800.00	
	HRA	37,420.00	
	IT	120,78,133.00	
	LIC	71,244.00	
	CPF	101,19,963.00	
	PT	2,82,600.00	
	GPF	7,30,000.00	
	GIS	18,000.00	
	TOTAL :-	258,56,455.29	
	TOTAL OF (1):-	3026,20,986.29	
(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	2,60,000.00	
	GPF(FINAL/TEMPORARY)	34,45,271.00	
	GIS	3,23,218.00	
	PP TO GO	46,28,194.00	
	PP TO NGO	12,62,220.00	
	ARREAR SALARY TO GO	178,13,649.00	
	ARREAR SALARY TO NGO	36,49,823.00	
	SALARY TO GO	154,17,290.00	
	SALARY TO NGO	98,52,283.00	
	UL SALARY TO GO	5961426	
	UL SALARY TO NGO	4,45,400.00	
	SALARY TO CONTRACTUAL LECT.		
	LIVERIES ALLOWANCE	20,000.00	
	TOTAL OF (3):-	630,78,774.00	
(04)	GM AUTONOMOUS(PL ACCOUNT) CASH		

	BOOK:-		
	BANK COM/CHEQUE COST	0.00	
	DEVELOPMENT. FUND	0.00	
	REMUNERATION PAID TO GUEST FACULTY	0.00	
	TRF. TO AUTONOMOUS EXAM CASH BOOK	0.00	
	TRF. TO YRC CASH BOOK	0.00	
	TOTAL OF (4):-	0.00	
(05)	G.M.UNIVERSITY(EXAM) CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	182.84	
	SOFT WARE		
	PAID TO M/S CARE SECURITIES	1341039	
	PAID TOWARDS DWL WAGES	37800	
	SILVER MEDAL		
	PRINTING OF CERTIFICATE	2787071	
	REM. FOR EXAM WORK	649847	
	OTHERS	6850000	
	TOTAL OF (5):-	11665939.84	
(06)	G.M. AUTONOMOUS (EXAM) CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	300.00	
	PRINTING OF CERTIFICATE	0.00	
	TOTAL OF (6):-	300.00	
(07)	BSC COMP. SCIENCE CASH BOOK:-		
	REMUNERATION PAID TO GUEST FACULTY	32000.00	
	BANK COM./COST OF CHEQUE BOOK		
	PAID TO M/S CARE SECURITIES	869848.00	
	PAID TO CONTRACTUAL NON-TEACHING STAFFS	235048.00	
	TOTAL OF (7):-	1136896.00	
(8)	MSC COMP. SCIENCE		

	CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	OFFICE EXPENSES	0.00	
	PAYMENT OF TDS	0.00	
	PURCHASE OF MATERIALS	0.00	
	REMUNERATION PAID TO GUEST FACULTY	0.00	
	TOTAL OF (8):-	0.00	
(9)	MCA CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	PAID TO M/S CARE SECURITY SERVICES	1502705.00	
	PAID TO DWL STAFFS	76800.00	
	REMUNERATION PAID TO GUEST FACULTY	668402.00	
	TOTAL OF (9):-	2247907.00	
(10)	HVET CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	509.99	
	office CONTEGENCY	97345.00	
	OUTSOURCING STAFF PAYMENT AND SECURITY GUARD PAYMENT	3517558.00	
	VC RESIDENCE expenses	505835.00	
	TA of VC	26917.00	
	Paid to Heritage vision education trust	1495138.00	
	IT Deposit	12990.00	
	GST DEPOSIT	16796.00	
	paid to Police housing corporation	675852.00	
	Purchase of TYOTA INNOVA and ACCESSORIES	1683147.00	
	TOTAL OF (10):-	8032087.99	
(11)	INTEGRATED BED CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK		
	PAID TO M/S CARE	1478509	

	SECURITY SERVICES		
	ELECTRIC CHARGES		
	OFFICE EXPENSE	47,81,499.00	
	COMMUNICATION CONNECTION		
	WORK SHOP	2,96,470.00	
	REMUNERATION PAID TO GUEST FACULTY	3151218	
	TOTAL OF (11):-	9707696.00	
(12)	YRC CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	RED-CROSS CAMP EXPR.	0.00	
	TOTAL OF (12):-	0.00	
(13)	INFRASTRUCTURE CASH BOOK:-		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	Payment to Odisha State Police Housing Board for Rcc Cover Slab	190127.00	
	CONTINGENCY	243576.00	
	TOTAL OF (13):-	433703.00	
(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	0.00	
	PATI MEMEORIAL LECTURE	33650.00	
	TOTAL OF (17):-	33650.00	
(18)	SEMINAR & WORKSHOP CASH BOOK:-		
	BANK COM/CHEQUE COST	488.64	
	PLATINUM JUBILEE LECTURE SERIES		
	NATIONAL SEMINAR	83750	
	LOCAL SEMINAR	23,990.00	
	ORIENTATION PROGRAM	54,044.00	
	Trf. TO MAIN CASH BOOK		
	WEBINAR	43,500.00	
	OTHERS	8,88,250.00	
	TOTAL OF (18):-	1094022.64	
(19)	RUSA FUND CASH BOOK:-		
	BANK COM/CHEQUE COST	0.00	
	GST PAYMENT (2%)		
	ADVERTISEMENT		
	DEPOSIT WORKS (CONSTRUCTION)	13153315.00	
	PURCHASE OF BOOKS	3201061.00	
	PURCHASE OF INSTRUMENTS	12355506.00	
	TOTAL OF (19):-	28709882.00	
(20)	PROJECT FUND CASH BOOK:-		
	BANK COM/CHEQUE COST	0.94	
	PROJECT RESEARCH GRANT (OURIP)	5098493.00	
	TEACHER RESEARCH GRANT (OSOU)		
	TOTAL OF (20):-	5098493.94	
(21)	ALUMNI CONNECT CASH BOOK :-		

	BANK COM/CHEQUE COST	24.54	
	ALMUNI EXPD.	12091634.00	
	TOTAL OF (21) :-	12091658.54	
(22)	GIA SALARY & NON-SALARY CASH BOOK :-		
	BANK COM/CHEQUE COST	399.54	
	NPS EMPLOYEE CONTRIBUTION DEPOSITED	51501674.00	
	TOTAL OF (22) :-	51502073.54	
(23)	SELF-FINANCE CASH BOOK :-		
	BANK COM/CHEQUE COST	125.00	
	PURCHASE OF MATERIALS	4798212.00	
	SALARY TO CONT. LECTURERS	4838537.00	
	TOTAL OF (23) :-	9636874.00	
(24)	OHEEP CASH BOOK:-		
	BANK COM/CHEQUE COST	125.00	
	OHEEP GRANT	26865634.00	
	TOTAL OF (24):-	26865759.00	
	TOTAL OF EXPENDITURE(SL.1 TO SL.24):-	5339,56,703.78	
	CLOSING BALANCE AS ON 31.03.2023:-	4019,92,653.35	
	GRAND TOTAL:-	9359,49,357.13	

(NB:-The financial statements of both head wise abstract Receipt and Expenditure position of this University for the financial year 2021-22 &2022-23 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 recurring 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 2021-22 & 2022-23 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.2021-22 & 2022-23 & 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.2021-22 & 2022-23 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 get approved it in time prior to incurring expenditure at their respective level. Without the approved budget for the year 2021-22 & 2022-23 all the expenditures of Rs. **574354638.49 & Rs. 533956703.78** made during the year under audit 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.

1. The Finance Officer shall verify the totaling of the Cash Book at frequent intervals.
2. The Finance Officer shall verify at least once a month, the physical cash balance and give a dated certificate to that effect.
3. The Vice-Chancellor may at any time also verify the cash balances.

iii) 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.

1. 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.
2. 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 -2021-22 & 2022-23, 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. Voucher 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. Voucher number has been given from the 1st of June in the financial year instead 1st of April.
8. Voucher 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 - 2022-2023

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL SAVING BANK ACCOUNTS	0	31-03-2023	375273950.17	31-03-2023	373485485.65	1788464.52	
	GRAND TOTAL			375273950.17		373485485.65	1788464.52	

Gangadhar Meher University - 2021-2022

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
2	ALL SAVING BANK ACCOUNTS	0	31-03-2022	328185278.18	31-03-2022	328668341.18	-483063.00	
	GRAND TOTAL			328185278.18		328668341.18	-483063.00	

Reconciliation							
PARA.5-1-(A) DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2022:-							
The Closing balance as on 31.03.2022 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 31.03.2022	Closing Balance in Bank as per Cash Book as on 31.03.2022	Difference	Reference Cash Book	Remarks
1	2	3	4	5	6	7	8
1	UCO BANK Budharaja	2101021000 0229	97284949.15	97284949.15	0.00	GM UNV (GENERAL CASHBOOK	

)	
2	SBI , BUDHARAJ A	3579560759 9	57193.50	57193.50	0.00	GM UNV (GENERAL CASHBOOK)	
3	UCO BANK Budharaja	2101011004 5411	3768192.40	3768192.40	0.00	GM UNV (GENERAL CASHBOOK)	
4	UCO BANK Budharaja	2101011004 5480	98954706.5 3	98950156.5 3	4550.00	GM UNV (GENERAL CASHBOOK)	
5	UNION BANK Sambalpur	5201410016 27645	582818.26	582818.26	0.00	GM UNV (GENERAL CASHBOOK)	
6	ICIC, Ainthapali	1940500506 6	0.00	0.00	0.00	GM UNV (GENERAL CASHBOOK)	
7	HDFC BARAIPALI	5010030197 7931	0.00	0.00	0.00	GM UNV (GENERAL CASHBOOK)	
8	UCO BANK Budharaja	2101011003 6600	6802727.32	6802727.32	0.00	GM UNV (EXAM CASHBOOK)	
9	UCO BANK Budharaja	9038010000 0404	492310.03	492310.03	0.00	BSC .Comp.Sc Cash book	
10	UCO BANK Budharaja	9038010000 0578	2193321.33	2193321.33	0.00	MSc. Comp.Sc Cash book	
11	UCO BANK Budharaja	9038010000 0555	10092906.6 7	10092906.6 7	0.00	MCA Cash Book	
12	UCO BANK Budharaja	2101011002 7868	22885331.6 1	22400331.6 1	485000.00	HVET Cash book	
13	UCO BANK Budharaja	9038010000 0333	2105401.47	2105401.47	0.00	GM Auto (Exam Cash Book)	
14	UCO BANK Budharaja	9038021000 0007	0.34	0.34	0.00	GM Auto P/L Cash Book	
15	UCO BANK Budharaja	9038010000 0942	495777.95	495777.95	0.00	YSR Cash Book	
16	UCO BANK Budharaja	2101011000 41956	33888104.2 3	33888104.2 3	0.00	Integrated Bed Cashbook	

17	UCO BANK Budharaja	9038010000 0704	2309604.61	2309604.61	0.00	Infrastructur e E - Cashbook	
18	UCO BANK Budharaja	9038010000 0045	74604.70	74604.70	0.00	UGC CASH BOOK	
19	UCO BANK Budharaja	2101011000 3589	9395.00	9395.00	0.00	E-Admission Cash Book	
20	UCO BANK Budharaja	2101011005 3331	2385510.75	2365123.75	20387.00	Project Fund Cash Book	
21	SCCB Sambalpur	31 (Old)	1470.00	1470.00	0.00	NSS Cash Book	
22	UNION BANK Sambalpur	5201012498 96322	5512781.90	5512781.90	0.00	SEMINAR & WORK SHOP Cash Book	
23	IDBI Bank Sambalpur	7141040001 132558	193518.00	193518.00	0.00	ENDOWME NT CASHBOOK	
24	UCO BANK Budharaja	2101011004 9501	691136.75	1691136.75	-1000000.00	ENDOWME NT CASHBOOK	
25	UCO BANK Budharaja	2101011005 7971	3597706.56	3597706.56	0.00	Alumini Connect Cash book	
26	UCO BANK Budharaja	2101011005 6745	1213764.40	1213764.40	0.00	Alumini Connect Cash book	
27	UCO BANK Budharaja	2101011005 8428	8917193.40	8917193.40	0.00	Grant in- aid- Cash Book	
28	UCO BANK Budharaja	2101011005 6554	9224.00	9224.00	0.00	Grant in- aid- Cash Book	
29	CANARA BANK , SAM BALPUR	0185101018 320	0.00	0.00	0.00	Rusa Fund Cash Book	
30	UCO BANK Budharaja	2101011005 6547	3906370.32	3899370.32	7000.00	SELF FINANCE CASHBOOK	
31	UCO BANK Budharaja	2101011005 4215	19759257.0 0	19759257.0 0	0.00	OHEPEE Cash Book	
	GRAND TOTAL		328185278. 18	328668341. 18	-483063.00		

PARA.5-1-(B) DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2023:-

The Closing balance as on 31.03.2023 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	Closing Balance in Bank as per	Difference	Reference Cash Book	Remarks
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			Pass Book as on 31.03.2023	Cash Book as on 31.03.2023			
1	2	3	4	5	6	7	8
1	UCO BANK Budharaja	2101021000 0229	128421077. 81	127412540. 70	1008537.11	GM UNV (GENERAL CASHBOOK)	
2	SBI , BUDHARAJ A	3579560759 9	49967.50	49967.50	0.00	GM UNV (GENERAL CASHBOOK)	
3	UCO BANK Budharaja	2101011004 5411	3795288.40	3795288.40	0.00	GM UNV (GENERAL CASHBOOK)	
4	UCO BANK Budharaja	2101011004 5480	99577253.4 8	98839828.2 8	737425.20	GM UNV (GENERAL CASHBOOK)	
5	UNION BANK Sambalpur	5201410016 27645	797617.46	797617.46	0.00	GM UNV (GENERAL CASHBOOK)	
6	ICIC, Ainthapali	1940500506 6	0.00	0.00	0.00	GM UNV (GENERAL CASHBOOK)	
7	HDFC BARAIPALI	5010030197 7931	0.00	0.00	0.00	GM UNV (GENERAL CASHBOOK)	
8	UCO BANK Budharaja	2101011003 6600	15873198.3 2	15873198.3 2	0.00	GM UNV (EXAM CASHBOOK)	
9	UCO BANK Budharaja	9038010000 0404	1588530.03	1588530.03	0.00	BSC .Comp.Sc Cash book	
10	UCO BANK Budharaja	9038010000 0578	4104356.33	4104356.33	0.00	MSc. Comp.Sc Cash book	
11	UCO BANK Budharaja	9038010000 0555	10211558.6 7	10211558.6 7	0.00	MCA Cash Book	
12	UCO BANK Budharaja	2101011002 7868	18815914.6 2	18815914.6 2	0.00	HVET Cash book	
13	UCO BANK Budharaja	9038010000 0333	2168788.47	2168788.47	0.00	GM Auto (Exam Cash Book)	

14	UCO BANK Budharaja	9038021000 0007	0.34	0.34	0.00	GM Auto P/L Cash Book
15	UCO BANK Budharaja	9038010000 0942	629022.95	629022.95	0.00	YSR Cash Book
16	UCO BANK Budharaja	2101011000 41956	37031271.2 3	37031271.2 3	0.00	Integrated Bed Cashbook
17	UCO BANK Budharaja	9038010000 0704	2347565.61	2347565.61	0.00	Infrastructur e E - Cashbook
18	UCO BANK Budharaja	9038010000 0045	76542.70	76542.70	0.00	UGC CASH BOOK
19	UCO BANK Budharaja	2101011000 3589	9639.00	9639.00	0.00	E-Admission Cash Book
20	UCO BANK Budharaja	2101011005 9616	830250.00	830250.00	0.00	Project Fund Cash Book
21	UCO BANK Budharaja	2101011005 3331	1592597.81	1571689.81	20908.00	Project Fund Cash Book
22	SCCB Sambalpur	31 (Old)	1470.00	1470.00	0.00	NSS Cash Book
23	UNION BANK Sambalpur	5201012498 96322	8934199.26	8934199.26	0.00	SEMINAR & WORK SHOP Cash Book
24	IDBI Bank Sambalpur	7141040001 132558	225100.00	225100.00	0.00	ENDOWME NT CASHBOOK
25	UCO BANK Budharaja	2101011004 9501	2307983.75	2307983.75	0.00	ENDOWME NT CASHBOOK
26	UCO BANK Budharaja	2101011005 7971	1220226.62	1220226.62	0.00	Alumini Connect Cash book
27	UCO BANK Budharaja	2101011005 6745	417170.80	417170.80	0.00	Alumini Connect Cash book
28	UCO BANK Budharaja	2101011005 6554	9463.00	9463.00	0.00	Grant in- aid- Cash Book
29	UCO BANK Budharaja	2101011005 8428	3369695.86	3369695.86	0.00	Grant in- aid- Cash Book
30	CANARA BANK , SAM BALPUR	0185101018 320	0.00	0.00	0.00	Rusa Fund Cash Book
31	UCO BANK Budharaja	2101011005 6547	13863561.3 2	13863561.3 2	0.00	SELF FINANCE CASHBOOK
32	UCO BANK Budharaja	2101011005 4215	16954639.2 1	16933045.0 0	21594.21	OHEPEE Cash Book

	GRAND TOTAL		375223950.55	373435486.03	1788464.52	
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PARA.5-2-NON-RECONCILIATION OF DIFFERENCES BETWEEN CASH BOOK BALANCES AND PASS BOOK BALANCES AS ON DT.31.3.2023:-

As calculated above, there is a huge difference of **Rs 1788464.52** between the cash book balances and the pass book balances as on dt. 31.3.2023. 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. Till reconciliation of same Rs 1788464.52 is held under objection.

		Addition	Deduction	BALANCE
1	GENERAL CASH BOOK -UCO bank -21010110045480			
a	Balance as per cash book on 31.03.22			989,50,156.53
b	Add: Amount Paid vied following Cheques but not encashed till 31.03.2023			
	Ch no-000511/07.02. 2022	2,000.00		
c	FFD Interest received in FY 2021-22 due to Flexi Account	2,550.00		
D	Total addition/deduction	4,550.00	-	
E	Balance arrived in audit			989,54,706.53
F	Pass Book balance as on 31.3.22			989,54,706.53
G	Unreconciled Difference			-
2	ENDOWMENT CASHBOOK -UCO Bank -21010110049501			
a	Balance as per cash book on 31.03.22			16,91,136.75
b	DED- BD no-835157/ 21.03.2022 not encashed till 31.03.2022		1000000.00	

c	Total addition/deduction	-	10,00,000.00	
d	Balance arrived in audit			6,91,136.75
e	Pass Book balance as on 31.3.22			6,91,136.75
f	Unreconciled Difference			-
3	HVET CASHBOOK - UCO Bank -21010110027868			
a	Balance as per cash book on 31.03.22			224,00,331.61
b	Add - Ch-000318/24. 03.2022 has not been encashed till 31.03.2022	4,85,000.00		
C	Total addition/deduction	4,85,000.00	-	
D	Balance arrived in audit			228,85,331.61
E	Pass Book balance as on 31.3.22			228,85,331.61
F	Unreconciled Difference			-
4	PROJECT FUND CASHBOOK -UCO Bank-21010110053331			
a	Balance as per cash book on 31.03.22			23,65,123.75
b	Add - FFD Interest received in FY 2021-22 due to Flexi Account	20,387.00		
c	Total addition/deduction	20,387.00	-	
d	Balance arrived in audit			23,85,510.75
e	Pass Book balance as on 31.3.22			23,85,510.75
f	Unreconciled Difference			-
5	SELF FINANCE CASHBOOK -UCO Bank-21010110056547			
a	Balance as per cash book on 31.03.22			38,99,370.32
b	Add- Ch no-000023/0 3.03.2022 has not been encashed till	7,000.00		

	31.03.2022			
c	Total addition/deduction	7,000.00	-	
d	Balance arrived in audit			39,06,370.32
e	Pass Book balance as on 31.3.22			39,06,370.32
f	Unreconciled Difference			-

FOR THE YEAR 2022-23

		Addition	Deduction	BALANCE
1	GENERAL CASHBOOK-UCO bank -21010110045480			
a	Balance as per cash book on 31.03.23			988,39,828.28
b	Add: Amount Paid vied following Cheques but not encashed till 31.03.2023			
	Ch no-000846/27.03.2023	10,000.00		
	Ch no-000833/17.03.2023	15,000.00		
	Ch no-000845/27.03.2023	15,000.00		
c	FFD Interest received in FY 2022-23 due to Flexi Account	6,97,425.20		
f	Total addition/deduction	7,37,425.20	-	
g	Balance arrived in audit			995,77,253.48
h	Pass Book balance as on 31.3.23			995,77,253.48
i	Unreconciled Difference			-
2	GENERAL CASHBOOK-UCO bank -21010210000229			
a	Balance as per cash book on 31.03.23			1274,12,540.70
b	Add: Amount Paid vied following Cheques but not encashed till			

	31.03.2023			
c	FFD Interest received in FY 2022-23 due to Flexi Account	10,08,537.11		
f	Total addition/deduction	10,08,537.11	-	
g	Balance arrived in audit			1284,21,077.81
h	Pass Book balance as on 31.3.23			1284,21,077.81
i	Unreconciled Difference			-
3	PROJECT FUND CASHBOOK -UCO Bank-21010110053331			
a	Balance as per cash book on 31.03.23			15,71,689.81
b	Add - FFD Interest received in FY 2022-23 due to Flexi Account	20,908.00		
c	Total addition/deduction	20,908.00	-	
d	Balance arrived in audit			15,92,597.81
e	Pass Book balance as on 31.3.23			15,92,597.81
f	Unreconciled Difference			-
4	OHEEP FUND UCO BANK - 21010110054215			
a	Balance as per cash book on 31.03.23			169,33,045.00
b	Add - FFD Interest received in FY 2022-23 due to Flexi Account	21,594.21		
c	Total addition/deduction	21,594.21	-	
d	Balance arrived in audit			1,69,54,639.21
e	Pass Book balance as on 31.03.23			1,69,54,639.21
f	Unreconciled Difference			-

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 - 2022-2023

Sno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	AS DETAILED BELOW	0	0	0	0.00	0	

Gangadhar Meher University - 2021-2022

Sno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
2	AS DETAILED BELOW	0	0	0	0.00	0	

Comments

Stock position of Major Non-Consumable Items of GM University, Sambalpur as on 31.03.2023 furnished by the local authority as detailed below.

SL.	Name of the Items	Stock Balance as on 01.04.2021 (As per Last AR)	Items Purchased during 2021-22 & 2022-23	Total	Items written off during 2021-22 & 2022-23	Stock Balance as on 31.03.2023	Remarks
1	Air-Conditioner(Split)	12	0	12	0	12	
2	Air-Conditioner(window)	12	0	12	0	12	
3	Aqua guard Filter	15	0	15	0	15	
4	Almirah(Wooden)	142	0	142	0	142	
5	Almirah(Iron)	178	0	178	0	178	

6	Almirah(Glas s 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	150	250	0	250	
13	Chair(wood)	303	0	303	0	303	
14	Chair(Iron)	90	0	90	0	90	
15	Chair(Execut ive) High Back	130	353	483	0	483	
16	Ceiling Fan	369	15	384	0	384	
17	Stand Fan	9	0	9	0	9	
18	Wall Fan	25	1	26	0	26	
19	Fire Extinguisher	15	0	15	0	15	
20	Generator	2	0	2	0	2	
21	Inverter	15	4	19	0	19	
22	Laptop	4	0	4	0	4	
23	Microphone	3	0	3	0	3	
24	Printer	59	2	61	0	61	
25	Podium	9	0	9	0	9	
26	Projector(Mu lti)	2	0	2	0	2	
27	Projector(LC D)	10	0	10	0	10	
28	Projector Screen	6	0	6	0	6	
29	TV(LED)	1	2	3	0	3	
30	Tube Light	442	0	442	0	442	
31	Teacher's Table	154	0	154	0	154	
32	Computer Table	48	0	48	0	48	
33	Officer Table	93	60	153	0	153	
34	UPS	111	0	111	0	111	
35	Xerox	14	0	14	0	14	

	Machine						
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	2	1	3	0	3	
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 - 2022-2023

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2022	7659880.00	0.00	7659880.00	382287.00	31-03-2023	8042167.00	31-03-2023	8042167.00	0.00	
2	01-04-2022	1001500.00	0.00	1001500.00	0.00	31-03-2023	1001500.00	31-03-2023	1001500.00	0.00	
3	01-04-2022	500000.00	0.00	500000.00	0.00	31-03-2023	500000.00	31-03-2023	500000.00	0.00	

4	01-04-2022	1000000 0.00	0.00	1000000 0.00	0.00	31-03-2023	1000000 0.00	31-03-2023	1000000 0.00	0.00	
	GRAND TOTAL	2817488 0.00	0.00	2817488 0.00	382287. 00		2855716 7.00		2855716 7.00	0.00	

Gangadhar Meher University - 2021-2022

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
5	01-04-2021	7295765.00	0.00	7295765.00	364115.00	31-03-2022	7659880.00	31-03-2022	7659880.00	0.00	
6	01-04-2021	1000000.00	0.00	1000000.00	0.00	31-03-2022	1000000.00	31-03-2022	1000000.00	0.00	
7	01-04-2021	1001500.00	0.00	1001500.00	0.00	31-03-2022	1001500.00	31-03-2022	1001500.00	0.00	
8	01-04-2021	500000.00	0.00	500000.00	0.00	31-03-2022	500000.00	31-03-2022	500000.00	0.00	
	GRAND TOTAL	2781076 5.00	0.00	2781076 5.00	364115. 00		2817488 0.00		2817488 0.00	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 as furnished below: -

FOR THE YEAR 2021-22:-

SI no	Name of the Bank	FDR NO	AMOUNT INVESTED (IN Rs.)	Date of Investment /RENEWAL	PERIOD OF INVESTMENT	RATE OF INVESTMENT	DATE OF MATURITY	MATURITY VALUE	REFERENCE CASHBOOK
1	UCO BANK, BUDHARA RAJA	2101030020418	7659880.00	31.01.2022	12 Month	4.90%	31.01.2023	8042167.00	BSC Comp. Sc.
2	UCO BANK, BUDHARA RAJA	21010310016800	10000000.00	29.01.2022	36 Month	4.75%	29.01.2025	Interest Anually Pay out	MCA CashBook
3	UNION BANK SAMBALPUR	530101344610848	10015000.00	13.03.2022	12 Month	6.30%	13.03.2023	Interest Anually Pay out	GM Auto Exam Cashbook
4	IDBI, SAMBALPUR	07141060000411680	500000.00	26.06.2021	12 Month	7.25%	26.06.2022	Interest Anually Pay out	Endoment Cash book

	GRAND TOTAL		2817488.00						
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FOR THE YEAR 2022-23:-

Sl no	Name of the Bank	FDR NO	AMOUNT INVESTED (IN Rs.)	Date of Investment /RENEWAL	PERIOD OF INVESTMENT	RATE OF INVESTMENT	DATE OF MATURITY	MATURITY VALUE	REFERENCE CASHBOOK
1	UCO BANK ,BUDHARA JA	2101030020418	8042167.00	31.01.2023	12 Months	4.90%	31.01.2024	N/A	BSC Comp. Sc.
2	UCO BANK ,BUDHARA JA	21010310016800	10000000.00	29.01.2022	36 Months	4.75%	29.01.2025	Interest Anually Pay out	MCA CashBook
3	UNION BANK SAMBALPUR	530101344610848	10015000.00	13.03.2023	12 Months	6.30%	13.03.2024	Interest Anually Pay out	GM Auto Exam Cashbook
4	IDBI ,SAMBALPUR	0714106000041168	500000.00	26.06.2022	12 Months	7.25%	26.06.2023	Interest Anually Pay out	Endoment Cash book
	GRAND TOTAL		28557167.00						

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 - 2022-2023

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	01-04-2022	ALL CASH BOOKS	319879 04.00	120402 70.00	440281 74.00	266154 90.00	31-03-2023	174126 84.00	31-03-2022	174126 84.00	0.00	
	GRAND TOTAL		319879 04.00	120402 70.00	440281 74.00	266154 90.00		174126 84.00		174126 84.00	0.00	

Gangadhar Meher University - 2021-2022

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
2	01-04-2021	ALL CASH BOOKS	401817 70.00	751177 0.00	476935 40.00	157056 36.00	31-03-2022	319879 04.00	31-03-2022	319879 04.00	0.00	
	GRAND TOTAL		401817 70.00	751177 0.00	476935 40.00	157056 36.00		319879 04.00		319879 04.00	0.00	

Comments :

PARA 8.1:-

During this audit, the cash book-wise advance position for the year 2021-22 & 2022-23 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 is furnished below:-

FOR THE YEAR 2021-22:-

SL.	Name o the Cash Books	ADVANCE O/S AS ON 01.04.2021	ADV. PAID DURING THE YEAR	TOTAL	ADV.ADJU STED DURING THE YEAR	ADV.O/S AS ON 31. 03.2022(A s per Audit)	ADV.O/S AS ON 31. 03.2022(A s per Cash Book)	DIFFEREN CE
1	2	3	4	5	6	7	8	9
1	G.M.Univer sity(GEN) Cash Book	34787870. 00	2154770	36942640. 00	11993736	24948904. 00	249,48,904 .00	0.00
2	GM University Exam Cash Book	1100000.0 0	4850000	5950000.0 0	3500000	2450000.0 0	24,50,000. 00	0.00
3	HVET Cash Book	4043900.0 0	253000	4296900.0 0	158900	4138000.0 0	41,38,000. 00	0.00
4	Seminar and Workshop Cash Book	250000.00	91500	341500.00	3000	338500.00	3,38,500.0 0	0.00
5	Self Finance Cash Book	0.00	111500	111500.00	50000	61500.00	61,500.00	0.00
6	Computer Science Cash Book	0.00	16000	16000.00	0	16000.00	16,000.00	0.00
7	Integrated BEEd Cash Book:-	0.00	35000	35000.00	0	35000.00	35,000.00	0.00
	MCA Cash Book	0.00	15000	15000.00	15000	0.00	0.00	0.00
	TOTAL	40181770. 00	7511770.0 0	47708540. 00	15705636. 00	31987904. 00	31987904. 00	0.00

FOR THE YEAR 2022-23:-

SL.	Name o the Cash Books	ADVANCE O/S AS ON 01.04.2022	ADV. PAID DURING THE YEAR	TOTAL	ADV.ADJU STED DURING THE YEAR	ADV.O/S AS ON 31. 03.2023(A s per Audit)	ADV.O/S AS ON 31. 03.2023(A s per Cash Book)	DIFFEREN CE
1	2	3	4	5	6	7	8	9
1	G.M.Univer sity(GEN) Cash Book	24948904. 00	2787350	27736254. 00	20179320	7556934.0 0	75,56,934. 00	0.00
2	GM	2450000.0	7500000	9950000.0	1750000	8200000.0	82,00,000.	0.00

	University Exam Cash Book	0		0		0	00	
3	HVET Cash Book	4138000.00	375670	4513670.00	4234670	279000.00	2,79,000.00	0.00
4	Seminar and Workshop Cash Book	338500.00	918250	1256750.00	280000	976750.00	9,76,750.00	0.00
5	Self Finance Cash Book	61500.00	122000	183500.00	46500	137000.00	1,37,000.00	0.00
6	Computer Science Cash Book	16000.00	0	16000.00	16000	0.00	0.00	0.00
7	Integrated BEd Cash Book:-	35000.00	337000	372000.00	109000	263000.00	2,63,000.00	0.00
	TOTAL	31987904.00	12040270.00	44028174.00	26615490.00	17412684.00	17412684.00	0.00

PARA-8-2: YEAR WISE ADJUSTMENT AND BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.03.2022 & 31.03.2023:-

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 2021-22 & 2022-23, the year-wise Break-up of adjustment as well as advance outstanding in respect of University Account is furnished below:-

FOR THE YEAR 2021-22:-

YEARWISE BREAKUP OF ADVANCE AS ON 31.03.2022					
YEAR	ADV.O/S AS ON 01.04.2021	ADVANCE PAID	TOTAL	ADV.ADJ.	ADV. OUTSTANDING AS ON 31.03.2022
PRIOR TO 2015-16	0.00		0.00		0.00
2015-16	6608884.00		6608884.00		6608884.00
2016-17	15700000.00		15700000.00		15700000.00
2017-18	10449796.00		10449796.00	10449796.00	0.00
2018-19	178900.00		178900.00	178900.00	0.00
2019-20	5139190.00		5139190.00	336840.00	4802350.00
2020-21	2105000.00		2105000.00	869000.00	1236000.00
2021-22	0.00	7511770.00	7511770.00	3871100.00	3640670.00
TOTAL	40181770.00	7511770.00	47693540.00	15705636.00	31987904.00

FOR THE YEAR 2022-23:-

YEARWISE BREAKUP OF ADVANCE AS ON 31.03.2023					
YEAR	ADV.O/S AS ON 01.04.2022	ADVANCE PAID	TOTAL	ADV.ADJ.	ADV. OUTSTANDING AS ON 31.03.2023
PRIOR TO 2015-16	0.00		0.00		0.00
2015-16	6608884.00		6608884.00	6608884.00	0.00
2016-17	15700000.00		15700000.00	11726216.00	3973784.00
2017-18	0.00		0.00		0.00
2018-19	0.00		0.00		0.00
2019-20	4802350.00		4802350.00	4290000.00	512350.00
2020-21	1236000.00		1236000.00	1216000.00	20000.00
2021-22	3640670.00		3640670.00	1932470.00	1708200.00
2022-23	0.00	12040270.00	12040270.00	841920.00	11198350.00
TOTAL	31987904.00	12040270.00	44028174.00	26615490.00	17412684.00

PARA-8-3: DETAILS OF INDIVIDUAL AND YEAR WISE CLASSIFICATION OF OUTSTANDING ADVANCE AS ON 31.03.2022 & 31.03.2023:-

The Individual & Year-wise classification of Outstanding Advance as on 31.03.2022 & 31.03.2023 has been worked out for last 6 years i.e. from the Yr.2015-16 to 2021-22 & 2022-23 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 2021-22 & 2022-23, which is furnished below:-

FOR THE YEAR 2021-22:-

Sl. No.	Name & Designation of Advance Holders	YEAR	Vr.No/Date	Amt.of Adv.outstanding	Purpose of 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	157,00,000.00	Renovation of W/S,S/I & S/D

		TOTAL:-		157,00,000.00	
3	SRI DASHARATHI PRADHAN, EDU	2019-20	NILL/15.05.19	5,00,000.00	ADVANCE SALARY
4	DR. RAKESH KU MISHRA, SNS		2/21.09.19	45,000.00	NCC EXPENSES
5	SRI SATYABAN BEHERA, MBA		1/25.01.20	5,250.00	STUDY TOUR
6	DR. SATYABAN BEHERA, B SC		11/26.02.20	7,100.00	FARWEL CEREMONY
		TOTAL:-		5,57,350.00	
7	DR. Ranjan Kumar Sahoo, Statistic	2020-21	277/03.02.2021	73,000.00	IMPREST MONEY
8	DR. PRADOSH KU ACARYA,BOT		291/14.12.2020	15,000.00	IMPREST MONEY
9	DR. Susanta Kumar Das, Director IQAC		423/25.02.2021	5,000.00	OFFICE EXPENCES
10	DR. SADAN KU PAUL, HINDI		448/25.03.2021	8,000.00	IMPREST MONEY
		TOTAL:-		1,01,000.00	
11	M/S IDCOL SOFTWARE LTD.	2021-22:-	315/04.01.2022	2,02,488.00	E-OFFICE IMPLE MENTATION
		TOTAL:-		2,02,488.00	
12	SMT DIBYANI SHUKLA, PEO	2021-22	344/25.01.2022	2500.00	REPUBLIC DAY CELEBRATION
13	PROF MOHIN M OHHAMAD,PHIL OSOPHY		185/04.10.2021	10000.00	ACADEMIC COU NCIL-2021-22
14	PROF MOHIN M OHHAMAD,PHIL OSOPHY		189/07.10.2021	25000.00	ACADEMIC COU NCIL-2021-23
15	DR P MURALIDHAR SHARMA, ENGLISH		10.03.2022	10000.00	INTERNATIONAL WOMENS DAY 2022
16	DR P MURALIDHAR SHARMA, ENGLISH		403/11.03.2022	28000.00	ODISHA INTER UNIV COMPETITION 2022
17	DR PRADOSH KUMAR ACHAR YA,BOTANY		25/22.11.2021	15000.00	DEPARTMENT IMPREST MONEY
18	SRI LINGARAJ BEHERA, PEO		01.06.2021	9700.00	GARDENING WORK

19	DR RANJAN KUMAR SAHOO, STATISTICS		08.11.2021	15000.00	DEPARTMENT IMPREST MONEY
20	DR PRIYABRATA PANDA, COMMERCE		223/05.11.2021	8000.00	DEPARTMENT IMPREST MONEY
21	DR JAYENDRA KUMAR SINGH, LIB. & INF. SCIENCE		220/05.11.2021	15000.00	DEPARTMENT IMPREST MONEY
22	DR LAXMIPRIYA BEHERA, ODIA		06.11.2021	8000.00	DEPARTMENT IMPREST MONEY
23	DR NAMITA SHADANGI, PHYSICS		03.12.2021	15000.00	DEPARTMENT IMPREST MONEY
24	DR SUNELI DEI, SANSKRIT		05.11.2021	8000.00	DEPARTMENT IMPREST MONEY
25	DR ANJALI TRIPATHY, ENGLISH		238/10.11.2021	8000.00	DEPARTMENT IMPREST MONEY
26	DR ALEKHA KUMAR SUTAR, CHEMISTRY		23.11.2021	15000.00	DEPARTMENT IMPREST MONEY
27	PROF MOHIN MOHAMMAD, PHILOSOPHY		231/08.11.2021	8000.00	DEPARTMENT IMPREST MONEY
28	DR PARTHA SARATHI MALLIK, EDUCATION		09.11.2021	15000.00	DEPARTMENT IMPREST MONEY
29	SRI SURANGA BARIK, JAS		30.09.2021	5000.00	OFFICE IMPREST MONEY
30	SRI SURANGA BARIK, JAS		02.11.2021	10000.00	OFFICE IMPREST MONEY
31	SRI SURANGA BARIK, JAS		14.12.2021	10000.00	OFFICE IMPREST MONEY
32	SRI SURANGA BARIK, JAS		326/12.01.2022	5000.00	OFFICE IMPREST MONEY
33	DR NIBEDITA NATH, ANTHROPOLOGY		15.11.2021	15000.00	DEPARTMENT IMPREST MONEY
34	DR SUSANTA		221/05.11.2021	15000.00	DEPARTMENT

	KUMAR DAS, PHYSICS				IMPREST MONEY
35	DR MANOSMITA MAHAPATRA, SOCIOLOGY		229/08.11.2021	8000.00	DEPARTMENT IMPREST MONEY
36	DR UMAKANTA MISHRA, HISTORY		09.11.2021	8000.00	DEPARTMENT IMPREST MONEY
37	DR BIJAYALAXMI PANIGRAHI, MATHEMATICS		230/08.11.2021	8000.00	DEPARTMENT IMPREST MONEY
38	DR SANTOSH KUMAR SETHI, BIO TECHNOLOGY		268/08.12.2021	15000.00	DEPARTMENT IMPREST MONEY
39	PROF GYANARANJAN SWAIN, POL. SCIENCE		361/14.02.2022	8000.00	DEPARTMENT IMPREST MONEY
40	DR ARABINDA SHARMA, GEOGRAPHY		227/08.11.2021	15000.00	DEPARTMENT IMPREST MONEY
41	SMT SHAKUNTALA SINGH, JAS		23.11.2021	13000.00	GUEST FACULTY RECRUITMENT
42	SRI LINGARAJ BEHERA, PEO		288/15.12.2021	5000.00	INTER UNIVERSITY SPORTS
43	SRI LINGARAJ BEHERA, PEO		300/24.12.2021	60000.00	INTER UNIV SPORTS FOOTBALL
44	SRI LINGARAJ BEHERA, PEO		301/24.12.2021	60000.00	INTER UNIV SPORTS VOLEYBALL
45	SRI LINGARAJ BEHERA, PEO		03.01.2022	25000.00	INTER UNIV SPORTS KABADDI-M
46	SMT DIBYANI SHUKLA, PEO		22.12.2021	7900.00	INTER UNIV SPORTS KABADDI-W
47	SMT DIBYANI SHUKLA, PEO		24.02.2022	120000.00	ANNUAL ATHELETICS MEET 2021-22
48	SMT DIBYANI SHUKLA, PEO		07.03.2022	12700.00	INTER UNIVERSITY ATHELETICS MEET
49	SMT DIBYANI		09.03.2022	50000.00	INTER UNIV

	SHUKLA, PEO				SPORTS BARIPADA
50	DR ALEKHA KUMAR SUTAR, CHEMISTRY		26.08.2021	170000.00	UG ADMISSION 2020-21
51	PROF MOHIN M OHHAMAD,PHIL OSOPHY		26.08.2021	469382.00	CPET 2021
52	DR SAMBIT PANIGRAHI, ENGLISH		210/28.12.2021	100000.00	PG ADMN 2021
53	DR PRAMOD KUMAR SAMAL, PHYSICS		378/24.02.2022	85000.00	PHD ADMN 2021-22
54	DR CHANDAN S AHU,RESEARCH OFFICER		404/23.03.2022	40000.00	ACADEMIC AUDIT 2021-22
	DR CHANDAN S AHU,RESEARCH OFFICER		27/21.04.2022	25000.00	ACADEMIC COUNCIL MEETING 2022-23
55	DR DILLIP KUMAR SAHOO, ZOOLOGY		10.03.2022	146000.00	BIO DIVERSITY PROJECT
56	PROF PRADIP KUMAR PANDA,BBRC		247/11.11.2021	8000.00	BBRC IMPREST MONEY
57	PROF PRADIP KUMAR PANDA,BBRC		359/09.02.2022	40000.00	BBRC NATIONAL SEMINAR
58	SMT PUSPANGINI PATTNAIK, ASST LIBRARIAN		04.06.2021	5000.00	LIBRARY IMPREST MONEY
			TOTAL:-	17,79,182.00	
			Cash BookTotal:-	249,48,904.00	
2	G.M.University(EXAM) 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,		NILL/31.03.2021	8,00,000.00	VALUATION & CONDUCTING

	COE				EXAM
4		TOTAL:-		11,00,000.00	
5	DR DEBASIS BEHERA	2021-22	NIL/25.01.2022	650000	PREPARE OF QUESTION
6	DR DEBASIS BEHERA		NIL/11.03.2022	700000	PREPARE OF QUESTION
		TOTAL:-		13,50,000.00	
		Cash BookTotal:-		24,50,000.00	
3	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	R K 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 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	
1	SRI TRINATH HOTA, PA TO VC	2021-22	28.02.2022	20000.00	VC SECY & VC RES OFFICE

					EXPENDITURE
2	SRI AMIT KUMAR HOTA, JAS		09.09.2021	2000.00	PMU RUSA MEETING
3	SRI AMIT KUMAR HOTA, JAS		66/28.10.2021	40000.00	28TH SYNDICATE MEETING EXP.
4	SRI AMIT KUMAR HOTA, JAS		84/27.01.2022	35000.00	29th SYNDICATE MEETING EXP.
5	DR SUSANTA KUMAR DAS,PHYSICS		07.12.2021	2000.00	PLACEMENT PROGRAMME TATA POWER
6	DR CHANDAN SAHU,RO		18.12.2021	4000.00	E OFFICE IMPLMENTATION MEETING
7	DR CHANDAN SAHU,RO		14.02.2022	5000.00	E OFFICE INAUGURATION
		TOTAL:-		1,08,000.00	
		Cash BookTotal:-		41,38,000.00	
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 SWAIN, POL. Sc	2020-21	45/04.03.2021	5,000.00	CELEBRATION OF WOMENS DAY
		TOTAL:-		5,000.00	
1	DR UMA CHARAN PATI, ECONOMICS	2021-22	33/07.02.2022	30000	54TH ODISHA ECONOMIC CONFERENCE
2	DR P MURALIDHAR SHARMA, ENGLISH		36/24.02.2022	8500	SRIMAD SAHU LECTURE SERIES
3	SRI SUBASH CHANDRA JHANKAR,COMMERC E		37/10.03.2022	50000	NATIONAL SEMINAR
		TOTAL:-		88,500.00	

		Cash BookTotal:-		3,38,500.00	
5	Self Finance Cash Book:-				
1	MISS SHAKUNTALA SINGH, JAS	2021-22	06/02.07.2021	1500	PERFORMANCE REVIEW MEETING
2	DR SRINIBASH DASH, CONTRACTUAL LECTURE,MBA		14/09.09.2021	30000	SELF FINANCE COURSE ADMISSION 2021-22
3	DR SRINIBASH DASH, CONTRACTUAL LECTURE,MBA		17/08.11.2021	15000	DEPT. IMPREST MONEY-MBA & MBA-FM
4	DR SUSANTA KUMAR DAS, PROF OF PHYSICS		18/08.11.2021	15000	DEPT. IMPREST MONEY-BSC IST
		Cash BookTotal:-		61,500.00	
6	Computer Science Cash Book:-				
1	DR MADHUMITA PANDA,COMPUTER SCIENCE	2021-22	10.11.2021	16000	IMPEREST MONEY
		Cash BookTotal:-		16,000.00	
7	Integrated BEd Cash Book:-				
1	DR PARTHA SARATHI MALLIK	2021-22	24.11.22021	18000	SOCIAL ENRICHMENT PROGRAMME
2	DR PARTHA SARATHI MALLIK		06.11.2021	15000	HEALTH AND HYGINE PROGRAMME
3	DR PARTHA SARATHI MALLIK		25.02.2022	2000	REFRESHMENT COST IN MEETING
		Cash BookTotal:-		35,000.00	
		Grand Total:-		319,87,904.00	

FOR THE YEAR 2022-23:-

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.(PH-Div-1), Sambalpur	2016-17:-	123(A)/01.12.16	39,73,784.00	Renovation of W/S,S/I & S/D
		TOTAL:-		39,73,784.00	
1	SRI DASHARATHI PRADHAN, EDU	2019-20	NILL/15.05.19	5,00,000.00	ADVANCE SALARY
2	SRI SATYABAN BEHERA, MBA		1/25.01.20	5,250.00	STUDY TOUR
3	DR. SATYABAN BEHERA, B SC		11/26.02.20	7,100.00	FARWEL CEREMONY
		TOTAL:-		5,12,350.00	
1	DR. PRADOSH KU ACARYA,BOT	2020-21	291/14.12.2020	15,000.00	IMPREST MONEY
2	DR. Susanta Kumar Das, Director IQAC		423/25.02.2021	5,000.00	OFFICE EXPENCES
		TOTAL:-		20,000.00	
1	DR PRADOSH KUMAR ACHAR YA,BOTANY	2021-22	25/22.11.2021	15000	DEPARTMENT IMPREST MONEY
2	SRI LINGARAJ BEHERA, PEO		300/24.12.2021	60000	INTER UNIV SPORTS FOOTBALL
3	SRI LINGARAJ BEHERA, PEO		301/24.12.2021	60000	INTER UNIV SPORTS VOLLEYBALL
4	SRI LINGARAJ BEHERA, PEO		03.01.2022	25000	INTER UNIV SPORTS KABADDI-M
5	DR PRIYABRATA PANDA,COMMERC E		223/05.11.2021	8000	DEPARTMENT IMPREST MONEY
6	DR JAYENDRA KUMAR SINGH, LIB. & INF. SCIENCE		220/05.11.2021	15000	DEPARTMENT IMPREST MONEY
7	DR LAXMIPRIYA BEHERA, ODIA		06.11.2021	8000	DEPARTMENT IMPREST MONEY

8	DR NAMITA SHADANGI, PHYSICS		03.12.2021	15000	DEPARTMENT IMPREST MONEY
9	SRI SURANGA BARIK, JAS		30.09.2021	5000	OFFICE IMPREST MONEY
10	DR SUSANTA KUMAR DAS, PHYSICS		221/05.11.2021	15000	DEPARTMENT IMPREST MONEY
11	DR SANTOSH KUMAR SETHI, BIO TECHNOLOGY		268/08.12.2021	15000	DEPARTMENT IMPREST MONEY
12	PROF GYANARANJAN SWAIN, POL. SCIENCE		361/14.02.2022	8000	DEPARTMENT IMPREST MONEY
13	SMT DIBYANI SHUKLA, PEO		24.02.2022	120000	ANNUAL ATHELETICS MEET 2021-22
14	SMT DIBYANI SHUKLA, PEO		07.03.2022	12700	INTER UNIVERSITY ATHELETICS MEET
15	SMT DIBYANI SHUKLA, PEO		09.03.2022	50000	INTER UNIV SPORTS BARIPADA
16	DR ALEKHA KUMAR SUTAR, CHEMISTRY		26.08.2021	170000	UG ADMISSION 2020-21
17	DR SAMBIT PANIGRAHI, ENGLISH		210/28.12.2021	100000	PG ADMN 2021
18	DR DILLIP KUMAR SAHOO, ZOOLOGY		10.03.2022	146000	BIO DIVERSITY PROJECT
19	PROF PRADIP KUMAR PANDA,BBRC		247/11.11.2021	8000	BBRC IMPREST MONEY
		TOTAL:-		8,55,700.00	
1	DR PRADOSH KUMAR ACHARYA, BOTANY	2022-23	129/24.06.2022	4725	FAREWELL CEREMONY
2	DR PRADOSH KUMAR ACHARYA, BOTANY		354/17.11.2022	8100	WELCOME CEREMONY
3	SRI LINGARAJ		80/18.05.2022	20000	YOGA TRAINING

	BEHERA, PEO				IN UNIV
4	SRI LINGARAJ BEHERA, PEO		05/06.04.2022	8000	INTER UNIV SPORTS JUDO
5	SRI LINGARAJ BEHERA, PEO		370/19.11.2022	45000	INTER UNIV SPORTS KABADDI-M
6	SRI LINGARAJ BEHERA, PEO		440/23.12.2022	40000	INTER UNIV SPORTS BADMINTON
7	SRI LINGARAJ BEHERA, PEO		441/23.12.2022	10000	INTER UNIV SPORTS ATHELETICS
8	SRI LINGARAJ BEHERA, PEO		467/09.01.2023	30000	INTER UNIV SPORTS HOCKEY
9	SRI LINGARAJ BEHERA, PEO		535/27.02.2023	60000	INTER UNIV SPORTS CRICKET EAST ZONE ORGANIZE I.A.W KIIT
10	SRI LINGARAJ BEHERA, PEO		190/10.08.2022	15000	INDEPENDENCE DAY 2022
11	DR PARTHA SARATHI MALLIK, EDUCATION		129/24.06.2022	6000	FAREWELL CER EMONY- EDUCATION
12	DR PARTHA SARATHI MALLIK, EDUCATION		129/24.06.2022	3750	FAREWELL CER EMONY-BA-BED
13	DR PARTHA SARATHI MALLIK, EDUCATION		129/24.06.2022	3750	FAREWELL CER EMONY-BSC- BED
14	DR PARTHA SARATHI MALLIK, EDUCATION		366/18.11.2022	8325	WELCOME CER EMONY- EDUCATION
15	DR PARTHA SARATHI MALLIK, EDUCATION		365/18.11.2022	11175	WELCOME CER EMONY-BA-BED
16	DR PARTHA SARATHI MALLIK, EDUCATION		364/18.11.2022	11250	WELCOME CER EMONY-BSC- BED
17	DR PARTHA SARATHI MALLIK,		544/04.03.2023	10500	AQUAGUARD WATER FILTER REPAIRING

	EDUCATION				
18	DR PARTHA SARATHI MALLIK, EDUCATION		559/23.03.2023	15000	DEPARTMENT IMPREST MONEY
19	SRI SURANGA BARIK, JAS		26/21.04.2022	8000	OFFICE IMPREST MONEY
20	DR SUSANTA KUMAR DAS, PHYSICS		129/24.06.2022	4500	FAREWELL CEREMONY PHYSICS
21	DR SUSANTA KUMAR DAS, PHYSICS		129/24.06.2022	3600	FAREWELL CEREMONY-BSC IST
22	DR SUSANTA KUMAR DAS, PHYSICS		129/24.06.2022	825	FAREWELL CEREMONY-BSC MSC ETC
23	DR SUSANTA KUMAR DAS, PHYSICS		377/22.11.2022	7875	WELCOME CEREMONY PHYSICS
24	DR SUSANTA KUMAR DAS, PHYSICS		378/22.11.2022	7050	WELCOME CEREMONY BSC IST
25	DR SUSANTA KUMAR DAS, PHYSICS		379/22.11.2022	825	WELCOME CEREMONY MSC ETC
26	DR SUSANTA KUMAR DAS, PHYSICS		182/03.08.2022	150000	CPET EXAM
27	DR SUSANTA KUMAR DAS, PHYSICS		188/10.08.2022	200000	CPET EXAM
28	DR BIJAYALAXMI PANIGRAHI, MATHEMATICS		363/18.11.2022	11100	WELCOME CEREMONY
29	DR BIJAYALAXMI PANIGRAHI, MATHEMATICS		483/18.01.2023	8000	DEPARTMENT IMPREST MONEY
30	DR ALEKHA KUMAR SUTAR, CHEMISTRY		373/11.11.2022	8400	WELCOME CEREMONY
31	DR ALEKHA KUMAR SUTAR, CHEMISTRY		148/07.07.2022	15000	DEPARTMENT IMPREST MONEY
32	DR ALEKHA KUMAR SUTAR, CHEMISTRY		212/30.08.2022	15000	DEPARTMENT IMPREST MONEY

33	DR ALEKHA KUMAR SUTAR, CHEMISTRY		567/27.03.2023	15000	DEPARTMENT IMPREST MONEY
34	DR ALEKHA KUMAR SUTAR, CHEMISTRY		568/27.03.2023	15000	IQAC IMPREST MONEY
35	DR ALEKHA KUMAR SUTAR, CHEMISTRY		211/30.08.2022	178000	OFFLINE UG ADMN 2022-23
36	DR ALEKHA KUMAR SUTAR, CHEMISTRY		210/30.08.2022	75000	ONLINE UG ADMN 2022-23
37	DR ALEKHA KUMAR SUTAR, CHEMISTRY		371/19.11.2022	40000	ADMISSION FUND UG SAMS ADMN 2022-23
38	DR JAYENDRA KUMAR SINGH, LIB. & INF. SCIENCE		569/29.03.2023	10000	DEPARTMENT IMPREST MONEY
39	DR SUNELI DEI, SANSKRIT		129/24.06.2022	6750	FAREWELL CEREMONY
40	DR SUNELI DEI, SANSKRIT		368/18.11.2022	9225	WELCOME CEREMONY
41	DR SUNELI DEI, SANSKRIT		145/05.07.2022	8000	DEPARTMENT IMPREST MONEY
42	DR SUNELI DEI, SANSKRIT		537/28.02.2023	8000	DEPARTMENT IMPREST MONEY
43	DR PRIYABRATA PANDA, COMMERCE		129/24.06.2022	33000	FAREWELL CEREMONY
44	DR PRIYABRATA PANDA, COMMERCE		369/18.11.2022	61500	WELCOME CEREMONY
45	DR PRIYABRATA PANDA, COMMERCE		424/17.12.2022	10000	PROCUREMENT OF CASE STUDY
46	PROF PRADIP KUMAR PANDA, BBRC		541/01.03.2023	75000	NATIONAL SEMINAR
47	PROF PRADIP KUMAR PANDA, BBRC		542/02.03.2023	125000	NATIONAL SEMINAR
48	DR NAMITA SHADANGI,		129/24.06.2022	4800	FAREWELL CEREMONY

	PHYSICS				
49	DR NAMITA SHADANGI, PHYSICS		571/29.03.2023	15000	DEPARTMENT IMPREST MONEY
50	DR NAMITA SHADANGI, PHYSICS		553/17.11.2022	8325	WELCOME CEREMONY
51	DR SANTOSH KUMAR SETHI, BIO TECHNOLOGY		129/24.06.2022	1500	FAREWELL CEREMONY
52	DR SANTOSH KUMAR SETHI, BIO TECHNOLOGY		381/24.11.2022	1500	WELCOME CEREMONY
53	SMT DIBYANI SHUKLA, PEO		410/13.12.2022	40000	INTER UNIV SPORTS KHO-KHO
54	SMT DIBYANI SHUKLA, PEO		468/10.01.2023	120000	ANNUAL ATHELETICS MEET 2022-23
55	SMT DIBYANI SHUKLA, PEO		488/24.01.2023	25000	HOCKEY WORLD CUP 23 LIVE
56	PROF GYANARANJAN SWAIN, POL. SCIENCE		374/21.11.2022	16950	WELCOME CEREMONY
57	DR P MURALIDHAR SHARMA, ENGLISH		376/22.11.2022	5000	NASHA MUKTA BHARAT
58	DR P MURALIDHAR SHARMA, ENGLISH		465/05.01.2023	25000	LITERARY & CULTURAL EVENT 2023
59	DR CHANDAN SAHU, RESEARCH OFFICER		457/31.12.2022	25000	CELEBRATION OF HOCKEY WORLD CUP 2023
60	DR CHANDAN SAHU, RESEARCH OFFICER		459/03.01.2023	26750	TROPHY CELEBRATION FIH WC HOCKEY
61	DR SADAN KUMAR PAUL,HINDI		129/24.06.2022	4725	FAREWELL CEREMONY
62	DR SADAN KUMAR PAUL,HINDI		355/17.11.2022	7125	WELCOME CEREMONY

63	DR SADAN KUMAR PAUL,HINDI		87/26.05.2022	8000	DEPARTMENT IMPREST MONEY
64	DR ATUL KUMAR PRADHAN, HISTORY		361/17.11.2022	12900	WELCOME CEREMONY
65	DR ATUL KUMAR PRADHAN, HISTORY		408/13.12.2022	8000	DEPARTMENT IMPREST MONEY
66	DR KALYANI RATH, ANTHROPOLOGY		114/22.06.2022	15000	FIELD TOUR
67	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY		129/24.06.2022	2325	FAREWELL CEREMONY
68	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY		382/26.11.2022	2325	WELCOME CEREMONY
69	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY		191/12.08.2022	15000	DEPARTMENT IMPREST MONEY
70	DR HIMANSU SEKHAR SAMAL, PHILOSOPHY		350/17.11.2022	5775	WELCOME CEREMONY
71	DR HIMANSU SEKHAR SAMAL, PHILOSOPHY		540/01.03.2023	8000	DEPARTMENT IMPREST MONEY
72	DR SANJUKTA PADHI, PSYCHOLOGY		345/17.11.2022	6450	WELCOME CEREMONY
73	DR SANJUKTA PADHI, PSYCHOLOGY		502/14.02.2023	15000	DEPARTMENT IMPREST MONEY
74	DR MEERA SWAIN, ANTHROPOLOGY		351/17.11.2022	3300	WELCOME CEREMONY
75	DR MEERA SWAIN, ANTHROPOLOGY		187/10.08.2022	8000	DEPARTMENT IMPREST MONEY
76	DR MADHUMITA PANDA, COMPUTER SCIENCE		129/29.06.2022	2250	FAREWELL CEREMONY-MCA

77	SRI CHINTAMANI KISAN,JAS		332/15.11.2022	10000	OFFICE IMPREST MONEY
78	SRI CHINTAMANI KISAN,JAS		486/20.01.2023	10000	OFFICE IMPREST MONEY
79	DR PARAMATAP PRADHAN, HISTORY		236/15.09.2022	100000	PG ADMN 2022-23 1ST PHASE
80	DR ANJALI TRIPATHY, ENGLISH		280/10.10.2022	8000	DEPARTMENT IMPREST MONEY
81	DR PRAMOD KUMAR SAMAL, PHYSICS		283/20.10.2022	37250	PHD ADMN 2022-23
82	DR ARABINDA SHARMA, GEOGRAPHY		347/17.11.2022	6075	WELCOME CEREMONY
83	DR ARABINDA SHARMA, GEOGRAPHY		347/17.11.2022	15000	DEPARTMENT IMPREST MONEY
84	DR UMA CHARAN PATI, ECONOMICS		352/17.11.2022	16050	WELCOME CEREMONY
85	DR UMA CHARAN PATI, ECONOMICS		511/20.02.2023	8000	DEPARTMENT IMPREST MONEY
86	DR SRINIBASH DASH,MBA		357/17.11.2022	4500	WELCOME CEREMONY MBA
87	DR RAJENDRA GARTIA, STATISTICS		470/11.01.2023	15000	DEPARTMENT IMPREST MONEY
88	DR GOPIKANTA SUNA, EDUCATION		372/19.11.2022	4000	JANJATIYA GOURAV DIWAS
89	SRI ASHISH KUMAR PATEL, SYSTEM MANAGER		419/16.12.2022	14000	SYSTEM MANAGER CELL IMPREST MONEY
90	SRI NILAMADHAV PRADHAN,SWO		489/24.01.2023	5000	SARASWATI PUJA
91	SRI NILAMADHAV PRADHAN,SWO		490/24.01.2023	14000	REPUBLIC DAY
92	SRI NILAMADHAV PRADHAN,SWO		491/24.01.2023	14000	DRUMS PURCHASE FOR GMU

93	SRI NILAMADHAV PRADHAN,SWO		493/25.01.2023	5000	SARASWATI PUJA 2ND PHASE
94	SMT PUSPANGINI PATTNAIK, ASST LIBRARIAN		505/14.02.2023	5000	LIBRARY IMPREST MONEY
95	DR SASMITARANI S HASINI,HISTOR Y		545/04.03.2023	15000	WOMAN'S DAY TALK
96	DR SASMITARANI S HASINI,HISTOR Y		552/16.03.2023	5000	WOMAN'S DAY TALK
97	SRI RANJAN SAHU, JAS		557/21.03.2023	10000	OFFICE IMPREST MONEY
98	SRI RANJAN SAHU, JAS		571/29.03.2023	15000	OFFICE IMPREST MONEY
		TOTAL:-		21,95,100.00	
		Cash BookTotal:-		75,56,934.00	
2	G.M.University(EXAM) Cash Book:-				
1	DR DEBASIS BEHERA	2021-22	NIL/11.03.2022	700000	PREPARE OF QUESTION
		TOTAL:-		7,00,000.00	
1	DR DEBASIS BEHERA	2022-23	07.04.2022	700000	EXAMINATION
2	DR DEBASIS BEHERA		11.05.2022	700000	EXAMINATION
3	DR DEBASIS BEHERA		30.06.2022	700000	EXAMINATION
4	DR DEBASIS BEHERA		19.07.2022	700000	EXAMINATION
5	DR DEBASIS BEHERA		24.08.2022	700000	EXAMINATION
6	DR DEBASIS BEHERA		12.09.2022	700000	EXAMINATION
7	DR DEBASIS BEHERA		27.09.2022	600000	EXAMINATION
8	DR DEBASIS BEHERA		13.12.2022	700000	EXAMINATION
9	DR DEBASIS		10.01.2023	700000	EXAMINATION

	BEHERA				
10	DR DEBASIS BEHERA		17.02.2023	700000	EXAMINATION
11	DR DEBASIS BEHERA		18.03.2023	600000	EXAMINATION
		TOTAL:-		75,00,000.00	
		Cash BookTotal:-		82,00,000.00	
3	HVET Cash Book:-				
1	SRI AMIT KUMAR HOTA, JAS	2021-22	09.09.2021	2000	PMU RUSA MEETING
2	SRI AMIT KUMAR HOTA, JAS		66/28.10.2021	40000	28TH SYNDICATE MEETING EXP.
3	SRI AMIT KUMAR HOTA, JAS		84/27.01.2022	35000	29th SYNDICATE MEETING EXP.
4	DR SUSANTA KUMAR DAS,PHYSICS		07.12.2021	2000	PLACEMENT PROGRAMME TATA POWER
		TOTAL:-		79,000.00	
		2022-23			
1	SRI AMIT KUMAR HOTA, JAS		11/05.05.2022	35000	30th SYNDICATE MEETING EXP.
2	SRI AMIT KUMAR HOTA, JAS		66/19.11.2022	45000	31st SYNDICATE MEETING EXP.
3	SRI TRINATH HOTA, PA TO VC		55/20.10.2022	5000	VC ONCLAVE SJSU, PURI
4	SRI TRINATH HOTA, PA TO VC		64/15.11.2022	20000	VC SECY & VC RES OFFICE EXPENDITURE
5	SRI TRINATH HOTA, PA TO VC		68/25.11.2022	10000	VC ATTENDING NATIONAL SEMINAR DELHI
6	SRI TRINATH HOTA, PA TO VC		85/02.01.2023	20000	VC SECY & VC RES OFFICE EXPENDITURE
7	SRI TRINATH HOTA, PA TO VC		95/01.02.2023	4000	VC VISIT TO BBSR FOR MEETING
8	SRI TRINATH HOTA, PA TO VC		98/15.02.2023	20000	VC SECY & VC RES OFFICE EXPENDITURE

9	SRI TRINATH HOTA, PA TO VC		107/20.03.2023	20000	VC SECY & VC RES OFFICE EXPENDITURE
10	DR CHANDAN SAHU,RO		83/31.12.2022	6000	RELEASE OF UNIV CALENDER
11	DR MADHUMITA PANDA, COMP. SC.		86/05.01.2023	15000	DIST. LEVEL ALUMNI MEET
		TOTAL:-		2,00,000.00	
		Cash BookTotal:-		2,79,000.00	
4	Seminar Cash Book:-				
1	DR P MURALIDHAR SHARMA, ENGLISH	2021-22	36/24.02.2022	8500	SRIMAD SAHU LECTURE SERIES
2	SRI SUBASH CHANDRA JHAN KAR,COMMERC E		37/10.03.2022	50000	NATIONAL SEMINAR
		TOTAL:-		58,500.00	
1	DR P MURALIDHAR SHARMA, ENGLISH	2022-23	42/16.02.2023	25000	PRAFULLA PATI LECTURE SERIES
2	DR PARAMTAP PRADHAN, HISTORY		13/29.10.2022	14000	UNITY DAY PHOTO EXHIBITION
3	DR ATUL KUMAR PRADHAN, HISTORY		9/29.09.2022	100000	RASI CONFERENCE
4	DR ATUL KUMAR PRADHAN, HISTORY		11/29.10.2022	25000	NATIONAL WORKSHOP
5	DR ATUL KUMAR PRADHAN, HISTORY		33/05.01.2023	93750	NATIONAL SEMINAR
6	DR BIBHU KALYAN MOHANTY, ANT HROPOLOGY		12/29.10.2022	25000	NATIONAL WORKSHOP
7	DR SANTOSH KUMAR SETHI, BIO-		14/29.12.2022	15000	VIGILANCE AWARENESS

	TECHNOLOGY				
8	DR SANTOSH KUMAR SETHI, BIO-TECHNOLOGY		38/12.01.2023	15000	NATIONAL SEMINAR
9	DR SASMITA RANI SHASINI, HISTORY		17/11.11.2022	8500	WOMEN REPRODUCTIVE RIGHT
10	DR SANJUKTA PADHI, PSYCHOLOGY		19/15.11.2022	15000	NATIONAL SEMINAR
11	DR SANJUKTA PADHI, PSYCHOLOGY		35/05.01.2023	15000	PUBLICATION OF BOOK
12	DR KESHAB CHANDRA RATH,POL Sc		20/24.11.2022	30000	NATIONAL SEMINAR
13	DR SUNELI DEI, SANSKRIT		21/03.12.2022	30000	NATIONAL SEMINAR
14	DR LAXMIPRIYA BEHERA, ODIA		22/06.12.2022	15000	NATIONAL SEMINAR
15	DR ALEKHA KUMAR SUTAR, CHEMISTRY		23/07.12.2022	137000	NATIONAL WORKSHOP
16	DR ALEKHA KUMAR SUTAR, CHEMISTRY		27/14.12.2022	30000	NATIONAL WORKSHOP
17	DR SUBHANKARI PATI, PHILOSOPHY		25/13.12.2022	30000	NATIONAL WORKSHOP
18	MISS BANITA MAHANANDIA, POL SC		30/17.12.2022	150000	NATIONAL WORKSHOP
19	DR MEERA SWAIN, ANTHR OPOLOGY		31/17.12.2022	15000	NATIONAL SEMINAR
20	DR BIJAYA LAXMI PANIGRAHI, MATHEMATICS		32/23.12.2022	5000	NATIONAL MATH DAY
21	DR MADHUMITA PANDA, COMP. SC.		34/05.01.2023	15000	NATIONAL SEMINAR
22	DR PRIYABRATA PANDA, COMMERCE		40/06.02.2023	25000	NATIONAL SEMINAR
23	DR ARABINDA		43/28.02.2023	15000	PUBLICATION

	SHARMA, GEOGRAPHY				OF BOOK
24	DR PRANATI PUROHIT, PHYSICS		45/01.03.2023	20000	NATIONAL SEMINAR
25	DR RANJAN SETHI, ODIA		46/06.03.2023	20000	IPR WORKSHOP
26	DR HIMANSU SEKHAR SAMAL, PHILOSOPHY		48/18.03.2023	30000	PHILOSOPHY DAY
				9,18,250.00	
		Cash BookTotal:-		9,76,750.00	
5	Self Finance Cash Book:-				
1	DR SUSANTA KUMAR DAS, PROF OF PHYSICS	2021-22	18/08.11.2021	15000	DEPT. IMPREST MONEY-BSC IST
		TOTAL:-		15,000.00	
1	DR SRINIBASH DASH, MBA	2022-23	25/15.09.2022	15000	DEPT IMPREST MONEY
2	DR SRINIBASH DASH, MBA		49/14.12.2022	40000	INDUSTRIAL VISIT
3	DR SRINIBASH DASH, MBA		64/01.03.2023	15000	DEPT IMPREST MONEY
4	DR SRINIBASH DASH, MBA		65/01.03.2023	15000	DEPT IMPREST MONEY
5	DR SRINIBASH DASH, MBA		70/20.03.2023	37000	REPAIRING WORK OF FURNITURE
		TOTAL:-		1,22,000.00	
		Cash BookTotal:-		1,37,000.00	
6	Integrated BEd Cash Book:-				
1	DR PARTHA SARATHI MALLIK	2022-23	19.12.2022	30000	GLOBAL ISSUE AWARNNESS PROGRAMME
2	DR PARTHA SARATHI MALLIK		19.12.2022	30000	SOCIAL AWERNNESS PROGRAMME
3	DR PARTHA SARATHI MALLIK		09.03.2023	50000	BEAUTIFICATIO N OF SPACE INFRONT OF SCHOOL OF EDUCATION

4	DR PARTHA SARATHI MALLIK		17.03.2023	3000	INTERNSHIP PROGRAMME
5	DR PARTHA SARATHI MALLIK		27.03.2023	150000	NATIONAL SEMINAR
		TOTAL:-		2,63,000.00	
		Cash BookTotal:-		2,63,000.00	
		Grand Total:-		174,12,684.00	

PARA-8-4: DETAILS OF ADVANCE ADJUSTED DURING THE FY-20221-22 & 2022-23(PERIOD COVER UNDER AUDIT):-

During the period covered under audit i.e. 2021-22 & 2022-23 a total sum of Rs **1,57,05,636.00** & Rs **2,66,15,490.00** was adjusted respectively in different cash books. The details of adjustment are furnished below.

FOR THE YEAR 2021-22:-

SI No.	Name & Designation of Advance Holder	Year	Adv Paid Vr No/Date	Amount of Adv.Adjusted	Purpose of Advance	Adv.Adjustme nt VR No./Date
1	G.M.Universit y(GEN) Cash Book:-					
	Executive Engg.(R & B-Div-1), Sambalpur	2017-18:-	21.04.2017	1,04,49,796.00	Infrastructure Dev. Work	
			TOTAL	10449796.00		
	DR SAROJA MEHER, COMM	2018-19	NIL/12.09.18	30,000.00	GANESH PUJA 2018	
	DR. RAKESH KU MISHRA, SNS		NIL/28.11.18	15,000.00	NCC MEET	
	DR. SIBAJI SHANKAR NAIK, ZOOLOGY		NIL/28.01.2019	110000.00	ANNUAL ATHELATIC MEET	
	DR. SIBAJI SHANKAR NAIK, ZOOLOGY		1/08.02.19	10,000.00	INTER UNI CRICKET TOURNAMENT	
			TOTAL	1,65,000.00		
	DR. RAKESH KU MISHRA,	2019-20	NILL/06.04.19	30,540.00	NCC UNIT DRILL EXPEN	

	SNS				DITURE	
	DR. S C ACHAR YA,COMM		4/23.07.19	10,000.00	IMPREST MONEY	
	DR. LAMBODHAR SAHU, ODIA		8/24.07.19	10,000.00	IMPREST MONEY	
	DR. LAMBODHAR SAHU, ODIA		7/29.08.19	15,000.00	WELCOME CEREMONY	
	DR. LAMBODHAR SAHU, ODIA		9/29.08.19	24,900.00	WELCOME CEREMONY	
	SRI SATYABAN BEHERA, MBA		4/30.08.19	9,600.00	WELCOME CEREMONY	
	SRI SATYABAN BEHERA, MBA		5/30.08.19	2,500.00	WELCOME CEREMONY	
	DR. R BARAL, EDU		NILL/19.09.19	7,500.00	WELCOME CEREMONY	
	DR. DHARMARAJ BAG, SNS		1/21.09.19	25,000.00	CELEBRATIO N OF SNS DAY	
	SRI LINGARAJ BEHERA, PEO		NILL/30.10.19	9,000.00	AIIV CHAMPI ONSHIP	
	DR. RANJAN SAHU, STAT		3/14.11.19	10,000.00	IMPREST MONEY	
	SRI LINGARAJ BEHERA, PEO		2/02.12.19	70,000.00	EAST ZONE INTER UNV KABADI TOUR NAMENT	
	SRI LINGARAJ BEHERA, PEO		NILL/27.12.19	75,000.00	EAST ZONE INTER UNV CRICKET TOU RNAMENT	
	MISS DIBYANI SUKLA, PEO		NILL/28.12.19	28,000.00	All ATHELATIC C HAMPIONSHI P	
	DR. RANJAN SAHU, STAT		1/13.01.20	6,000.00	STUDY TOUR	
	DR. RANJAN SAHU, STAT		10/26.02.20	2,100.00	FARWEL CEREMONY	
	DR. SATYABAN		2/29.02.20	1,700.00	FARWEL CEREMONY	

	BEHERA, B SC					
			TOTAL	3,36,840.00		
	DR.Parthasara thi Mallick,Edn.	2020-21	142/25.09.202 0	95,000.00	UG Admission 2020-21	
	DR.Parthasara thi Mallick,Edn.		156/12.10.202 0	95,000.00	UG Admission 2020-21	
	DR.Parthasara thi Mallick,Edn.		177/16.10.202 0	15,000.00	Imprest money	
	DR. Ranjan Kumar Sahoo, Statistic		206/02.11.202 0	90,000.00	PG Admission 2020-21	
	DR. Ranjan Kumar Sahoo,		267/03.12.202 0	15,000.00	IMPREST MONEY	
	DR. Alekha Kumar Sutar,C hemistry		265/03.12.202 0	15,000.00	IMPREST MONEY	
	DR. Alekha Kumar Sutar,C hemistry		300/18.12.202 0	300000.00	M PHIL & P HD ADMISSION	
	Sri Sibabrata Das, Geography		273/04.12.202 0	15,000.00	IMPREST MONEY	
	DR. Susanta Kumar Das, Physics		274/04.12.202 0	15,000.00	IMPREST MONEY	
	DR. Santosh Kumar Sethi, Biotech		275/04.12.202 0	15,000.00	IMPREST MONEY	
	DR. Smt Bijayalaxmi Panigrahi, Math		279/07.12.202 0	8,000.00	IMPREST MONEY	
	DR. Smt Laxmipriya Behera, Odia		278/07.12.202 0	8,000.00	IMPREST MONEY	
	DR. Umakanta Mishra, History		282/09.12.202 0	8,000.00	IMPREST MONEY	
	DR. ANJALI TRIPHATY, ENG		283/10.12.202 0	8,000.00	IMPREST MONEY	
	DR. Rupashree Goswami, Psy		289/14.12.202 0	15,000.00	IMPREST MONEY	
	DR. Nibedita Natha, Anthro		290/14.12.202 0	15,000.00	IMPREST MONEY	
	DR. PRAVATI PANDA, ECO		296/16.12.202 0	8,000.00	IMPREST MONEY	

	DR. Manosmita Mahapatra, Socio		297/17.12.2020	8,000.00	IMPREST MONEY	
	DR. GYANA RANJAN SWAIN, POL Sc		329/05.01.2021	8,000.00	IMPREST MONEY	
	DR. SRINIBAS DASH, I/C Direc- SF		362/25.01.2021	20,000.00	IMPREST MONEY	
	SRI NIHAR RANJAN NAYAK, CARPENTER		395/10.02.2021	15,000.00	Reparing of furniture	
	SRI NIHAR RANJAN NAYAK, CARPENTER		434/04.03.2021	15,000.00	Reparing of furniture	
	DR. Debasish Behera, Chem		398/11.02.2021	15,000.00	REFRESHMENT OF NCC Cadet	
	Sri Dillip Kumar Parida, PA to Registrar		436/04.03.2021	5,000.00	Maint. Of Generator	
	DR. Pradeep Ku Panda, BBRC		459/31.03.2021	10,000.00	Seminar & Symposia	
	DR. Pradeep Ku Panda, BBRC		460/31.03.2021	5,000.00	IMPREST MONEY	
	DR. Shyama Ch. Acharya,COM		392/09.02.2021	8,000.00	IMPREST MONEY	
	DR. HEMA KU NAIK, COE		393/09.02.2021	15,000.00	IMPREST MONEY	
	Sri Suranga Barik, Jr Asst		432/31.03.2021	5,000.00	OFFICE EXPENCES	
			TOTAL	8,69,000.00		
	SMT DIBYANI SHUKLA, PEO	2021-22	13.08.2021	3100.00	INDEPENDENCE DAY CELEBRATION	175/24.09.2021
	PROF MOHIN MOHAMMAD, PHILOSOPHY		09.04.2021	10000.00	ACADEMIC COUNCIL-2020-21	176/24.09.2021
	DR P MURALIDHAR SHARMA, ENGLISH		08.12.2021	15000.00	LITERARY & CULTURAL EVENT 2021	353/07.02.2022

	SRI SURANGA BARIK, JAS		08.06.2021	5000.00	OFFICE IMPREST MONEY	112/10.08.2021
	SRI SURANGA BARIK, JAS		29.07.2021	5000.00	OFFICE IMPREST MONEY	137/25.08.2021
	SRI SURANGA BARIK, JAS		17.08.2021	5000.00	OFFICE IMPREST MONEY	205/27.10.2021
	SRI SURANGA BARIK, JAS		15.11.2021	5000.00	OFFICE IMPREST MONEY	354/08.02.2022
	SRI DILLIP KUMAR PARIDA, PATO REGISTRAR		07.06.2021	5000.00	MAINTENANCE OF GENERATOR	68/28.06.2021
	SRI DILLIP KUMAR PARIDA, PATO REGISTRAR		29.06.2021	5000.00	MAINTENANCE OF GENERATOR	95/26.07.2021
	SRI DILLIP KUMAR PARIDA, PATO REGISTRAR		10.08.2021	5000.00	MAINTENANCE OF GENERATOR	147/03.09.2021
	PROF GYANA RANJAN SWAIN, POL. SCIENCE		08.11.2021	8000.00	DEPARTMENT IMPREST MONEY	266/07.12.2021
	DR ALEKHA KUMAR SUTAR, CHEMISTRY		08.04.2021	45000.00	CHEMICALS & FERTILIZER	77/07.07.2021
	PROF MOHIN MOHAMMAD, PHILOSOPHY		16.09.2021	30000.00	BOS MEETING	357/09.02.2022
	PROF PRADIP KUMAR PANDA,BBRC		170/21.09.2021	20000.00	BBRC NATIONAL SEMINAR	207/27.10.2021
	SRI ASHISH KUMAR PATEL, SYSTEM MANAGER		11.06.2021	7000.00	ZOOM VIDEO SOFTWARE	73/30.06.2021
			TOTAL	173100.00		
			CASH BOOK TOTAL	119,93,736.00		
2	GM University					

	Exam Cash Book					
	SRI PRAMOD KUMAR SAMAL	2021-22	NIL/25.03.2021	200000.00	EXAMINATION	202/04.09.2021
	SRI KESAB CHANDRA RATHA		NIL/25.03.2021	100000.00	EXAMINATION	203/04.09.2021
	DR HEMA KUMAR NAYAK (COE)		NIL/29.03.2021	800000.00	EXAMINATION	187/30.04.2021
	DR HEMA KUMAR NAYAK (COE)		NI/L08.06.2021	700000.00	EXAMINATION	193/22.06.2021
	DR HEMA KUMAR NAYAK (COE)		NIL/30.06.2021	500000.00	EXAMINATION	197/31.07.2021
	DR DEBASIS BEHERA		NIL/21.09.2021	500000.00	EXAMINATION	216/20.11.2021
	DR DEBASIS BEHERA		NIL/28.10.2021	700000.00	EXAMINATION	229/07.03.2022
			TOTAL	3500000.00		
			CASH BOOK TOTAL	3500000.00		
3	HVET Cash Book					
	DHARMARAJ BAG LECT SANSKRIT	2018-19	1.10.18	13,900.00	PLATINUM JUBILEE	
			TOTAL	13900.00		
	DR DILLIP KUMAR PARIDA, PA TP REGISTRAR	2021-22	02.09.2021	5000.00	GENERATOR FUEL	58/22.09.2021
	SRI TRINATH HOTA, PA TO VC		08.04.2021	15000.00	VC RES OFFICE EXPENDITURE	32/29.06.2021
	SRI TRINATH HOTA, PA TO VC		11.06.2021	15000.00	VC RES OFFICE EXPENDITURE	33/29.06.2021
	SRI TRINATH HOTA, PA TO VC		29.06.2021	15000.00	VC RES OFFICE EXPENDITURE	42/10.08.2021
	SRI TRINATH HOTA, PA TO VC		30.07.2021	15000.00	VC RES OFFICE EXPENDITURE	49/25.08.2021
	SRI TRINATH		02.09.2021	20000.00	VC SECY &	65/28.10.2021

	HOTA, PA TO VC				VC RES OFFICE EXPENDITURE	
	SRI TRINATH HOTA, PA TO VC		30.09.2021	20000.00	VC SECY & VC RES OFFICE EXPENDITURE	71/01.12.2021
	SRI TRINATH HOTA, PA TO VC		28.10.2021	20000.00	VC SECY & VC RES OFFICE EXPENDITURE	91/24.03.2022
	SRI TRINATH HOTA, PA TO VC		01.12.2021	20000.00	VC SECY & VC RES OFFICE EXPENDITURE	92/24.03.2022
			TOTAL	145000.00		
			CASH BOOK TOTAL	158900.00		
4	Seminar and Workshop Cash Book					
	DR NIRJHARANI TRIPATHY, ENGLISH	2021-22	01.11.2021	3000.00	VIGILANCE AWARENESS WEEK	31/04.12.2021
			TOTAL	3000.00		
			CASH BOOK TOTAL	3000.00		
5	Self Finance Cash Book					
	SRI SURANGA BARIK, JAS	2021-22	07/02.07.2021	50000.00	SYNDICATE MEETING ON 02.07.2021	22/07.12.2021
			TOTAL	50000.00		
			CASH BOOK TOTAL	50000.00		
			GRAND TOTAL	157,05,636.00		

FOR THE YEAR 2022-23:-

Sl No.	Name & Designation of Advance Holder	Year	Adv Paid Vr No/Date	Amount of Adv.Adjusted	Purpose of Advance	Adv.Adjustment VR No./Date
1	G.M.University(GEN) Cash					

	Book:-					
	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		
	Executive Engg.(PH-Div-1), Sambalpur	2016-17:-	123(A)/01.12.16	11726216.00	Renovation of W/S,S/I & S/D	
			TOTAL:-	11726216.00		
	DR. RAKESH KU MISHRA, SNS	2019-20	2/21.09.19	45,000.00	NCC EXPENSES	
			TOTAL:-	45,000.00		
	DR. Ranjan Kumar Sahoo, Statistic	2020-21	277/03.02.2021	73,000.00	IMPREST MONEY	
	DR. SADAN KU PAUL, HINDI		448/25.03.2021	8,000.00	IMPREST MONEY	
			TOTAL:-	81,000.00		
	SMT DIBYANI SHUKLA, PEO	2021-22	344/25.01.2022	2500.00	REPUBLIC DAY CELEBRATION	
	PROF MOHIN MOHAMMAD, PHILOSOPHY		185/04.10.2021	10000.00	ACADEMIC COUNCIL-2021-22	
	PROF MOHIN MOHAMMAD, PHILOSOPHY		189/07.10.2021	25000.00	ACADEMIC COUNCIL-2021-23	
	DR P MURALIDHAR SHARMA, ENGLISH		10.03.2022	10000.00	INTERNATIONAL WOMENS DAY 2022	
	DR P MURALIDHAR SHARMA, ENGLISH		403/11.03.2022	28000.00	ODISHA INTER UNIV COMPETITION 2022	
	SRI LINGARAJ BEHERA, PEO		01.06.2021	9700.00	GARDENING WORK	
	DR RANJAN KUMAR SAHOO, STATISTICS		08.11.2021	15000.00	DEPARTMENT IMPREST MONEY	
	DR SUNELI DEI, SANSKRIT		05.11.2021	8000.00	DEPARTMENT IMPREST MONEY	

	DR ANJALI TRIPATHY, ENGLISH		238/10.11.2021	8000.00	DEPARTMENT IMPREST MONEY	
	DR ALEKHA KUMAR SUTAR, CHEMISTRY		23.11.2021	15000.00	DEPARTMENT IMPREST MONEY	
	PROF MOHIN MOHHAMAD, PHILOSOPHY		231/08.11.2021	8000.00	DEPARTMENT IMPREST MONEY	
	DR PARTHA SARATHI MALLIK, EDUCATION		09.11.2021	15000.00	DEPARTMENT IMPREST MONEY	
	SRI SURANGA BARIK, JAS		02.11.2021	10000.00	OFFICE IMPREST MONEY	
	SRI SURANGA BARIK, JAS		14.12.2021	10000.00	OFFICE IMPREST MONEY	
	SRI SURANGA BARIK, JAS		326/12.01.2022	5000.00	OFFICE IMPREST MONEY	
	DR NIBEDITA NATH, ANTHROPOLOGY		15.11.2021	15000.00	DEPARTMENT IMPREST MONEY	
	DR MANOSMITA MAHAPATRA, SOCIOLOGY		229/08.11.2021	8000.00	DEPARTMENT IMPREST MONEY	
	DR UMAKANTA MISHRA, HISTORY		09.11.2021	8000.00	DEPARTMENT IMPREST MONEY	
	DR BIJAYALAXMI PANIGRAHI, MATHEMATICS		230/08.11.2021	8000.00	DEPARTMENT IMPREST MONEY	
	DR ARABINDA SHARMA, GEOGRAPHY		227/08.11.2021	15000.00	DEPARTMENT IMPREST MONEY	
	SMT SHAKUNTALA SINGH, JAS		23.11.2021	13000.00	GUEST FACULTY RECRUITMENT	
	SRI LINGARAJ BEHERA, PEO		288/15.12.2021	5000.00	INTER UNIVERSITY SPORTS	
	SMT DIBYANI		22.12.2021	7900.00	INTER UNIV	

	SHUKLA, PEO				SPORTS KABADDI-W	
	PROF MOHIN MOHHAMAD, PHILOSOPHY		26.08.2021	469382.00	CPET 2021	
	DR PRAMOD KUMAR SAMAL, PHYSICS		378/24.02.202 2	85000.00	PHD ADMN 2021-22	
	DR CHANDAN SAHU, RESEA RCH OFFICER		404/23.03.202 2	40000.00	ACADEMIC AUDIT 2021-22	
	DR CHANDAN SAHU, RESEA RCH OFFICER		27/21.04.2022	25000.00	ACADEMIC COUNCIL MEETING 2022-23	
	PROF PRADIP KUMAR PANDA, BBRC		359/09.02.202 2	40000.00	BBRC NATIONAL SEMINAR	
	SMT PUSPANGINI PATTNAIK, ASST LIBRARIAN		04.06.2021	5000.00	LIBRARY IMPREST MONEY	
	M/S IDCOL SOFTWARE LTD.	2021-22:-	315/04.01.202 2	202488.00	E-OFFICE IMP LEMENTATIO N	
			TOTAL	1125970.00		
	DR UMA CHARAN PATI, ECONOMICS	2022-23	352/17.11.202 2	16050.00	WELCOME CEREMONY	
	DR PRABHATI PANDA, ECONOMICS		129/24.06.202 2	10050.00	FAREWELL CEREMONY	255/27.09.202 2
	DR SRINIBASH DASH, MBA		129/24.06.202 2	4800.00	FAREWELL CEREMONY BBA	226/12.09.202 2
	DR SRINIBASH DASH, MBA		129/24.06.202 2	4500.00	FAREWELL CEREMONY MBA	227/12.09.202 2
	DR SRINIBASH DASH, MBA		129/24.06.202 2	4500.00	FAREWELL CEREMONY MBA-FM	228/12.09.202 2
	DR SRINIBASH DASH, MBA		358/17.11.202 2	9600.00	WELCOME CEREMONY BBA	451/28.12.202 2
	DR		356/17.11.202	4500.00	WELCOME	510/16.02.202

	SRINIBASH DASH,MBA		2		CEREMONY MBA-FM	3
	SRI NILAMADHAV PRADHAN,SW O		491/24.01.202 3	14000.00	DRUMS PURCHASE FOR GMU	14/06.04.2023
	DR RANJAN KUMAR SAHO O,STATISTIC S		129/24.06.202 2	2925.00	FAREWELL CEREMONY	425/17.12.202 2
	DR JAYENDRA KUMAR SINGH, LIB. & INF. SCIENCE		129/24.06.202 2	1500.00	FAREWELL CEREMONY	507/16.02.202 3
	DR JAYENDRA KUMAR SINGH, LIB. & INF. SCIENCE		348/17.11.202 2	1500.00	WELCOME CEREMONY	508/16.02.202 3
	DR LAXMIPRIYA BEHERA, ODIA		09/12.04.2022	2000.00	DEATH ANNIV ERSARY GANGADHAR MEHER	62/07.05.2022
	DR LAXMIPRIYA BEHERA, ODIA		129/24.06.202 2	6375.00	FAREWELL CEREMONY	258/27.09.202 2
	DR LAXMIPRIYA BEHERA, ODIA		189/10.08.202 2	20000.00	GANGADHAR MEHER JAYANTI	404/09.12.202 2
	DR LAXMIPRIYA BEHERA, ODIA		349/17.11.202 2	9975.00	WELCOME CEREMONY	447/28.12.202 2
	DR SUNELI DEI, SANSKRIT		206/29.08.202 2	8300.00	SANSKRIT DAY	461/04.01.202 3
	DR ANJALI TRIPATHY, ENGLISH		129/24.06.202 2	6225.00	FAREWELL CEREMONY	223/12.9.2022
	DR ANJALI TRIPATHY, ENGLISH		362/17.11.202 2	9675.00	WELCOME CEREMONY	460/04.01.202 3
	DR ALEKHA KUMAR SUTAR, CHEMISTRY		129/24.06.202 2	4875.00	FAREWELL CEREMONY	310/02.11.202 2
	DR		359/17.11.202	5775.00	WELCOME	448/28.12.202

	MADHUMITA PANDA, COMPUTER SCIENCE		2		CEREMONY COMP SC	2
	DR MADHUMITA PANDA, COMPUTER SCIENCE		360/17.11.2022	2250.00	WELCOME CEREMONY MCA	449/28.12.2022
	DR BIJAYALAXMI PANIGRAHI, MATHEMATICS		129/24.06.2022	7050.00	FAREWELL CEREMONY	450/28.12.2022
	PROF GYANA RANJAN SWAIN, POL. SCIENCE		129/24.06.2022	9900.00	FAREWELL CEREMONY	446/28.12.2022
	DR ARABINDA SHARMA, GEOGRAPHY		129/24.06.2022	3675.00	FAREWELL CEREMONY	224/12.09.2022
	SRI AMARENDRA KHAMARI, JAS		10/12.04.2022	1700.00	PARIKSHA PE CHARCHA-2022	126/28.06.2022
	DR ATUL KUMAR PRADHAN, HISTORY		102/10.06.2022	30000.00	EXCAVATION BARPALI	403/08.12.2022
	DR ATUL KUMAR PRADHAN, HISTORY		129/24.06.2022	9375.00	FAREWELL CEREMONY	409/13.12.2022
	DR MEERA SWAIN, ANTHROPOLOGY		129/24.06.2022	3300.00	FAREWELL CEREMONY	257/27.09.2022
	DR MEERA SWAIN, ANTHROPOLOGY		146/05.07.2022	25000.00	78TH FOUNDATION DAY	232/03.09.2022
	DR MEERA SWAIN, ANTHROPOLOGY		351/17.11.2022	3300.00	WELCOME CEREMONY	03.02.2023
	DR HIMANSU SEKHAR SAMAL, PHILOSOPHY		129/24.06.2022	4575.00	FAREWELL CEREMONY	259/27.09.2022
	DR BANITA MAHANANDIA, POL. SCIENCE		194/25.08.2022	3000.00	INTERNATIONAL YOUTH DAY	344/17.11.2023

	DR SINGH SUBHALAXMI BAIDHAR, POL. SCIENCE		207/29.08.202 2	8000.00	EXTENSION PROGRAMME	402/08.12.202 2
	SRI SURANGA BARIK, JAS		04/06.04.2022	5000.00	OFFICE IMPREST MONEY	63/09.05.2022
	SMT PUSPANGINI PATTNAIK, ASST LIBRARIAN		31/22.04.2022	60000.00	COLOURING OF WOODEN FURNITURE AND PLASTIC WARE	253/21.09.202 2
	DR CHANDAN SAHU, RESEARCH OFFICER		184/05.08.202 2	8000.00	URGENT PURCHASE OF PAPER	282/11.10.202 2
	DR ATUL KUMAR PRADHAN, HISTORY		185/05.08.202 2	8000.00	DEPARTMEN T IMPREST MONEY	407/13.12.202 2
	DR SANJUKTA PADHI, PSYCHOLOG Y		140/04.07.202 2	15000.00	DEPARTMEN T IMPREST MONEY	312/02.11.202 2
	DR SANJUKTA PADHI, PSYCHOLOG Y		230/13.09.202 2	15000.00	DEPARTMEN T IMPREST MONEY	444/28.12.202 2
	DR HIMANSU SEKHAR SAMAL, PHILOSOPHY		153/12.07.202 2	8000.00	DEPARTMEN T IMPREST MONEY	497/03.02.202 2
	SRI CHINTAMANI KISAN,JAS		149/07.07.202 2	5000.00	OFFICE IMPREST MONEY	322/11.11.202 2
	SRI CHINTAMANI KISAN,JAS		166/20.07.202 2	5000.00	OFFICE IMPREST MONEY	322/11.11.202 2
	SRI CHINTAMANI KISAN,JAS		195/25.08.202 2	10000.00	OFFICE IMPREST MONEY	323/11.11.202 2
	SRI CHINTAMANI KISAN,JAS		231/13.09.202 2	10000.00	OFFICE IMPREST MONEY	401/08.12.202 2
	SRI CHINTAMANI KISAN,JAS		288/19.10.202 2	10000.00	OFFICE IMPREST MONEY	463/04.01.202 3

	SRI CHINTAMANI KISAN,JAS		421/17.12.2022	15000.00	OFFICE IMPREST MONEY	513/23.02.2023
	DR ATUL KUMAR PRADHAN, HISTORY		375/21.11.2022	4000.00	WORLD HERITAGE WEEK	462/04.01.2023
	DR CHANDAN SAHU,RESEARCH OFFICER		27/21.04.2022	25000.00	ACADEMIC COUNCIL MEETING 2022-23	515/23.02.2023
	PROF PRADIP KUMAR PANDA,BBRC		79/13.05.2022	20000.00	SHIFTING OF BBRC OFFICE	405/09.12.2022
	PROF PRADIP KUMAR PANDA,BBRC		86/25.05.2022	13000.00	JAYANTI, BAKRUTA COMPETITION	406/09.12.2022
	PROF PRADIP KUMAR PANDA,BBRC		165/19.07.2022	50000.00	TRANSLATION WORKSHOP	422/17.12.2022
	PROF PRADIP KUMAR PANDA,BBRC		283/11.10.2022	10000.00	GANDHI JAYANTI	426/17.12.2022
	PROF PRADIP KUMAR PANDA,BBRC		330/14.11.2022	13000.00	BBRC LECTURE SERIES	423/17.12.2022
	DR ANJALI TRIPATHY, ENGLISH		01/14.09.2022	25000.00	PROF P PATI MEMORIAL LECTURE SEREIS	02/03.01.2023
			TOTAL	592250.00		
			CASH BOOK TOTAL	20179320.00		
2	GM University Exam Cash Book					
	DR PRAMOD KUMAR SAMAL, PHY	2020-21	NILL/25.03.2021	2,00,000.00	PREPARE OF QUESTION	
	DR KESHAB CHANDRA RATH,POL Sc		NILL/25.03.2021	1,00,000.00	PREPARE OF QUESTION	
	DR HEMA KUMAR NAYAK, COE		NILL/31.03.2021	8,00,000.00	VALUATION & CONDUCTING EXAM	
			TOTAL:-	11,00,000.00		
	DR DEBASIS BEHERA	2021-22	NIL/25.01.2022	650000.00	PREPARE OF QUESTION	

			TOTAL:-	650000.00		
			CASH BOOK TOTAL	1750000.00		
3	HVET Cash Book					
	R K PRADHAN RETIERED PROF	2019-20		5,00,000.00	ARR SALARY	
	SATYANARAYAN DEHURY,RETI RED READER CHEM			5,00,000.00	ARR SALARY	
	R K SANDHA,RE TIERED READER CHEMISTRY			5,00,000.00	ARR SALARY	
	NIRAKARA NAIK,READER ODIYA			5,00,000.00	ARR SALARY	
	KAMADEBA SAHU,RETD READER ENGLISH			5,00,000.00	ARR SALARY	
	BINOD KU AC HARYA,RETD READER PHYSICS			5,00,000.00	ARR SALARY	
	PANKAJINI MOH APATRA,RET D READER ECONOMICS			5,00,000.00	ARR SALARY	
	YASOBANTI PATEL,RETD READER PHYSICS			5,00,000.00	ARR SALARY	
			TOTAL:-	40,00,000.00		
	DR. SITAKA P ANDA,POL.Sc	2020-21	115/20.03.202 1	30,000.00	MO COLLEGE ABHIYAN PROGRAMME	
			TOTAL:-	30,000.00		
	SRI TRINATH HOTA, PA TO VC	2021-22	28.02.2022	20000.00	VC SECY & VC RES OFFICE EXPE NDITURE	
	DR CHANDAN		18.12.2021	4000.00	E OFFICE IMP	

	SAHU,RO				LEMENTATIO N MEETING	
	DR CHANDAN SAHU,RO		14.02.2022	5000.00	E OFFICE INA UGURATION	
			TOTAL:-	29000.00		
	DR SIKATA PANDA, POL. SCIENCE	2022-23	08/26.04.2022	1000	UNIV ALUMNI COMMITTEE MEETING	21/16.06.2022
	SRI TRINATH HOTA, PA TO VC		15/10.05.2022	20000	VC SECY & VC RES OFFICE EXPE NDITURE	45/16.09.2022
	SRI TRINATH HOTA, PA TO VC		27/02.07.2022	20000	VC SECY & VC RES OFFICE EXPE NDITURE	78/16.12.2022
	SRI TRINATH HOTA, PA TO VC		36/06.08.2022	20000	VC SECY & VC RES OFFICE EXPE NDITURE	88/07.01.2023
	SRI TRINATH HOTA, PA TO VC		37/06.08.2022	6170	VC OFFICIAL VEHICLE SERVICING	52/30.09.2022
	SRI TRINATH HOTA, PA TO VC		41/13.09.2022	20000	VC SECY & VC RES OFFICE EXPE NDITURE	79/16.12.2022
	SRI TRINATH HOTA, PA TO VC		54/10.10.2022	20000	VC SECY & VC RES OFFICE EXPE NDITURE	77/16.12.2022
	SRI TRINATH HOTA, PA TO VC		55/20.10.2022	5000	TA/DA FOR VC CONCLAVE AT SJSU,PURI	23/31.05.2023
	SRI TRINATH HOTA, PA TO VC		56/20.10.2022	23500	DRIVERS & ATTENDANT UNIFORM	99/23.02.2023
	SRI TRINATH HOTA, PA TO VC		64/15.11.2022	20000	VC SECY & VC RES OFFICE EXPE NDITURE	09/04.05.2023
	SRI TRINATH HOTA, PA TO VC		65/15.11.2022	5000	TA/DA FOR VC ROUND TABLE RAVENSHAW UNIVERSITY	87/07.01.2023
	DR CHANDAN SAHU,RO		38/10.08.2022	15000	NEW ADMINIS TRATION OFFICE INAU	74/08.12.2022

					GURATION	
			TOTAL:-	175670.00		
			CASH BOOK TOTAL	4234670.00		
4	Seminar and Workshop Cash Book					
	DR. MOHIN MOHAMMAD , PHIL	2019-20	NILL/11.02.20	1,25,000.00	NATIONAL SEMINAR	
	DR. ROJALIEN ROUT, LIBRARY & INF SC		2/19.02.20	1,00,000.00	NATIONAL SEMINAR	
	DR. RANJAN KU SAHU, STAT		NILL/24.02.20	20,000.00	LOCAL SEMINAR	
			TOTAL:-	2,45,000.00		
	DR GYANARA NJAN SWAIN, POL. Sc	2020-21	45/04.03.2021	5,000.00	CELEBRATION OF WOMENS DAY	
			TOTAL:-	5,000.00		
	DR UMA CHARAN PATI, ECONOMICS	2021-22	33/07.02.2022	30000.00	54TH ODISHA ECONOMIC CONFERENCE	
			TOTAL:-	30000.00		
			CASH BOOK TOTAL	280000.00		
5	Self Finance Cash Book					
	MISS SHAKUNTALA SINGH, JAS	2021-22	06/02.07.2021	1500.00	PERFORMANCE REVIEW MEETING	47/03.12.2022
	DR SRINIBASH DASH, CONTRACTUAL LECTURE, MBA		14/09.09.2021	30000.00	SELF FINANCE COURSE ADMISSION 2021-22	42/19.11.2022
	DR SRINIBASH DASH, CONTRACTUAL LECTURE, MBA		17/08.11.2021	15000.00	DEPT. IMPREST MONEY-MBA & MBA-FM	57/16.01.2023
			TOTAL:-	46500.00		
			CASH BOOK	46500.00		

			TOTAL			
6	Computer Science Cash Book					
	DR MADHUMITA PANDA, COMPUTER SCIENCE	2021-22	10.11.2021	16000.00	IMPEREST MONEY	08-19/21.04.2022
			TOTAL:-	16000.00		
			CASH BOOK TOTAL	16000.00		
7	Integrated BEd Cash Book:-					
	DR PARTHA SARATHI MALLIK	2021-22	24.11.22021	18000	SOCIAL ENRICHMENT PROGRAMME	11.04.2022
	DR PARTHA SARATHI MALLIK		06.11.2021	15000	HEALTH AND HYGINE PROGRAMME	11.04.2022
	DR PARTHA SARATHI MALLIK		25.02.2022	2000	REFRESHMENT COST IN MEETING	11.04.2022
			TOTAL:-	35,000.00		
	DR PARTHA SARATHI MALLIK	2022-23	27.04.2022	24000.00	INCENTIVE PROGRAMME	02.08.2022
	DR PARTHA SARATHI MALLIK		03.08.2022	50000.00	FACULTY DEVELOPMENT PROGRAMME	11.01.2023
			TOTAL:-	74000.00		
			CASH BOOK TOTAL	1,09,000.00		
			GRAND TOTAL	26615490.00		

PARA-8-5: ADVANCE OUTSTANDING MORE THAN ONE YEAR (ADVANCE PAID DURING THE FY-2020-21 & 2021-22 BUT NOT ADJUSTED TILL 31.03.2023:-{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.17412684.00 as on 31.03.2023 as furnished above, a total sum of Rs. 17,28,200.00 (Advance related to the FY-2020-21 & 21-22) has been remained un-adjusted till 31.03.2023 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 .

Hence a total sum of Rs 1728200.00 needs recovery from the following officials as surchargeable advance.

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
ADVANCE FOR MORE THAN ONE YEAR					
1	G.M.University(GEN) Cash Book:-				
1	DR. PRADOSH KU ACARYA,BOT	2020-21	291/14.12.2020	15,000.00	IMPREST MONEY
2	DR. Susanta Kumar Das, Director IQAC		423/25.02.2021	5,000.00	OFFICE EXPENCES
		TOTAL:-		20,000.00	
1	DR PRADOSH KUMAR ACHAR YA,BOTANY	2021-22	25/22.11.2021	15000.00	DEPARTMENT IMPREST MONEY
2	SRI LINGARAJ BEHERA, PEO		300/24.12.2021	60000.00	INTER UNIV SPORTS FOOTBALL
3	SRI LINGARAJ BEHERA, PEO		301/24.12.2021	60000.00	INTER UNIV SPORTS VOLEYBALL
4	SRI LINGARAJ BEHERA, PEO		03.01.2022	25000.00	INTER UNIV SPORTS KABADDI-M
5	DR PRIYABRATA PANDA,COMMERC E		223/05.11.2021	8000.00	DEPARTMENT IMPREST MONEY
6	DR JAYENDRA KUMAR SINGH, LIB. & INF. SCIENCE		220/05.11.2021	15000.00	DEPARTMENT IMPREST MONEY

7	DR LAXMIPRIYA BEHERA, ODIA		06.11.2021	8000.00	DEPARTMENT IMPREST MONEY
8	DR NAMITA SHADANGI, PHYSICS		03.12.2021	15000.00	DEPARTMENT IMPREST MONEY
9	SRI SURANGA BARIK, JAS		30.09.2021	5000.00	OFFICE IMPREST MONEY
10	DR SUSANTA KUMAR DAS, PHYSICS		221/05.11.2021	15000.00	DEPARTMENT IMPREST MONEY
11	DR SANTOSH KUMAR SETHI, BIO TECHNOLOGY		268/08.12.2021	15000.00	DEPARTMENT IMPREST MONEY
12	PROF GYANARANJAN SWAIN, POL. SCIENCE		361/14.02.2022	8000.00	DEPARTMENT IMPREST MONEY
13	SMT DIBYANI SHUKLA, PEO		24.02.2022	120000.00	ANNUAL ATHELETICS MEET 2021-22
14	SMT DIBYANI SHUKLA, PEO		07.03.2022	12700.00	INTER UNIVERSITY ATHELETICS MEET
15	SMT DIBYANI SHUKLA, PEO		09.03.2022	50000.00	INTER UNIV SPORTS BARIPADA
16	DR ALEKHA KUMAR SUTAR, CHEMISTRY		26.08.2021	170000.00	UG ADMISSION 2020-21
17	DR SAMBIT PANIGRAHI, ENGLISH		210/28.12.2021	100000.00	PG ADMN 2021
18	DR DILLIP KUMAR SAHOO, ZOOLOGY		10.03.2022	146000.00	BIO DIVERSITY PROJECT
19	PROF PRADIP KUMAR PANDA,BBRC		247/11.11.2021	8000.00	BBRC IMPREST MONEY
		TOTAL:-		8,55,700.00	
			Cash BookTotal:-	8,75,700.00	
2	G.M.University(EXAM) Cash Book:-				
1	DR DEBASIS	2021-22	NIL/11.03.2022	700000.00	PREPARE OF

	BEHERA				QUESTION
		TOTAL:-		7,00,000.00	
			Cash BookTotal:-	7,00,000.00	
3	HVET Cash Book:-				
1	SRI AMIT KUMAR HOTA, JAS	2021-22	09.09.2021	2000.00	PMU RUSA MEETING
2	SRI AMIT KUMAR HOTA, JAS		66/28.10.2021	40000.00	28TH SYNDICATE MEETING EXP.
3	SRI AMIT KUMAR HOTA, JAS		84/27.01.2022	35000.00	29th SYNDICATE MEETING EXP.
4	DR SUSANTA KUMAR DAS,PHYSICS		07.12.2021	2000.00	PLACEMENT PROGRAMME TATA POWER
		TOTAL:-		79,000.00	
			Cash BookTotal:-	79,000.00	
4	Seminar Cash Book:-				
1	DR P MURALIDHAR SHARMA, ENGLISH	2021-22	36/24.02.2022	8500.00	SRIMAD SAHU LECTURE SERIES
2	SRI SUBASH CHANDRA JHANKAR,COMMERC E		37/10.03.2022	50000.00	NATIONAL SEMINAR
		TOTAL:-		58,500.00	
			Cash BookTotal:-	58,500.00	
5	Self Finance Cash Book:-				
1	DR SUSANTA KUMAR DAS, PROF OF PHYSICS	2021-22	18/08.11.2021	15000.00	DEPT. IMPREST MONEY-BSC IST
		TOTAL:-		15,000.00	
			Cash BookTotal:-	15,000.00	
			Grand Total:-	17,28,200.00	

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).

Advance could only be paid in case of absolute necessity(Only in cases of exigencies for academic activities),

Advance should be regularly & promptly adjusted within the same financial year,

No second advance should be sanctioned unless previous advance was duly adjusted,

Any unspent balance of advance should be immediately refunded,

The Authority granting advance should be held responsible for any over payment,

Payment of advances should not be exhibited as final expenditure in cash book,

Payment & adjustment of advance should be recorded and watched through register of advance (In Form No. XI) W.r.t cash books,

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,

The Register of advance should be annually checked by the COF & duly attested,

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	DR SANTOSH KUMAR SETHI	ASST.PROFESSOR,BIO TECHNOLOGY	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	15000
2	SRI LINGARAJ BEHERA	PHYSICAL EDUCATION OFFICER	Gangadhar Meher University,Sambalpur	145000
3	DR. PRADOSH KU ACARYA	LECTURE IN BOTANY	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	30000
4	DR PRIYABRATA PANDA	ASST.PROFESSOR,COMMERCE	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	8000
5	DR JAYENDRA KUMAR SINGH	LECTURE IN LIBRARY INF.SC.	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	15000
6	DR LAXMIPRIYA BEHERA	ASST.PROFESSOR,ODIA	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	8000
7	DR NAMITA SHADANGI	ASST.PROFESSOR,PHYSICS	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	15000

8	SRI SURANGA BARIK	JUNIOR ASSISTANT	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	5000
9	DR.SUSANTA KUMAR DAS	Director IQAC	Gangadhar Meher University,Sambalpur	37000
10	PROF GYANARANJAN SWAIN	PROFESSOR,POL.S CIENCE	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	8000
11	SMT DIBYANI SHUKLA,	PHYSICAL EDUCATION OFFICER	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	182700
12	DR ALEKHA KUMAR SUTAR	ASST.PROFESSOR,CHEMISTRY	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	170000
13	DR SAMBIT PANIGRAHI	ASST.PROFESSOR,ENGLISH	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	100000
14	DR DILLIP KUMAR SAHOO	ASST.PROFESSOR,ZOOLOGY	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	146000
15	PROF PRADIP KUMAR PANDA	BHIM BHOI RESEARCH CHAIR	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	8000
16	DR DEBASIS BEHERA	ASST.PROFESSOR,CHEMISTRY	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	700000
17	SRI AMIT KUMAR HOTA	JUNIOR ASSISTANT	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	77000
18	DR P MURALIDHAR SHARMA	ASST.PROFESSOR,ENGLISH	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	8500
19	SRI SUBASH CHANDRA JHANKAR	ASST.PROFESSOR,COMMERCE	GANGADHAR MEHER UNIVERSITY, SAMBALPUR	50000
Total :				1728200

PARA: 9 GRANTS

Gangadhar Meher University - 2022-2023

Sno	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	01-04-2021	225561572.98	270360434.00	495922006.98	387671438.00	31-03-2022	108250568.98	
	GRAND TOTAL	225561572.98	270360434.00	495922006.98	387671438.00		108250568.98	

Gangadhar Meher University - 2021-2022

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
2	01-04-2022	108250568.98	266494059.00	374744627.98	243182035.00	31-03-2023	131562592.98	
	GRAND TOTAL	108250568.98	266494059.00	374744627.98	243182035.00		131562592.98	

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Comments :

The position of the Receipt & Expenditure of different types of Grants for the year.2021-22 & 2022-23 and the percentage of utilization as on 31.03.2022 & 31.03.2023 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.

FOR THE YEAR 2021-22:-

SL.	Head of Account of Grants	S.O No/Dt & Sanctio	OB of Grant As on 01.04.2021	Amt. of Grant Received during 2021-22	Total	Amt. of Grant spent during 2021-22	CB of Un-spent Grant As on 31.03.2022	% of Utilisation
1	2	3	4	5	6	7	8	10
1	Odisha Biodiversity Board.	HE NO.35 A/2014/255 3/OBB Dt.1 0.04.2018 from Member Secy.DHE,O disha	6,258.00	1,35,000.00	1,41,258.00	0.00	1,41,258.00	0.00
		Total:-	6,258.00	1,35,000.00	1,41,258.00	0	1,41,258.00	0.00
2	Infrastructure Development Grants	HENo.866 3 3B(a)-II-XIII-2018 D T.07.03.20 19from Sec y.DHE,Odi sha	136,77,240.00	0.00	136,77,240.00	136,77,240.00	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.3 8977/DT.2 7.09.2021	0.00	202,56,200.00	202,56,200.00	202,56,200.00	0.00	100.00
		AFA-CUM-	0.00	107,00,000	107,00,000	19,52,784.	87,47,216.	18.25

		DEY.SECY TO GOVT DHE NO.49176 DT.02.12.2 021		.00	.00	00	00	
		AFA-CUM- DEY.SECY TO GOVT DHE NO.2278 D T.17.01.20 22	0.00	130,00,000 .00	130,00,000 .00	130,00,000 .00	0.00	100.00
		AFA-CUM- DEY.SECY TO GOVT DHE NO.XXX DT.XXX	0.00	463,22,760 .00	463,22,760 .00	0.00	463,22,760 .00	0.00
		Total:-	136,77,240 .00	902,78,960 .00	1039,56,20 0.00	488,86,224 .00	550,69,976 .00	47.03
3	GIA SALA RY/NON SALARY	AFA-CUM- DEY.SECY TO GOVT DHE NO.3 062/DT.16. 03.2021(N S)	50,00,000. 00	0.00	50,00,000. 00	50,00,000. 00	0.00	100.00
		AFA-CUM- DEY.SECY TO GOVT DHE NO.4 1964/DT.1 8.12.2020	49,25,923. 00	0.00	49,25,923. 00	49,25,923	0.00	100.00
		AFA-CUM- DEY.SECY TO GOVT DHE NO.4 297/03.03. 2020	0.22	0.00	0.22		0.22	0.00
		AFA-CUM- DEY.SECY TO GOVT DHE NO.19188 DT.03.05.2 021	0	252,99,250	252,99,250 .00	252,99,250	0.00	100.00
		AFA-CUM- DEY.SECY TO GOVT DHE NO.19194	0	10,00,000	10,00,000. 00	10,00,000	0.00	100.00

		DT.03.05.2 021						
		AFA-CUM- DEY.SECY TO GOVT DHE NO.28836 DT.22.07.2 021	0	252,99,250	252,99,250 .00	252,99,250	0.00	100.00
		AFA-CUM- DEY.SECY TO GOVT DHE NO.28847 DT.22.07.2 021	0	6,00,000	6,00,000.0 0	6,00,000	0.00	100.00
		AFA-CUM- DEY.SECY TO GOVT DHE NO.42626 DT.27.10.2 021	0	350,00,000	350,00,000 .00	350,00,000	0.00	100.00
		AFA-CUM- DEY.SECY TO GOVT DHE NO.304 DT .04.01.202 2	0	555,98,500	555,98,500 .00	27251953	283,46,547 .00	49.02
		AFA-CUM- DEY.SECY TO GOVT DHE NO.310 DT .03.01.202 2	0	20,00,000	20,00,000. 00	0	20,00,000. 00	0.00
		Total:-	99,25,923. 22	1447,97,00 0.00	1547,22,92 3.22	1243,76,37 6.00	303,46,547 .22	80.39
4	Estt.of career Councellin g Centre at GMU	HENo.3B(a)10-XIII/20 17 LT.No.2 419/24.01. 2018from Secy,DHE, Odisha	12,34,665. 00	0.00	12,34,665. 00	0.00	12,34,665. 00	0.00
		Total:-	12,34,665. 00	0.00	12,34,665. 00	0.00	12,34,665. 00	0.00
5	BHIMA BHOI RES EARCH CHAIR	HENo.3B(a)10-XIII/20 18 LT.No.2 5553/16.07	6,18,022.7 6	0	6,18,022.7 6	618022.76	0	100.00

		.2018from Secy,DHE, Odisha						
		AFA-CUM- DEY.SECY TO GOVT DHE NO.1 4124/DT.2 0.03.2021	11,83,000. 00	0	11,83,000. 00	391729.24	7,91,270.7 6	33.11
		Total:-	18,01,022. 76	0.00	18,01,022. 76	10,09,752. 00	7,91,270.7 6	56.07
6	RUSA GRANT		1791,91,46 4.00	298,29,474 .00	2090,20,93 8.00	2090,20,93 8.00	0.00	100.00
		Total:-	1791,91,46 4.00	298,29,474 .00	2090,20,93 8.00	2090,20,93 8.00	0.00	100.00
7	OHEPEE		195,00,000 .00	0.00	195,00,000 .00	11,54,543. 00	183,45,457 .00	5.92
		Total:-	195,00,000 .00	0.00	195,00,000 .00	11,54,543. 00	183,45,457 .00	5.92
8	PROJECT GRANT	PROJECT RESEARC H GRANT (OURIP)	2,25,000.0 0	44,69,000. 00	46,94,000. 00	29,83,005. 00	17,10,995. 00	63.55
		PROJECT RESEARC GRANT (DAIC)	0.00	2,46,000.0 0	2,46,000.0 0	2,40,600.0 0	5,400.00	97.80
		PROJECT RESEARC GRANT (OURIIP SEED))	0.00	6,05,000.0 0	6,05,000.0 0	0.00	6,05,000.0 0	0.00
		Total:-	2,25,000.0 0	53,20,000. 00	55,45,000. 00	32,23,605. 00	23,21,395. 00	58.14
		GRAND TOTAL	2255,61,57 2.98	2703,60,43 4.00	4959,22,00 6.98	3876,71,43 8.00	1082,50,56 8.98	78.17

The total OB of unspent grant as on 01.04.2021 has been taken excess as Rs 25369676.00 due to (less OB of Rs 69422.00 in Civil Service Coaching & Rs 25439098.00 excess in Rusa Grants) due to wrong calculation in previous A/Rs.

FOR THE YEAR 2022-23:-

SL.	Head of Account of Grants	S.O No/Dt & Sanctio	OB of Grant As on 01.04.2022	Amt. of Grant Received during 2022-23	Total	Amt. of Grant spent during 2022-23	CB of Unspent Grant As on 31.03.2023	% 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	141258.00		141258.00	0.00	141258.00	0.00
		Total:-	1,41,258.00	0.00	1,41,258.00	0	1,41,258.00	0.00
2	Infrastructure Development Grants	AFA-CUM-DEY.SECY TO GOVT DHE NO.49176 DT.02.12.2021	87,47,216.00		87,47,216.00	66,20,018.00	21,27,198.00	75.68
		AFA-CUM-DEY.SECY TO GOVT DHE NO.XXX DT.XXX	463,22,760.00		463,22,760.00	463,22,760.00	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.3592 DT.27.01.2023	0	132,46,000	132,46,000.00		132,46,000.00	0.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.18690 DT.07.05.2022	0	47,57,000	47,57,000.00		47,57,000.00	0.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.7245 DT.20.02.2023	0	49,44,844	49,44,844.00	0	49,44,844.00	0.00
		Total:-	550,69,976.00	229,47,844.00	780,17,820.00	529,42,778.00	250,75,042.00	67.86
3	GIA SALARY/NON SALARY	AFA-CUM-DEY.SECY TO GOVT DHE NO.4297/03.03.2020	0.22		0.22		0.22	0.00

		AFA-CUM-DEY.SECY TO GOVT DHE NO.304 DT .04.01.2022	28346547.00		283,46,547.00	28346547.00	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.310 DT .03.01.2022	2000000.00		20,00,000.00	2000000.00	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.XXX DT.XXX		244534.00	2,44,534.00	244534.00	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.18400 DT.06.05.2022	0	375,00,000	375,00,000.00	375,00,000	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.18394 DT.06.05.2022	0	7,50,000	7,50,000.00	7,50,000	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.32696 DT.04.08.2022	0	750,00,000	750,00,000.00	750,00,000	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE NO.32702 DT.04.08.2022	0	15,00,000	15,00,000.00	15,00,000	0.00	100.00
		AFA-CUM-DEY.SECY TO GOVT DHE	0	375,00,000	375,00,000.00	12111189	253,88,811.00	32.30

		NO.2624 D T.20.01.20 23						
		AFA-CUM- DEY.SECY TO GOVT DHE NO.2618 D T.20.01.20 23	0	177,50,000	177,50,000 .00	0	177,50,000 .00	0.00
		AFA-CUM- DEY.SECY TO GOVT DHE NO.6330 D T.14.02.20 23	0	437,02,051	437,02,051 .00	0	437,02,051 .00	0.00
		Total:-	303,46,547 .22	2139,46,58 5.00	2442,93,13 2.22	1574,52,27 0.00	868,40,862 .22	64.45
4	Estt.of career Councellin g Centre at GMU	HENo.3B(a)10-XIII/20 17 LT.No.2 419/24.01. 2018from Secy,DHE, Odisha	12,34,665. 00	0.00	12,34,667. 00	0.00	12,34,669. 00	0.00
		Total:-	12,34,665. 00	0.00	12,34,667. 00	0.00	12,34,669. 00	0.00
5	BHIMA BHOI RES EARC H CHAIR		0.00	11,83,000. 00	11,83,000. 00	31589.24	11,51,411	2.67
		AFA-CUM- DEY.SECY TO GOVT DHE NO.1 4124/DT.2 0.03.2021	791270.76	0	7,91,270.7 6	791270.76	0	100.00
		Total:-	7,91,270.7 6	11,83,000. 00	19,74,270. 76	8,22,860.0 0	11,51,410. 76	41.68
6	RUSA GRANT		0	287,09,882 .00	287,09,882 .00	287,09,882 .00	0.00	100.00
		Total:-	0.00	287,09,882 .00	287,09,882 .00	287,09,882 .00	0.00	100.00
7	OHEPEE		18345457	233,66,180 .00	417,11,637 .00	268,65,634 .00	148,46,003 .00	64.41
		Total:-	183,45,457 .00	233,66,180 .00	417,11,637 .00	268,65,634 .00	148,46,003 .00	64.41
8	PROJECT GRANT	PROJECT RESEARC H GRANT (OURIP)	1710995.0 0	675700.00	2386695.0 0	1486543.0 0	900152.00	62.28

		PROJECT RESEARC GRANT (DAIC)	5400.00		5400.00		5400.00	0.00
		PROJECT RESEARC GRANT (OURIIP SEED))	605000.00	3452500.00	4057500.00	3128200.00	929300.00	77.10
		PROJECT RESEARC GRANT (ICSSR))	0.00	678500.00	678500.00	390000.00	288500.00	57.48
		NATIONAL SEMINAR (ICSSR)	0.00	243750.00	243750.00	93750.00	150000.00	38.46
		Total:-	23,21,395.00	50,50,450.00	73,71,845.00	50,98,493.00	22,73,352.00	69.16
		GRAND TOTAL	1082,50,568.98	2664,94,059.00	3747,44,629.98	2431,82,035.00	1315,62,596.98	64.89

PARA-9.1: YEAR WISE UTILIZATION & BREAK-UP OF UNSPENT GRANT AS ON 31.03.2023:-

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

FOR THE YEAR 201-22:-

YEAR WISE BREAKUP OF UN SPENT GRANT AS ON 31.03.2022:-					
SL.	PERIOD/YEAR	UN SPENT GRANT AS ON 31.03.2021	GRANT RECEIVED	GRANT SPENT	UN SPENT GRANT AS ON 31.03.2022
1	2017-18	1234665.00			1234665.00
2	2018-19	168053886.76		167262616.00	791270.76
3	2019-20	16569422.22		16569422.00	0.22
4	2020-21	39703599.00		1379543.00	38324056.00
5	2021-22	0.00	270360434.00	202459857.00	67900577.00
	TOTAL:-	225561572.98	270360434.00	387671438.00	108250568.98

FOR THE YEAR 2022-23:-

YEAR WISE BREAKUP OF UN SPENT GRANT AS ON 31.03.2023:-					
SL.	PERIOD/YEAR	UN SPENT GRANT AS ON 31.03.2022	GRANT RECEIVED	GRANT SPENT	UN SPENT GRANT AS ON 31.03.2023
1	2017-18	1234665.00			1234665.00

2	2018-19	791270.76			791270.76
3	2019-20	0.22			0.22
4	2020-21	38324056.00		283,52,177.00	9971879.00
5	2021-22	67900577.00		560,70,978.00	11829599.00
6	2022-23	0.00	266494059.00	1587,58,880.00	107735179.00
	TOTAL:-	108250568.98	266494059.00	243182035.00	131562592.98

It could be noticed from the Receipt & Utilization of Grants during the year 2021-22 & 2022-23 that, Grants amounting to Rs.**108250568.98 & 131562592.98** was remained un-spent as on 31st March 2022 & 2023 respectively 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 78.17 % & 64.89 %(As a whole) in the financial year 2021-22 & 2022-23, 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 2021-22 & 2022-23, 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 2021-22 & 2022-23 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 - 2022-2023

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	01-04-2022	258063903.32	243182035.00	501245938.32	301343194.00	31-03-2023	199902744.32	
	GRAND TOTAL	258063903.32	243182035.00	501245938.32	301343194.00		199902744.32	

Gangadhar Meher University - 2021-2022

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
2	01-04-2021	209739528.02	387671438.00	597410966.02	339347062.70	31-03-2022	258063903.32	
	GRAND TOTAL	209739528.02	387671438.00	597410966.02	339347062.70		258063903.32	

Comments :

PARA-10.1: DETAILS OF UTILISATION CERTIFICATE SUBMITTED IN RESPECT OF UTILISED GOVT. GRANTS DURING THE YEAR-2021-22 & 2022-23:-

The details of Submission of UC during the year 2021-22 & 2022-23 as worked out from the connected files made available to audit is furnished below.

FOR THE YEAR 2021-22:-

DETAILS OF UC SUBMITTED DURING THE YEAR 2021-22						
Sl.No.	Head of Account	Letter No.	Date	Amount of UC Submitted	To Whom Sent	Year of Utilization
1	GIA (Creation of Capital)	6928/GMU	29.10.2021	117,26,216.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
2	GIA (Creation of Capital)	6928/GMU	29.10.2021	100,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
3	GIA (Creation of Capital)	6928/GMU	29.10.2021	140,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
	GIA (Creation of Capital)	7268/GMU,	12.11.2021	23,17,422.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
4	GIA (Creation of Capital)	1360/GMU	30.03.2022	113,23,533.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
9	GIA SALARY	4130/GMU	16.04.2021	843,69,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
10	GIA SALARY	4797/GMU	23.06.2021	252,99,250.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
11	GIA SALARY	6446/GMU	24.09.2021	252,99,250.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
12	GIA SALARY	8109/GMU	29.12.2021	350,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
16	GIA NON SALARY	4130/GMU	16.04.2021	71,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
17	GIA NON SALARY	4797/GMU	23.06.2021	10,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22
18	GIA NON SALARY	6446/GMU	24.09.2021	6,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2021-22

22	RUSA	2075/GMU	31.03.2022	356,51,067.00	SPD, RUSA, HED	2020-21
23	RUSA	5281/GMU	22.07.2021	165,00,625.00	SPD, RUSA, HED	2021-22
24	RUSA	7248/GMU	12.11.2021	446,46,504.70	SPD, RUSA, HED	2021-22
25	RUSA	422/GMU	29.01.2022	145,14,195.00	SPD, RUSA, HED	2021-22
			TOTAL	3393,47,062.70		

FOR THE YEAR 2022-23:-

DETAILS OF UC SUBMITTED DURING THE YEAR 2022-23						
Sl.No.	Head of Account	Letter No.	Date	Amount of UC Submitted	To Whom Sent	Year of Utilization
5	GIA (Creation of Capital)	4334/GMU	20.10.2022	9,18,876.00	F.A.-cum-Addl. Secretary to Govt. HED	2015-16
6	GIA (Creation of Capital)	5736/GMU	26.12.2022	130,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2016-17
7	GIA (Creation of Capital)	594/GMU	20.02.2023	285,05,117.00	F.A.-cum-Addl. Secretary to Govt. HED	2018-19
8	GIA (Creation of Capital)	592/GMU	20.02.2023	35,21,449.00	F.A.-cum-Addl. Secretary to Govt. HED	2022-23
13	GIA SALARY	1836/GMU	26.04.2022	555,98,500.00	F.A.-cum-Addl. Secretary to Govt. HED	20019-20 & 2020-21
14	GIA SALARY	3041/GMU	20.07.2022	375,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2017-18 & 2019-20
15	GIA SALARY	5823/GMU	27.12.2022	750,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2022-23
19	GIA NON SALARY	1836/GMU	26.04.2022	20,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2022-23
20	GIA NON SALARY	3041/GMU	20.07.2022	7,50,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2022-23
21	GIA NON SALARY	5823/GMU	27.12.2022	15,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2022-23
26	RUSA	4344/GMU	20.10.2022	830,49,252.00	SPD, RUSA, HED	2021-22

			TOTAL	3013,43,194.0		
				0		

PARA-10.2: YEAR WISE SUBMISSION AND BREAK-UP OF PENDENCY UTILIZATION CERTIFICATES AS ON 31.03.2022 & 31.03.2023:-

The year-wise submission of UC's & break-up of Pendency of Utilization certificates as on 31.03.2022 & 31.03.2023 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.

YEAR WISE BREAK UP OF PENDENCY Ucs.AS ON 31.03.2022					
SL NO	PERIOD OF UTILISATION	PENDENCY OF UC AS ON 01.04.2021	UC DUE FOR SUBMISSION	UC SUBMITTED DURING 2021-22	PENDENCY OF UC AS ON 31.03.2022
1	2015-16	10000000.00			10000000.00
2	2016-17	17700000.00			17700000.00
3	2017-18	14476612.00			14476612.00
4	2018-19	49959510.96			49959510.96
5	2019-20	32367981.82			32367981.82
6	2020-21	85235423.24		35651067	49584356.24
7	2021-22	0	387671438.00	303695995.7	83975442.30
	TOTAL	209739528.02	387671438.00	339347062.70	258063903.32

YEAR WISE BREAK UP OF PENDENCY Ucs.AS ON 31.03.2023					
SL NO	PERIOD OF UTILISATION	PENDENCY OF UC AS ON 01.04.2022	UC DUE FOR SUBMISSION	UC SUBMITTED DURING 2022-23	PENDENCY OF UC AS ON 31.03.2023
1	2015-16	10000000.00		9,18,876.00	9081124.00
2	2016-17	17700000.00		130,00,000.00	4700000.00
3	2017-18	14476612.00		144,76,612.00	0.00
4	2018-19	49959510.96		401,18,060.00	9841450.96
5	2019-20	32367981.82		21994883.00	10373098.82
6	2020-21	49584356.24		450,14,062.00	4570294.24
7	2021-22	83975442.3		830,49,252.00	926190.30
8	2022-23	0	243182035.00	82771449.00	160410586.00
	TOTAL	258063903.32	243182035.00	301343194.00	199902744.32

Audit Remarks:-

(1)Less Submission of UC in respect of utilized Grants & Huge pendency of UC for submission as on 31st March 2023:-

It could be revealed from above tendency that amount for which utilization certificates are to be submitted as on 31.3.2023 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 Rs199902744.32(Based upon the pendency shown up- to the last A.R) as on 31st March 2023 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.

(92)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:

1. Non-ascertaining about the actual position of UC due/ pending against the allotted amount of a specific scheme;
2. 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 -

No Misappropriation was detected during the period cover under audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

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 2021-22 & 2022-23 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.

FOR THE YEAR 2021-22

Sl.	Particulars	GM Unv. Govt. A/c Cash Book	GM Auto. Govt. A/c Cash Book	Total
1	Non-Remitted As on 01.04.2021	1,35,542.00	0.00	1,35,542.00
2	Collected during 2021-22	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 2021-22	0.00	0.00	0.00
5	Non-Remitted as on 31.03.2022	1,35,542.00	0.00	1,35,542.00

FOR THE YEAR 2022-23

Sl.	Particulars	GM Unv. Govt. A/c Cash Book	GM Auto. Govt. A/c Cash Book	Total
1	Non-Remitted As on 01.04.2022	1,35,542.00	0.00	1,35,542.00
2	Collected during 2022-23	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 2022-23	0.00	0.00	0.00
5	Non-Remitted as on 31.03.2023	1,35,542.00	0.00	1,35,542.00

In response to audit objection memo the local authority has reply that "fees and fines for the year under audit 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.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Irregular payment towards Advertisement Cost :-

As per advertisement policy of Odisha 1998 (Odisha Gazette no1708 dt.23.12.1998) vide item no 7 read with Govt. in I & PR Deptt. letter no I&PR 5670/CS Dt 27.06.2017 it is clearly mentioned that all commercial classified and display advertisements by state govt. Agency, undertakings, Corporations, Boards etc. will be routed through

Information and Public Relation Deptt. to illegible news papers/ periodicals in the approved list .In no case advertisements shall be made directly by the department/agencies.

The advertisements should be sent as text/materials online through e mail at or.advt@gmail.com

with copy to iprenews@gmail.com at least one clear day prior to the date publication of advertisement.The budget position of the undertaking will be communicated to the I&PR Deptt. at the beginning of the year for keeping on effective watch on release of advertisements. Such budget provision must be Communicated with the first advertisement of the year if not communicated earlier. I&PR Deptt. Shall Communicate approved rate in-respect if each news papers/periodical to all such advertisers in order to enable them to make payment directly to the news papers under intimation to I&PR Deptt.

During the year under audit, a sum of **Rs.523768.00** is spent towards Advertisement charges without adhering to the above Govt. order. Neither Budget Provisions has been made nor any allotment received for the said purpose.

SL NO	News Paper	VOUCHER /DATE	AMOUNT	PAID TO
1		RUSA Vr-xxx/14.07.2021	138733	Display Line,Bhubaneswar
2		Vr-38/30.05.2021	23969	Saroj Kumar Chand PVT LTD.
3		Vr-108/06.08.2021	3781	Saroj Kumar Chand PVT LTD.
4		Vr-258/01.12.2021	2151	Indian Express Publication
5		Vr-261/02.12.2021	17021	The Pramaya Publication
6		Vr-262/02.12.2021	18056	The Samaja
7		Vr-263/02.12.2021	13019	The Dharitri
8		Vr-271/10.12.2021	61169	The Sambad
9		Vr-273/10.12.2021	9877	The Pragatibadi
10		Vr-272/10.12.2021	20635	The Sambad
11		Vr-274/10.12.2021	46218	The Dharitri
12		Vr-276/13.12.2021	58683	The Samaja
13		Vr-289/17.12.2021	42552	The Pramaya Publication
14		Vr-317/06.01.2022	2581	The Indian Express
15		Vr-322/07.01.2022	30538	The samaja
16		Vr-323/07.01.2022	5896	The Samaja
17		Vr-324/07.01.2022	13266	The Sambad&The Dharitri
18		Vr-336/19.01.2022	15623	The Dharitri
		TOTAL	523768.00	

As such why a sum of Rs.523768.00 should not be treated as irregular was asked through issue of POM.In response to the POM,the local authority replied that Noted for future guidance.

Hence **Rs 523768.00** is held under objection..

14.2 - Failure to include clause for levy of liquidated damages in supply order Reply of the Local Authority

resulted in extending undue favour of Rs. 62625.00 to the supplier:- (O M no.4939/F Dt 13.02.2012)

As per clause 8.14 of the guideline communicated by the Finance Department, a suitable provision was to be incorporated in the terms and conditions of the contract for claiming liquidated damage at 0.5% of the price of the delayed delivered goods (or delayed services) per week or part thereof with maximum of 10% to take care of delays in supplies and performance, for which the supplier is responsible.

During the course of audit of G.M. University it was noticed that while procuring of Stock materials through tender process and award of contract for procurement of goods a total sum of Rs.62625.00 has been given undue favor to the supplier due to non-including of clause for levy of liquidated damages in supply as detailed below.

SL NO.	VR. NO./DATE	AMOUNT	TO WHOM PAID	PARTICULARS
RUSA CASH BOOK				
	XXX/04.02.2022	91790.00	M/S Sports Lovers, Cuttack	Sports Items
	Xxx/07.04.2022	1801067.00	Tecno world Education, Kolkata	Library Books
	Xxx/10.05.2022	2556750.00	ASE Instrument Agency Pvt Ltd, Kolkatta	Laboratory Equipments
	Xxx/02.06.2022	486061.00	Tecno world Education, Kolkata	Library Books
	Xxx/22.06.2022	1630708.00	Radiant Distributors, Sambalpur	Furniture
	Xxx/22.06.2022	913933.00	Tecno world Education, Kolkata	Library Books
	Xxx/14.07.2022	498738.00	Radiant Distributors, Sambalpur	Furniture
	Xxx/19.07.2022	76514.00	Radiant Distributors, Sambalpur	Furniture
	Xxx/19.07.2022	3574836.00	Radiant Distributors, Sambalpur	Furniture
	Xxx/29.09.2022	607517.00	Radiant Distributors, Sambalpur	Furniture
	Xxx/20.02.2023	287047.00	Radiant Distributors, Sambalpur	Furniture
	GRAND TOTAL	12524961.00	0.5 % of Rs12524961.00= Rs 62624.80 or say Rs 62625.00	

Hence why a sum of Rs.62625.00 will not be recovered from the erring officials was asked through issue of POM. In response to the POM, the local authority replied that Noted for future guidance.

Hence **Rs 62625.00** is held under objection due to such irregular expenditure..

14.3 - Short recovery of Income Tax Reply of Local Authority

As per Section 194 C of Income Tax Act, income tax should be deducted at source from the contractor where the

amount of any single sum credited/paid exceed Rs 30,000.00 and aggregate amount of such sums credited/paid exceed Rs 100000.00 per annum @ noted below:

TDS rates

If recipient is an individual or HUF - 1%

If recipient is any other person - 2%

No surcharge or education cess is levied on payment to resident. If PAN has not been provided by the payee then TDS @20% is to be deducted.

During the course of audit,it was noticed that in the following payments , 2% TDS has not been deducted by the University resulting a loss of Rs 1836.00 towards Govt.revenue.

Hence why such amount should not be recovered from the erring officials may be clarified to audit.

SL NO.	VR. NO./DATE	AMOUNT	TO WHOM PAID	PARTICULARS
1	nIL/04.02.2022	91790.00	M/s Sports Lovers,Cuttack	Purchase of Sports Items
	GRAND TOTAL	91790.00	2 % of Rs 91790.00= Rs 1835.80 or say 1836.00	

Irregular Purchase of Sports Items:-

As per Procedure 54(2) of Orissa Universities Accounts Manual, 1987 any purchase of stores and materials exceeding Rs 5,000.00 but within Rs.25000.00 needs to be processed through appropriate Purchase Committee as given below, who shall be competent to order purchases up to Rs 25,000.00 Purchases above that limit shall require approval of the Syndicate.The approval of Syndicate of the above materials from Rusa Fund was not done before the purchase.

Also it was noticed that the placement of orders has been made to the firms in a single date bifurcating to smaller units below Rs 25000.00 for avoiding sanction & approval of higher officials and tender violating the OGFR Rules & FD M.No. 4939/F Dt 13.02.2012.

The reason of such irregular expd.was asked through issue of POM.In response to the POM,the local authority replied that Noted for future guidance.

As such Rs 1836.00 needs recovery from the erring officials and Rs 91790.00 is held under objection due to irreular expd.

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.2021-22 & 2022-23 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	Scheme	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.f. which month	UC received from Exe. Agencies in 2021-22	Balance of UC pending for receipt as on 31.03.2022	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	0.00	
4/10.7.2020	RUS A	2,37,976.00	Executive Engg. CPWD, Sambalpur	Beautification of Playground through LED Light 1st installment	7,14,000.00	Jul-20	2,37,976.00	0.00	
8/09.09.2020	RUS A	2,37,976.00	Executive Engg. CPWD, Sambalpur	Beautification of Playground through LED Light 2nd installment		Sep-20	2,37,976.00	0.00	
7/09.09.2020	RUS A	39,93,934.00	Executive Engg. CPWD, Sambalpur	Renovation of front face of heritage building	119,83,000.00	Sep-20	14,73,934.00	0.00	
10/12.10.2020	RUS A	91,50,750.00	Executive Engg. CPWD, Sambalpur	Construction of G+1 floor over the OSOU office and Education dept. building	274,55,000.00	Oct-20	33,08,750.00	0.00	
11/12.10.2020	RUS A	26,37,720.00	Executive Engg. CPWD, Sambalpur	Construction of Toilet Block 3rd installment	77,58,000	Oct-20	6,91,720	19,46,000.00	
12/12.10.2020	RUS A	90,01,840.00	Executive Engg. CPWD, Sambalpur	Construction of Annexure Building at GM University 3rd installment	264,76,000.00	Oct-20	11,79,840.00	78,22,000.00	
13/12.10.2020	RUS A	20,41,710.00	Executive Engg. CPWD, Sambalpur	Construction of RAMP for disabled person at GM University 2nd installment	61,87,000	Oct-20	5,71,420.00	0.00	

14/19.1 2.2020	RUS A	23,04,20 4.00	Odisha State Police Housing Corporation	Repair & Renovation of LH-I	69,87,00 0.00	Oct-20	23,04,2 04.00	0.00	
15/19.1 2.2020	RUS A	6,01,706 .00	Odisha State Police Housing Corporation	Repair & Renovation of LH-II	18,05,30 0.00	Dec-20	6,01,70 6.00	0.00	
16/19.1 2.2020	RUS A	11,06,43 8.00	Odisha State Police Housing Corporation	Repair & Renovation of LH-III	33,19,64 5.00	Dec-20	0.00	0.00	
17/19.1 2.2020	RUS A	9,64,303 .00	Odisha State Police Housing Corporation	Repair & Renovation of Ekalavya Hostel	28,93,20 0.00	Dec-20	9,64,30 3.00	0.00	
20/24.0 2.2021	RUS A	17,44,60 0.00	Odisha State Police Housing Corporation	Repair & Renovation of Lectures Gallery- I	17,44,60 0.00	Feb-21	17,44,6 00	0.00	
1/18.06. 2021	RUS A	3,50 ,000.00	Odisha State Police Housing Corporation	Purchase of 4 nos. of AC		May-2 1	3,50, 000.00	0.00	
2/15.07. 2021	RUS A	21,03 ,580.00	Executive Engg. CPWD, Sambalpur	Construction of RAMP for disabled person at GM University 2nd installment)		Jun-21	21,03, 580.00	0.00	
	RUS A	86,41 ,220.00	Executive Engg. CPWD, Sambalpur	Construction of G+1 floor over the OSOU office and Education dept. building (2nd installment)		Jul-21	86,41, 220.00	0.00	
	RUS A	355,77 ,960.00	Executive Engg. CPWD, Sambalpur	Construction of Administrative Building (2nd installment)		Aug-21	355,77 ,960.00	0.00	
4/15.07. 2021	RUS A	6,00 ,000.00	Odisha State Police Housing Corporation	Repair & Renovation of Conference Hall		Sep-21	6,00, 000.00	0.00	
5/15.07. 2021	RUS A	16,66 ,116.00	Odisha State Police Housing Corporation	Repair & Renovation of Library Building (1st installment)		Oct-21	16,66, 116.00	0.00	
6/04.08. 2021	RUS A	100,00 ,000.00	Executive Engg. CPWD, Sambalpur	Construction of Admin Building (3rd installment)		Nov-21	100,00 ,000.00	0.00	
	RUS A	79,89 ,066.00	Executive Engg. CPWD, Sambalpur	Front Face of Heritage Building(2nd + 3rd Installment)		Dec-21	62,41, 066.00	0.00	
	RUS	22,53	Executive Engg.	Development of		Jan-22	22,53,	0.00	

	A	,636.00	CPWD, Sambalpur	Play Ground (2nd installment)			636.00		
	RUS A	47,03 ,000.00	Executive Engg. CPWD, Sambalpur	Construction of G+1 over OSOU & Education Building (3rd installment)		Feb-22	20,40, 030.00	26,6 2,970.00	
7/05.08. 2021	RUS A	49,76 ,651.00	Odisha State Police Housing Corporation	Repair & Renovation of L.H. (I,II,III & Ekalavya Hostel)(2nd nstallment)		Mar-22	49,76, 651.00	0.00	
9/03.01. 2022	RUS A	17,28 ,100.00	Odisha State Police Housing Corporation	Extension of Pre-fab works at Library Building		Apr-22	13,98, 019.00	3,3 0,081.00	
11/14.0 2.2022	RUS A	21,71 ,400.00	Odisha State Police Housing Corporation	Extension of Pre-fab works at 2nd Floor of Old Exam Hall above of Dr. Narayani Panda Centre (1st installment)		May-2 2	21,71, 400.00	0.00	
12/14.0 2.2022	RUS A	12,71 ,127.00	Odisha State Police Housing Corporation	IT lab in the 1st floor of the Old Exam Building		Jun-22	-	12,7 1,127.00	
13/13.0 3.2022	RUS A	245,66 ,408.00	Executive Engg. CPWD, Sambalpur	Construction of Admin Building (4th installment)		Jul-22	219,51 ,408.00	42,6 4,178.00	
Total		362,76,7 93.00					1041,51, 945.00	999,71 ,086.00	0.00

FOR THE YEAR 2022-23

Vr. No/Date	Sche me	Amt. Deposited (Rs.)	Name of the E xecuting Agencies against whom deposit was made	Name of the work for which deposit was made	Estimate d Cost (Rs.)	Monthly stateme nt of Ex penditur e required w.e.f. which month	UC received from Exe. Agencies in 2022-23	Balance of UC pending for receipt as on 31.03.202 3	Rema rks
11/12.10. 2020	RUS A	26,37,720 .00	Executi ve Engg. CPWD,	Construction of Toilet Block 3rd installment	77,58,00 0	Oct-22	0	19,46,000. 00	

			Sambalpur						
12/12.10.2020	RUS A	90,01,840.00	Executive Engg. CPWD, Sambalpur	Construction of Annexure Building at GM University 3rd installment	264,76,000.00	Oct-22	0.00	78,22,000.00	
		40,23,552.00	Odisha State Police Housing Corporation	Repair & Renovation of L.H. (I,II,III Hostel)(3rd installment)		Oct-22	9,10,496.00	31,13,056.00	
		9,64,594.00	Odisha State Police Housing Corporation	Repair & Renovation of Ekalavya Hostel (3rd installment)		Oct-22	-	9,64,594.00	
		33,32,384.00	Odisha State Police Housing Corporation	Repair & Renovation of Library Building (2nd & 3rd installment)		Oct-22	8,73,123.00	24,59,261.00	
		44,08,600.00	Odisha State Police Housing Corporation	Extension of Pre-fab works at 2nd Floor of Old Exam Hall above of Dr. Narayani Panda Centre (2nd & 3rd installment)		Oct-22	10,61,643.00	33,46,957.00	
		3,48,999.00	Odisha State Police Housing Corporation	Addl. Works of Library Building		Oct-22	0	3,48,999.00	
Total		116,39,560.00			342,34,000.00		2845262.00	97,68,000.00	

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) 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 and compliance reported 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. **2845262.00** 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. **9768000.00** to audit by the Local Authority, the correctness of such balance amount of expenditure could not be verified/ ascertained by audit & for which **Rs 9768000.00** 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 2021-22 & 2022-23:-

Receipt:-

During the period covered under this audit i.e. in 2021-22 & 2022-23 no such allotment towards RUSA Grant released by the D.H.E. Govt.(O) in favour of GM University, Sambalpur respectively

Expenditures

Out of the previous allotment so received ,a sum of Rs.10,86,90,054.00& Rs 2,87,09,882.00 was shown incurred as expenditure during the year 2021-22 % 2022-23 for the sanctioned purposes towards creation of building infrastructure through various Govt. Executing Agencies by means of "Deposit Mode" respectively as furnished below.

Utilisation Certificates:-

Against the quantum of RUSA grant spent so far by this University Rs 102,32,867.00 has yet been submitted to the respective sanctioning Authority by 31st March 2023.

An abstract position containing the details of Receipt/Purposes & Mode of Expenditure/ UC submitted as on 31st March 2022 & March 2023 in respect of Execution of RUSA Scheme by this University Authorities is furnished below:-

FOR THE YEAR 2021-22:-

Sl.No.	Particulars of Grant Available			Particulars of Expr. Of Grant in 2021-22 (Through Deposit mode)				Particulars of UC Submitted as on 31.03.2022				Un-Spent Grant as on 31.03.2022
	S.O. No/Date	Un-spent Grant till 01.04.2020	Amount of Grant Received during 2020-21 (Rs.)	Vr. No/ Date of Deposit	Amount of Deposit (Rs.)	At whom Deposited/ Payment made	Purpose of Expenditure	UC pending for Submission as on 1.4.2021	UC due for Submission during 2021-22	UC submitted to DHE (O) during 2021-22	UC pending for Submission as on 31.03.2022	
				1/18.06.2021	3,50,000.00	Odisha State Police Housing Corporation	Purchase of 4 nos. of AC		3,50,000.00	3,50,000.00		

No. 18 019/HE , Dt. 22 .06.201 8			2/15.07 .2021	2 1,03,58 0.00	Executi ve Engg. CPWD, Samba lpur	Constr uction of RAMP for disa bled person at GM Univer sity 2nd ins tallmen t)		21,03,5 80.00	21,03,5 80.00	0.00
				8 6,41,22 0.00	Executi ve Engg. CPWD, Samba lpur	Constr uction of G+1 floor over the OSOU office and Ed ucation dept. buildin g (2nd i nstallm ent)		86,41,2 20.00	86,41,2 20.00	0.00
				35 5,77,96 0.00	Executi ve Engg. CPWD, Samba lpur	Constr uction of Adm inistrati ve Buildin g (2nd i nstallm ent)		3 55,77,9 60.00	355,77, 960.00	0.00
			4/15.07 .2021	6,00,00 0.00	Odisha State Police Housin g Corp oration	Repair & Reno vation of Conf erence Hall		6,00,00 0.00	6,00,0 00.00	0.00
			5/15.07 .2021	1 6,66,11 6.00	Odisha State Police Housin g Corp oration	Repair & Reno vation of Library Buildin g (1st i nstallm ent)		16,66,1 16.00	16,66,1 16.00	0.00
			6/04.08	10	Executi	Constr		1		0.00

				.2021	0,00,00 0.00	ve Engg. CPWD, Samba lpur	uction of Admin Buildin g (3rd i nstallm ent)		00,00,0 00.00	100,00, 000.00		
					7 9,89,06 6.00	Executi ve Engg. CPWD, Samba lpur	Front Face of Heritag e Buildi ng(2nd + 3rd I nstallm ent)		79,89,0 66.00	62,41,0 66.00	17,4 8,000.0 0	
					2 2,53,63 6.00	Executi ve Engg. CPWD, Samba lpur	Develo pment of Play Ground (2nd in stallme nt)		22,53,6 36.00	22,53,6 36.00	-	
					4 7,03,00 0.00	Executi ve Engg. CPWD, Samba lpur	Constr uction of G+1 over OSOU & Educ ation Buildin g (3rd i nstallm ent)		47,03,0 00.00	20,40,0 30.00	26,6 2,970.0 0	
				7/05.08 .2021	4 9,76,65 1.00	Odisha State Police Housin g Corp oration	Repair & Reno vation of L.H. (I,II,III & Ekal avya H ostel)(2 nd nsta llment)		49,76,6 51.00	49,76,6 51.00	0.00	
				9/03.01 .2022	1 7,28,10 0.00	Odisha State Police Housin g Corp oration	Extensi on of Pre-fab works at Library Buildin g		17,28,1 00.00	13,98,0 19.00	330081	
				11/14.0 2.2022	2 1,71,40	Odisha State	Extensi on of		21,71,4	21,71,4	0.00	

				0.00	Police Housing Corporation	Pre-fab works at 2nd Floor of Old Exam Hall above of Dr. Narayani Panda Centre (1st installment)		00.00	00.00		
			12/14.0 2.2022	1 2,71,127.00	Odisha State Police Housing Corporation	IT lab in the 1st floor of the Old Exam Building		12,71,127.00	-	0.00	
			13/13.0 3.2022	24 5,66,408.00	Executive Engg. CPWD, Sambalpur	Construction of Admin Building (4th installment)		2 45,66,408.00	219,51,408.00	261500 0	
Total Deposit Work				10 85,98,264.00				10 85,98,264.00	999,71,086.00	73,56,051.00	
Total of direct expenditure			10/04.0 2.2022	91,790.00	Direct	Purchase of Sports Equipment		91,790.00	91,790.00	0.00	
Grand Total				10 86,90,054.00				10 86,90,054.00	1 000,62,876.00	73,56,051.00	

FOR THE YEAR 2022-23

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 31.03.2023
S.O. No/Date	Un-spent Grant	Amount of Grant Receive	Vr. No/Date of	Amount of Deposit	At whom Deposite	Purpose of Expenditure	UC pending for Sub	UC due for Sub mission	UC sub mitted to DHE	UC pending for Sub	

	till 01.04.2020	d during 2020-21 (Rs.)	Deposit (Rs.)	d/ Payment made		mission as on 1.4.2022	during 2022-23	(O) during 2022-23	mission as on 31.03.2023
			11/05.01.2023	40,23,552.00	Odisha State Police Housing Corporation	Repair & Renovation of L.H. (I,II,III Hostel)(3rd installment)	40,23,552.00	9,10,496.00	31,13,056.00
				9,64,594.00	Odisha State Police Housing Corporation	Repair & Renovation of Ekalavya Hostel (3rd installment)	9,64,594.00	-	9,64,594.00
				33,32,384.00	Odisha State Police Housing Corporation	Repair & Renovation of Library Building (2nd & 3rd installment)	33,32,384.00	8,73,123.00	24,59,261.00
				44,08,600.00	Odisha State Police Housing Corporation	Extension of Pre-fab works at 2nd Floor of Old Exam Hall above of Dr. Narayani Panda Centre (2nd & 3rd installment)	44,08,600.00	10,61,643.00	33,46,957.00
			12/18.01.2023	3,48,999.00	Odisha State Police Housing Corporation	Addl. Works of Library Building	3,48,999.00	0	3,48,999.00

Total Deposit Works			130,78,129.00				130,78,129.00	28,45,262.00	102,32,867.00	
		01/29.04.2022	18,01,067.00	Techno World Education	Purchase of Books		18,01,067.00	18,01,067.00	0.00	
		02/11.05.2022	25,56,750.00	ASE Instrument Agency	Purchase of Floroscence Spectrophotometer		25,56,750.00	25,56,750.00	0.00	
		03/03.06.2022	4,86,061.00	Techno World Education	Purchase of Books		4,86,061.00	4,86,061.00	0.00	
		04/23.06.2022	16,30,708.00	Radiant Distributors	Purchase of Furniture		16,30,708.00	16,30,708.00	0.00	
		05/23.06.2022	9,13,933.00	Techno World Education	Purchase of Books		9,13,933.00			
		06/11.07.2022	5,07,338.00	Radiant Distributors	Purchase of Furniture		5,07,338.00	5,07,338.00	0.00	
		7/19.07.2022	76,514.00	Radiant Distributors	Purchase of Furniture		76,514.00	76,514.00	0.00	
		8/28.07.2022	36,36,472.00	Radiant Distributors	Purchase of Furniture		36,36,472.00	36,36,472.00	0.00	
		9/20.08.2022	31,23,396.00	Radiant Distributors	Purchase of Furniture		31,23,396.00	31,23,396.00	0.00	
		10/29.09.2022	6,07,517.00	Radiant Distributors	Purchase of Furniture		6,07,517.00	6,07,517.00	0.00	
		15/20.02.2023	2,91,997.00	Radiant Distributors	Purchase of Furniture		2,91,997.00	2,91,997.00	0.00	
Total of Directe Expenditure			156,31,753.00				156,31,753.00	147,17,820.00	0.00	
Grand Total			287,09,882.00				287,09,882.00	175,63,082.00	102,32,867.00	

			00			2.00	00	00	
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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 very high, 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 5 Nos of audit paras for different type of irregularities , a sum of **Rs. 67651821.00** was kept under objection due to non settlement of the audit findings raised during the last year audit 2021-22..

On issue of audit objection memo the local authority no reply has ben furnished .

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.

18.2 - POSITION OF LIQUID ASSETS AND LIABILITIES AS ON 31st MARCH 2021-POM 08 P NO 10

Despite issue of audit objection regarding production of the position of Liquid Assets & Liabilities as on 31st March 2023, the Local authority failed to produce the same to audit. However this position was worked out by audit basing upon the information available from the different cash books, Paid Bill register for the year 2022-23, of which an abstract position is furnished below.

LIABILITIES			ASSETS		
SL.	Particulars of Liabilities	Amount(Rs.)	SL.	Particulars of Liquid Assets	Amount(Rs.)
1	Un-Spent Grant as on 31.03.2023	108250568.98	1	Amt. Kept as Cash, Bank & Treasury balance	373435485.03

				etc. as on 31.03.2023	
2	Non-Remitted Fees & Fines	135542.00	2	Amt. of Investment as on 31.03.2023	28557157.00
3	Refundable SD/EMD		3	Advance Recoverable	17412684.00
4	Un-Paid Salary & Wages:-		4	Outstanding Rent Recoverable	0.00
	Salary/PC etc. of VC & COF	408113.00	5	Loan Recoverable(If any)	0.00
	Remuneration to Guest Faculties	500000.00	6	Other Liquid Assets(If any)	0.00
	Remuneration to Non Teaching Staffs	321230.00			
	Wages of DWL staffs				
5	H. Rent & Facilitation charges of VC	50000.00			
6	Hire Charges of Vehicle of VC & COF	60000.00			
7	Un-Paid Bills for other purposes	100000.00			
8	Security Agency Charges	1800000.00			
9	Energy Charges payable	200000.00			
10	News Paper Bill	2400.00			
11	Other Liabilities(If any)	0.00			
	Total of Liabilities:-	111827853.98		Total of Assets:-	419405326.03
	Asset over Liabilities	307577472.05		Liabilities over Asset	
	Grand Total:-	419405326.03		Grand Total:-	419405326.03

In response to audit objection memo the local authority replied that” produced to audit “but practically the position of Liquid Assets & Liabilities as on 31st March 2023 has not been produced to audit by the local authority. Hence the local authority is requested to prepare the Liquid Assets & Liabilities position annually and produce before audit during the audit time.

18.3 - STUDENT STRENGTH FOR THE YEAR.2021-22 & 2022-23:-

The student strength in respect of different stream-wise of this University during the academic session 2021-22 & 2022-23 as available from the local authority to this audit is furnished here under

ACTUAL STUDENT'S STRENGTH										
U.G.- ARTS / SCIENCE / COMMERCE / BBA / BSC.IST. / B. Ed. CLASSES FOR THE ACADEMIC SESSION 2021-22 (UG First year)										
GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR SAMBALPUR										
Class	Sanctioned	Actual	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength	Strength	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+3 Arts 1st Year	572	526	107	181	49	66	57	66	213	313
ANTHROPOLOGY	16	9	0	5	0	3	0	1	0	9
ECONOMICS	80	77	16	24	7	9	11	10	34	43
EDUCATION	32	32	4	11	2	7	1	7	7	25
ENGLISH	48	45	7	16	5	3	6	8	18	27
GEOGRAPHY	24	23	3	3	3	5	7	2	13	10
HINDI	32	33	1	19	3	3	1	6	5	28
HISTORY	48	47	8	16	7	3	7	5	22	24
MATHEMATICS	20	11	4	2	3	0	2	0	9	2
ODIA	48	47	14	11	4	6	4	8	22	25
PHILOSOPHY	24	24	4	13	2	2	1	2	7	17
POLITICAL SCIENCE	96	95	24	26	11	9	16	9	51	44
PSYCHOLOGY	24	24	6	8	0	7	1	2	7	17
SANSKRIT	32	32	4	18	0	6	0	4	4	28
SOCIOLOGY	32	25	9	9	2	3	1	1	12	13
STATISTICS	16	2	2	0	0	0	0	0	2	0
+3 Science 1st Year	304	275	79	85	32	19	29	31	140	135
ANTHROPOLOGY	16	8	4	3	0	1	0	0	4	4

GY										
BOTANY	48	43	10	14	2	5	3	9	15	28
CHEMISTRY	48	45	12	15	6	1	7	4	25	20
GEOGRAPHY	8	8	3	4	1	0	0	0	4	4
MATHEMATICS	40	35	9	10	7	0	5	4	21	14
PHYSICS	48	40	11	12	6	3	6	2	23	17
STATISTICS	16	21	8	6	3	2	1	1	12	9
ZOOLOGY	48	44	7	16	4	5	4	8	15	29
COMPUTER SCIENCE	32	31	15	5	3	2	3	5	21	12
+3 Commerce 1st Year	384	380	115	117	40	32	41	35	196	184
BBA 1st Year	64	64	26	25	6	2	3	2	35	29
BSCIST 1st year	48	47	29	8	4	2	4	0	37	10
BA BED 1st Year	50	50	6	23	3	7	3	8	12	38
ECONOMICS	5	5	2	1	0	0	0	2	2	3
ENGLISH	10	10	0	6	0	2	1	1	1	9
GEOGRAPHY	5	5	2	1	0	0	0	2	2	3
HISTORY	10	10	0	6	0	2	1	1	1	9
ODIA	10	10	0	6	1	1	1	1	2	8
POLITICAL SCIENCE	10	10	1	4	1	2	1	1	3	7
BSC B.ED 1st year	50	50	8	21	4	7	4	6	16	34
BOTANY	10	10	1	5	1	1	1	1	3	7
CHEMISTRY	10	10	1	4	2	1	0	2	3	7
MATHEMATICS	10	10	2	4	1	1	1	1	4	6

PHYSICS	10	10	3	3	0	2	2	0	5	5
ZOOLOGY	10	10	1	5	0	2	0	2	1	9
Total	1472	1392	370	460	138	135	141	148	649	743

ACTUAL STUDENT'S STRENGTH

U.G.- ARTS / SCIENCE / COMMERCE / BBA / BSC.IST. / B. Ed. CLASSES FOR THE ACADEMIC SESSION 2022-23 (UG First year)

GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR SAMBALPUR

Class	Sanctioned Strength	Actual Strength	General		Scheduled Caste		Scheduled Tribes		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+3 Arts 1st Year	572	555	117	193	56	60	64	65	237	318
ANTHROPOLOGY	16	16	4	3	1	3	2	3	7	9
ECONOMICS	80	80	20	27	7	8	11	7	38	42
EDUCATION	32	32	4	13	3	6	2	4	9	23
ENGLISH	48	45	10	16	2	5	7	5	19	26
GEOGRAPHY	24	19	5	4	4	1	4	1	13	6
HINDI	32	30	2	16	1	5	3	3	6	24
HISTORY	48	48	14	12	3	6	2	11	19	29
MATHEMATICS	20	20	8	3	3	0	4	2	15	5
ODIA	48	47	7	21	6	3	4	6	17	30
PHILOSOPHY	24	23	3	7	3	2	3	5	9	14
POLITICAL SCIENCE	96	96	23	30	11	11	10	11	44	52
PSYCHOLOGY	24	22	3	11	2	3	1	2	6	16
SANSKRIT	32	32	2	15	3	5	5	2	10	22
SOCIOLOGY	32	30	7	11	5	1	4	2	16	14
STATISTICS	16	15	5	4	2	1	2	1	9	6

+3 Science 1st Year	304	285	99	70	34	19	38	25	171	114
ANTHR OPOLO GY	16	12	3	2	3	0	3	1	9	3
BOTANY	48	46	5	21	4	5	8	3	17	29
CHEMIS TRY	48	45	19	10	2	5	5	4	26	19
GEOGR APHY	8	7	2	2	1	0	0	2	3	4
MATHE MATICS	40	39	18	6	7	0	6	2	31	8
PHYSIC S	48	42	18	7	7	2	6	2	31	11
STATIST ICS	16	15	7	2	2	1	2	1	11	4
ZOOLO GY	48	47	10	16	5	5	4	7	19	28
COMPU TER SCI ENCE	32	32	17	4	3	1	4	3	24	8
+3 Com merce 1st Year	384	382	124	108	38	23	49	40	211	171
BBA 1st Year	64	64	27	27	2	4	1	3	30	34
BSCIST 1st year	48	46	26	16	1	1	2	0	29	17
BA BED 1st Year	50	50	5	26	4	6	2	7	11	39
ECONO MICS	5	5	0	3	0	1	1	0	1	4
ENGLIS H	10	10	1	5	1	1	0	2	2	8
GEOGR APHY	5	5	2	1	0	1	0	1	2	3
HISTOR Y	10	10	1	5	0	2	0	2	1	9
ODIA	10	10	0	6	0	1	1	2	1	9
POLITIC AL SCIE NCE	10	10	1	6	2	1	1	2	4	9
BSC B.ED 1st year	50	47	12	13	6	6	4	6	22	25
BOTANY	10	10	2	4	0	2	1	1	3	7

CHEMISTRY	10	9	3	1	2	1	0	2	5	4
MATHEMATICS	10	9	3	1	1	2	2	0	6	3
PHYSICS	10	10	2	3	3	0	0	2	5	5
ZOOLOGY	10	9	2	4	0	1	1	1	3	6
Total	1472	1429	409	453	141	119	160	146	710	718

ACTUAL STUDENT'S STRENGTH

U.G.- ARTS / SCIENCE / COMMERCE / BBA / BSC.IST. / B. Ed. CLASSES FOR THE ACADEMIC SESSION 2023-24

GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR SAMBALPUR

Class	Sanctioned Strength	Actual Strength	General		Scheduled Caste		Scheduled Tribes		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
ANTHROPOLOGY	16	15	5	3	1	2	1	3	7	8
ECONOMICS	80	80	20	25	9	8	14	4	43	37
EDUCATION	48	48	11	16	3	7	3	8	17	31
ENGLISH	48	48	10	14	2	8	9	5	21	27
GEOGRAPHY	24	24	7	6	2	3	2	4	11	13
HINDI	32	32	8	12	4	1	3	4	15	17
HISTORY	48	48	14	14	5	5	6	4	25	23
MATHEMATICS	20	18	8	5	1	0	1	3	10	8
ODIA	48	48	6	19	3	8	3	9	12	36
PHILOSOPHY	24	24	7	7	2	2	4	2	13	11
POLITICAL SCIENCE	96	96	18	29	8	14	11	16	37	59
PSYCHOLOGY	32	30	7	10	0	7	2	4	9	21
SANSKRIT	32	31	3	15	2	4	2	5	7	24
SOCIOLOGY	32	32	4	14	3	4	3	4	10	22

STATISTICS	16	15	4	6	1	1	1	2	6	9
UG Arts First Yr. Total	596	589	132	195	46	74	65	77	243	346
ANTHROPOLOGY	16	15	5	2	1	4	1	2	7	8
BOTANY	48	45	11	23	0	3	4	4	15	30
CHEMISTRY	48	46	17	14	4	4	5	2	26	20
GEOGRAPHY	8	6	1	3	1	0	0	1	2	4
MATHEMATICS	40	37	14	8	4	4	4	3	22	15
PHYSICS	48	45	17	12	5	2	6	3	28	17
STATISTICS	16	16	8	3	1	2	2	0	11	5
ZOOLOGY	48	46	9	19	5	4	2	7	16	30
COMPUTER SCIENCE	32	32	13	8	4	0	4	3	21	11
UG Science First Yr. Total	304	288	95	92	25	23	28	25	148	140
+3 Commerce 1st Year	384	384	121	103	43	33	44	40	208	176
BBA 1st Year	64	68	37	23	3	3	2	0	42	26
BSCIST 1st year	48	47	27	17	0	2	1	0	28	19
ECONOMICS	5	5	2	1	0	1	1	0	3	2
ENGLISH	10	9	1	4	1	1	1	1	3	6
GEOGRAPHY	5	5	1	2	0	1	0	1	1	4
HISTORY	10	10	1	2	1	2	0	4	2	8
ODIA	10	10	0	6	1	1	1	1	2	8
POLITICAL SCIENCE	10	10	1	5	0	2	0	2	1	9

BA BED 1st Year (Total)	50	49	6	20	3	8	3	9	12	37
BOTANY	10	9	0	4	0	3	0	2	0	9
CHEMISTRY	10	9	1	4	1	1	0	2	2	7
MATHEMATICS	10	10	4	2	2	0	2	0	8	2
PHYSICS	10	10	2	4	0	2	1	1	3	7
ZOOLOGY	10	9	3	2	0	2	0	2	3	6
BSC B.ED 1st year	50	47	10	16	3	8	3	7	16	31
Grand Total	1496	1472	428	466	123	151	146	158	697	775

**GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR
ACTUAL STUDENT STRENGTH IN PG/MBA/MCA/MBA (FM) CLASS FOR THE ACADEMIC SESSION
2023-24**

Subject		Sanctioned Strength	Actual Strength	General		Scheduled Caste		Scheduled Tribe		Total	
				Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Anthropology	Part-I	20	17	2	11	0	0	2	2	4	13
	Part-II	20	12	1	9	1	1	0	0	2	10
Biotechnology	Part-I	24	24	5	12	0	2	1	4	6	18
	Part-II	20	18	6	5	0	3	0	4	6	12
Botany	Part-I	28	28	10	8	1	4	0	5	11	17
	Part-II	20	19	4	8	0	3	1	3	5	14
Chemistry	Part-I	32	32	10	10	3	2	4	3	17	15
	Part-II	20	20	5	8	3	0	2	2	10	10
Comp. Science	Part-I	20	17	7	6	2	1	1	0	10	7
	Part-II	20	11	5	3	1	1	0	1	6	5
Mathematics	Part-I	52	49	15	18	5	2	3	6	23	26
	Part-II	48	46	13	15	4	4	6	4	23	23
Physics	Part-I	24	24	6	10	3	1	3	1	12	12
	Part-II	20	19	8	4	2	1	2	2	13	7
Statistics	Part-I	20	9	3	5	0	0	1	0	4	5
	Part-II	20	4	1	2	0	0	0	1	1	3
Zoology	Part-I	28	28	4	14	2	3	0	5	6	22
	Part-II	20	20	5	7	1	2	2	3	8	12

TOTAL		456	397	110	155	28	30	28	46	167	231
Comme rce	Part-I	64	63	12	23	6	6	6	10	24	39
	Part-II	58	58	17	25	5	1	4	6	26	32
TOTAL		122	121	29	48	11	7	10	16	50	71
Econom ics	Part-I	58	56	9	20	8	6	4	9	21	35
	Part-II	58	48	10	13	9	2	5	9	24	24
Educati on	Part-I	58	58	13	23	3	6	5	8	21	37
	Part-II	48	48	5	23	3	6	3	8	11	37
English	Part-I	48	48	11	18	5	5	3	6	19	29
	Part-II	38	31	4	16	5	0	2	4	11	20
Geogra phy	Part-I	28	23	1	11	2	5	1	3	4	19
	Part-II	20	16	3	7	2	1	2	1	7	9
Hindi	Part-I	30	17	0	11	1	4	0	1	1	16
	Part-II	30	29	1	18	0	5	1	4	2	27
History	Part-I	78	77	18	23	8	11	5	12	31	46
	Part-II	78	78	18	22	7	11	8	12	34	44
Library & Info. Science	Part-I	24	18	5	13	0	0	0	0	5	13
	Part-II	20	20	4	10	1	1	1	3	6	14
Odia	Part-I	58	58	14	22	2	5	4	11	20	38
	Part-II	38	38	10	10	3	4	6	5	19	19
Philoso phy	Part-I	38	21	3	8	1	2	4	3	8	13
	Part-II	38	29	5	12	2	2	3	5	10	19
Pol. Science	Part-I	58	58	12	26	3	5	3	9	18	40
	Part-II	38	38	8	11	3	7	3	6	14	24
Psychol ogy	Part-I	46	44	5	28	2	7	0	2	7	37
	Part-II	38	35	7	18	1	2	3	4	11	24
Sanskrit	Part-I	58	48	5	29	2	7	4	1	11	37
	Part-II	58	52	7	32	2	8	0	3	9	43
Sociolo gy	Part-I	20	11	1	7	0	1	0	2	1	10
	Part-II	20	11	3	4	0	0	1	3	4	7
TOTAL		1124	1010	182	435	75	113	71	134	329	681
M.B.A.	Part-I	60	70	33	37	0	0	0	0	33	37
	Part-II	60	69	34	30	3	0	0	2	37	32
TOTAL		120	139	67	67	3	0	0	2	70	69
M.C.A.	Part-I	40	39	21	13	1	0	2	2	24	15
	Part-II	30	30	15	8	1	1	4	1	20	10
TOTAL		70	69	36	21	2	1	6	3	44	25
MBA (FM)	Part-I	60	46	25	17	1	0	2	1	28	18
	Part-II	60	45	21	19	2	1	1	1	24	21

TOTAL		120	91	46	36	3	1	3	2	52	39
GR. TOTAL		2012	1827	470	762	122	152	118	203	712	1116

ACTUAL STUDENTS STRENGTH IN Ph. D. CLASS FOR THE ACADEMIC SESSION 2023

GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR

Subject	Sanctioned	Actual strength	General		Scheduled Caste		Scheduled Tribes		Total		
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	
Anthropology		1	1	0	0	0	0	0	0	1	0
Biotechnology		2	0	0	0	1	0	1	0	0	2
Commerce		2	2	0	0	0	0	0	0	2	0
Economics		2	1	1	0	0	0	0	0	1	1
Education		3	0	1	2	0	0	0	0	2	1
English		2	1	1	0	0	0	0	0	1	1
Geography		2	0	0	2	0	0	0	0	2	0
History		2	0	2	0	0	0	0	0	0	2
Physics		3	1	1	1	0	0	0	0	2	1
Pol. Science		2	2	0	0	0	0	0	0	2	0
Psychology		2	1	1	0	0	0	0	0	1	1
Total		23	9	7	5	1	0	1	1	14	9

ACTUAL STUDENT'S STRENGTH

U.G.- ARTS / SCIENCE / COMMERCE / BBA / BSC.IST. / B. Ed. CLASSES FOR THE ACADEMIC SESSION 2023-24

GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR SAMBALPUR

Class	Sanctioned Strength	Actual Strength	General		Scheduled Caste		Scheduled Tribes		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+3 Arts 1st Year	596	589	132	195	46	74	65	77	243	346
+3 Arts 2nd Year	572	555	117	193	56	60	64	65	237	318

+3 Arts 3rd Year	572	526	107	181	49	66	57	66	213	313
Total	1740	1670	356	569	151	200	186	208	693	977
+3 Science 1st Year	304	288	95	92	25	23	28	25	148	140
+3 Science 2nd Year	304	285	99	70	34	19	38	25	171	114
+3 Science 3rd Year	304	275	79	85	32	19	29	31	140	135
Total	912	848	273	247	91	61	95	81	459	389
+3 Com merce 1st Year	384	384	121	103	43	33	44	40	208	176
+3 Com merce 2nd Year	384	382	124	108	38	23	49	40	211	171
+3 Com merce 3rd Year	384	380	115	117	40	32	41	35	196	184
Total	1152	1146	360	328	121	88	134	115	615	531
+3 BBA 1st Year	64	68	37	23	3	3	2	0	42	26
+3 BBA 2nd Year	64	64	27	27	2	4	1	3	30	34
+3 BBA 3rd Year	64	64	26	25	6	2	3	2	35	29
Total	192	196	90	75	11	9	6	5	107	89
+3 BSC IST 1st Year	48	47	27	17	0	2	1	0	28	19
+3 BSC IST 2nd Year	48	46	26	16	1	1	2	0	29	17
+3 BSC IST 3rd Year	48	47	29	8	4	2	4	0	37	10
Total	144	140	82	41	5	5	7	0	94	46
+3 BA BED 1st Year	50	49	6	20	3	8	3	9	12	37
+3 BA BED 2nd Year	50	50	5	26	4	6	2	7	11	39
+3 BA	50	50	6	23	3	7	3	8	12	38

BED 3rd Year										
+3 BA BED 4th Year	50	50	11	20	5	5	2	7	18	32
Total	200	199	28	89	15	26	10	31	53	146
+3 BSC BED 1st Year	50	47	10	16	3	8	3	7	16	31
+3 BSC BED 2nd Year	50	47	12	13	6	6	4	6	22	25
+3 BSC BED 3rd Year	50	50	8	21	4	7	4	6	16	34
+3 BSC BED 4th Year	50	50	8	24	2	8	2	6	12	38
Total	200	194	38	74	15	29	13	25	66	128
Grand Total	4540	4393	1227	1423	409	418	451	465	2087	2306

18.4 - STAFF STRENGTH FOR THE YEAR.2021-22 & 2022-23:-,POM 17 P NO 22

The staff strength of various categories in different section & department-wise working in this University during the academic session 2021-22 & 2022-23 as available from the local authority to this audit is furnished here under.

1. TEACHING STAFF:-

NAME OF THE OFFICE- GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR										
SI No	DESIGNATION	Full Name of the incumbent with mob.no & Email Id			Period of Incumbency	Status of Govt. Service During 2021-2023			GPF/PRAN A/C No./ CPF No.	Transfer red (Name of the station to which)
		NAME OF THE PERSON	MOBILE NO	EMAIL ID		In Service	Transfer red	Retired		
1	Vice Chancellor	Prof N. Nagaraju	9437367644	vc@gmuiversity.ac.in	27-11-2020	Yes			110032118286	
2	Assistant Professor	Dr. Uma Charan Pati	9437194881	umapati.eco@gmail.com	11-12-2013	Yes			EDNO48287	
3	Associate Professor	Dr. Sadan Kumar Paul	9861009638	sadankumar paul1962@gmail.com	01-03-2016			Yes	EDNO38303	

4	Associate Professor	Dr Shyama Charan Acharya	9437420984	shyamacharanacharya@gmail.com	26-11-2013			Yes	EDNO40677	
5	Associate Professor	Dr Prabhati Panda	9437149311	prabhati.mishra@gmail.com	11-07-2006			Yes	EDNO41411	
6	Assistant Professor	Dr Muralidhar Majhi	9437416622	muralisbp1974@gmail.com	02-09-2013	Yes			EDNO48625	
7	Lecturer	Smt Purnima Dash	9556860208	purnibgh@gmail.com	04-03-2017	Yes			110053740394	
8	Assistant Professor	Sivaji Sankar Naik	8917390267	sivaji.naik@yahoo.com	05-02-2018	Yes			110147946852	
9	Assistant Professor	Subash Chandra Jhankar	8763383396	me_sj1981@rediffmail.com	07-11-2017	Yes			110032208263	
10	Assistant Professor	Gnyana Ranjan Bal	9131672493	gnyana.friend@gmail.com	07-11-2017	Yes			111105662953	
11	Assistant Professor	Dr Priyabrata Panda	7978123683	pandapriyabrata@rocketmail.com	07-11-2017	Yes			110083328109	
12	Assistant Professor	Saroja Meher	9778750156	Sarojamehher021@gmail.com	09-11-2017	Yes			110157769761	
13	Assistant Professor	Dr.Minaketan Bag	7008071683	bag.minaanth@gmail.com	24.01.2020	Yes			110166833651	
14	Assistant Professor	Dr.Nibedita Nath	8249211692	drnibedita.nath@gmail.com	24.01.2020	Yes			110122103636	Kalahandi University
15	Assistant Professor	Dr.Kalyani Rath	9937830949	kalyanirath@gmail.com	24.01.2020	Yes			110151179630	
16	Associate Professor	Bibhukalyan Mohanty	9438423798	bibhumohanty.2008rediffmail.com					NA	
17	Associate	Meera	9777333	meerasw					1101485	

	e Professo r	Swain	300	ain2k9@ gmail.co m				15258	
18	Assistant Professo r	Bhubane swar Sabar	7894802 575	bhubans abar@g mail.com	03.02.20 20		Yes	NA	MSCB U niversity, Baripada
19	Associat e Professo r	Dr. Madh umita Panda	9437255 720	mpanda. suiit@g mail.com	27.02.20 20	Yes		1100973 76015	
20	Assistant Professo r	Dr.Ajaya Kumar Tripathy	8895551 301	ajayatrip athy1@g mail.com	01.02.20 20	Yes		1111068 21321	
21	Assistant Professo r	Dr.Usha Manasi Mohapat ra	8249687 700	ushaman asimoha patra@g mail.com	05.02.20 20	Yes		1101668 21323	
22	Assistant Professo r	Dr. Neena Dash	9124024 400	neenada sh2@gm ail.com	06.03.20 20	Yes		1101767 19754	
23	Assistant Professo r	Gopikant a Suna	7681821 989	gopikant asuna@ gmail.co m	24.02.20 20	Yes		1101368 57605	
24	Associat e Professo r	Dr.Parth a Sarathi Mallik	9474577 513	partha_s arathimal lik@redif mail.co m	24.02.20 20	Yes		NA	
25	Assistant Professo r	Dr.Sanju kta Bhuyan	7504310 638	drsanjukt abhuyan @gmail. com	24.02.20 20	Yes		1101770 39685	
26	Assistant Professo r	Sadhuja n Bankira	8249971 798	bankira.j on03@g mail.com	25.02.20 20	Yes		1101370 39687	
27	Assistant Professo r	Nirjharan i Tripathy	7328882 372	neerjatri p2018@ gmail.co m	10.01.20 20		Yes	1101214 06616	Utkal Uni versity, BBSR
28	Associat e Professo r	Dr.Anjali Tripathy	9439391 977	anjali1tri pathy@y ahoo.co.i n	28.01.20 20	Yes		1100442 98820	
29	Assistant Professo r	Brahama nanda Padra	9315408 815	brahman andajnu @gmail. com	01.02.20 20	Yes		1101521 29420	
30	Assistant Professo r	Dr.P.Mur alidhar	9778379 714	sharma murli88	01.02.20 20	Yes		1100175 86507	

	r	Sharma		@gmail.com					
31	Assistant Professor	Jharana Rani Dh angada majhi	9971673 923	Jharana.english@gmail.com	06.02.2020	Yes		1100175 86507	Was on Lien Back to Previous Station
32	Associate Professor	Dr.Sambit Panigrahi	9777808 418	sambit.panigrahi1@gmail.com	20.02.2020	Yes		1100048 68589	Was on Lien Back to Previous Station
33	Professor	Dr.Sibabrata Das	9040232 627	sibabrata2007@gmail.com	22.01.2020	Yes		NA	Was on Lien Back to Previous Station
34	Assistant Professor	Pammi Nitin Sinha	9472750 821	pamminitin@gmail.com		Yes		1101972 39206	
35	Assistant Professor	Sujit Kumar Jally	9634012 441	sujit.graphy@gmail.com	22.01.2020	Yes		1101421 46016	
36	Associate Professor	Dr.Arabi nda Sharma	8059900 246	arbind.78@gmail.com	27.01.2020	Yes		1101667 28625	
37	Assistant Professor	Rashmi	8789209 835	rashmi2190@gmail.com	24.01.2020	Yes		1111072 39200	
39	Assistant Professor	Paramat ap Pradhan	7008945 267	param.3247@gmail.com	20.03.2020	Yes		1101110 15250	
40	Assistant Professor	Dr.Santosh Kumar Mallik	9013470 778	santoshkumarmallik@gmail.com	19.02.2020	Yes		1111011 30836	
41	Associate Professor	Dr. Uma kanta Mishra	9938002 373	umajnu@gmail.com	02.03.2020	Yes		NA	Was on Lien Back to Previous Station
42	Assistant Professor	Dr.Atula Kumar Pradhan	9754875 987	atulcgculture@gmail.com	18.02.2020	Yes		1101421 46016	
43	Assistant Professor	Dr.Jayendra Kumar Singh	8709410 803	singhjayaendra02@gmail.com	22.11.2019	Yes		1101068 89366	
44	Assistant	Dr.Rosalie	8420898	rosalien2	18.11.20	Yes		1101285	

	Professor	en Rout	660	22@gmail.com	19			15259	
45	Assistant Professor	Cinia Tigga	9439678417	ciniatigga@gmail.com	29.10.2019	Yes		110183785388	
46	Assistant Professor	Ashok Kumar Das	9439035759	ashokpgdisuu@gmail.com	1.11.2019	Yes		110116838781	
47	Assistant Professor	Dr.Ranjan Sethi	9090832719	ranjan.guju@rediffmail.com	18.01.2020	Yes		111102124562	
48	Assistant Professor	Dr.Parikhita Bhoi	8249016956	parikhita bhoi@gmail.com	15.01.2020	Yes		111102124562	
49	Assistant Professor	Dr.Swapna Rani Singh	8249788563	swapnar anisingh32@gmail.com	21.01.2020	Yes		110112141294	
50		Dr. Himanshu Sekhar Samal	8984284600	drhimansusekharsamal@gmail.com				110084868568	Was on Lien Back to Previous Station Ravenshaw University
51	Assistant Professor	Dr.Laxmi priya Behera	9937947407	ljb081972@gmail.com	06.02.2020	Yes		110082044419	
52	Professor	Dr.Mohin Mohamad	9861162403	mohinphilosophy7@gmail.com	03.12.2019		Yes	110082044419	Retired
53	Assistant Professor	Dr.Ashok Kumar Tarai	9487202979	ashoktarai@gmail.com	21.11.2019	Yes		NA	Relieved to Ravenshaw University
54	Assistant Professor	Dr.Subhankari Pati	9438666707	subhankari.pati@gmail.com	03.12.2019	Yes		110112129422	
55	Assistant Professor	Jamric Ekka	7681812664	ekkejamric111@gmail.com	14.11.2019	Yes		110136828556	
56	Associate Professor	Dr.Namita Shadangi	9238580182	namita.shadangi@gmail.com	28.01.2020	Yes		110106821326	

57	Assistant Professor	Dr.Pranati Purohit	9891676795	pranati_purohit@gmail.com	17.02.2020	Yes			110147039681	
58	Assistant Professor	Dr.Gangadhar Behera	8765192334	gangadhar_b@yahoo.com	24.02.2020	Yes			111106828561	
59	Professor	Dr.Susanta Kumar Das	9658039777	skdas.gmu@gmail.com	21.02.2020	Yes			111106914405	
60	Assistant Professor	Jasabanta Sekhar Hansdah	8480464238	josh.phy@gmail.com	06.03.2020	Yes			111102170702	
61	Associate Professor	Pramoda Kumar Samal	9439752549	pkksamal@gmail.com	07.03.2020	Yes			111004870772	
62	Assistant Professor	Ananta Prasad Chakraverty	9861522344	anantac8@gmail.com	04.02.2020	Yes			111106828558	
63	Assistant Professor	Dr.Rupashree Brahma Kumari	9438179616	rupashree.psy@gmail.com	08.11.2019	Yes			111106838779	
64	Assistant Professor	Puspa Hembrum	9437240062	Puspa_hembrum@yahoo.co.in	08.11.2019	Yes			110116914404	
65	Assistant Professor	Dr.Rupashree Goswami	9776664740	goswami_rupashree@gmail.com	05.11.2019	Yes			110163185083	
66	Assistant Professor	Sanjukta Padhi	7978706852	spsanjuktapadhi@gmail.com	09.11.2019	Yes			110186828559	
67	Assistant Professor	Dr.Prasanta Kumar Sethi	9040212331	prasanta_sethi.pu@gmail.com	18.01.2020	Yes			110196821327	
68	Assistant Professor	Sala Besra	9583760773	salabesra@gmail.com	24.01.2020	Yes			110186814175	
69	Assistant Professor	Dr.Sushree Sasmita Pati	9489837309	sspati2014@gmail.com	28.01.2020	Yes			110183675733	
70		Dr. Anjali Kashyap	9419238307 778	anjali9801@gmail.com					110107944778	Resign

			0984544	.com						
71	Professor	Dr.Sachidananda Mahapatra	8917532544	sachi.mahapatra@gmail.com	01.03.2020		Yes		NA	Was on Lien Back to Previous Station
72	Assistant Professor	Dr.Suneli Dei	9583052516	drsunelidei@gmail.com	01.02.2020	Yes			110183785388	
73	Assistant Professor	Dr.Manosmita Mahapatra	8763820091	monosmita7@gmail.com	17.02.2020		Yes		110156828555	Ravenshaw University, Cuttack
74	Assistant Professor	Dr.Kumuda Chandra Panigrahi	9968432435	kcpanigrahi@gmail.com	24.02.2020	Yes			NA	Visva Varti University
75	Associate Professor	Dr.Ranjana Kumar Sahoo	9438166689	ranjanahoostatics@gmail.com	01.11.2019		Yes		110064870757	IGNT University, Amarkantak
76	Assistant Professor	Dr.Rajendra Gartia	9861786508	rajendragartia@gmail.com	08.11.2019	Yes			GMU001	
77	Assistant Professor	Dr.Nirupama Sahoo	7008336969	nirustatics@gmail.com	31.10.2019	Yes			110116838778	
78	Assistant Professor	Dr. Santosh Kumar Sethi	7008846665	sksethi2k@gmail.com	02.03.2020	Yes			110146821324	
79	Assistant Professor	Dr. Swetaleena Tripathy	8249602524	swetaleena.shelly@gmail.com	07.03.2020	Yes			110143797592	
80	Assistant Professor	Smt Monty Kujur	7008482813	montygracekujur@gmail.com	07.03.2020	Yes			110176918349	
81	Assistant Professor	Dr. Raghunath Satpathy	9437119053	rnsatpathy@gmail.com	07.03.2020	Yes			110153987450	
82	Assistant Professor	Dr.Yudhisthira Jamudulia	9489243792	yudhis4581@gmail.com	03.03.2020	Yes			110116828557	
83	Assistant Professor	Dr. Ashrita Patra		ashrita.patra@gmail.com	07.03.2020	Yes			110186821322	
84	Assistant	Miss	9439696	laxmimat	06.03.2020	Yes			1101968	

	Professor	Laxmi Majhi	173/ 797 8118662 6	hematics@gmail.com	20				89367	
85	Associate Professor	Dr. Bijaya Laxmi Panigrahi	8480183 467	bijayalaxmi.panigrahi@gmail.com	18.03.20 20	Yes			1100073 75980	
86	Assistant Professor	Pinakadhar Baliasingh	9090027 609	pb.math10@gmail.com	19.03.20 20		Yes		NA	Resignation
87	Assistant Professor	Dr. Pratima Sarangi	9438541 777	dr.psarangi@gmail.com	06.05.20 20		Yes		1101768 89368	Utkal University, BBSR
88	Associate Professor	Dr. Sikata Panda	9437739 850	sikatapanda@gmail.com	01.06.20 20	Yes			EDNO40 460	RDE, Sambalpur
89	Assistant Professor	Dr. Keshab Chandra Rath	9861207 910	keshab_ratha@rediffmail.com	21.05.20 20	Yes			1101427 45398	
90	Assistant Professor	Dr. Banita Mahananda	9439623 557	banita.mahananda@gmail.com	20.05.20 20	Yes			1101537 85384	
91	Assistant Professor	Singh subhalaxmi Baidhar	9938344 583	subhalaxmisingh18@gmail.com					1101551 86781	
92	Professor	Dr. Gyanaranjan Swain		gyanaranjan@gmail.com	13.05.20 20	Yes			1100159 05447	
93	Associate Professor	Dr. Alekha Kumar Sutar	7008316 314	alekhasutar@gmail.com	13.03.20 20	Yes			1100248 68462	
94	Associate Professor	Monalisa Mohapatra	9437598 901	chem.lisa@gmail.com	23.04.20 20	Yes			1100143 03461	
95	Assistant Professor	Suprava Nayak	7008428 010	suprava7107@gmail.com	05.05.20 20	Yes			1101772 39210	
96	Assistant Professor	Debasis Behera	7073352 734	dbahera@gmail.com	30.05.20 20	Yes			1101314 45293	
97	Assistant Professor	Sumanta Pradhan	8763703 652	pradhansumanta	28.05.20 20	Yes			1101168 28560	

	r			0@gmail.com					
98	Assistant Professor	Sasmita Rani Shasini	8260792412	sasmitahcu@gmail.com					110037696990
99	Assistant Professor	Suraj Badaik	8249336641	suraj.rajhans@gmail.com					110181461319
100	Assistant Professor	Anuranjan Tete	77355658677328849140	anueco21@gmail.com					NA
101	Assistant Professor	D P Priyadarshi Joshi	96821677939346378175	dpriyadarshi.joshi@gmail.com					110111830614
102	Lecturer	Dilip Kumar Sahoo			05.08.2014	Yes			NA
103	Lecturer	Prasanti Mishra			18.06.2014	Yes			NA
104	Lecturer	Pradosh Ku. Acharya			23.06.2014	Yes			NA
105	Lecturer	Pragnya Sahoo			30.06.2014	Yes			NA
106	Lecturer	Preetinda Mohapatra			16.07.2014	Yes			NA

2.NON TEACHING STAFFS:-

NAME OF THE OFFICE- GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR										
SI No	DESIGNATION	Full Name of the incumbent with mob.no & Email Id			Period of Incumbency	Status of Govt. Service During 2021-2023			GPF/PRAN A/C No./ CPF No.	Transfer red (Name of the station to which)
		NAME OF THE PERSON	MOBILE NO	EMAIL ID		In Service	Transfer red	Retired		
1	Registrar	Shri Girish Chandra Singh	9437210795	registrar@gmuni.ac.in	04.05.2018	Yes			GAO59616	
2	Registrar	Smt Jugaleswari Dash			01.07.2021	Yes			GA59250	
3	Comptroller of Finance	Mrs. Kanak Lata	7978022459	cof@gmuni.ac.in	22.10.2020	Yes			110001401836	

		Ekka							
4	Comptrol ler of Finance	Sri Jaga nnath Rout			31.10.20 23	Yes			CDPO19 616
5	Lab. Attendan t	Ramama ni Maharan	NA	NA	01.11.19 90			Yes	EDNO42 486
6	Office Attendan t	Nimai Sahu	NA	NA	24.07.19 85			Yes	EDNO37 506
7	Head Clerk	Baidhar Singh	9437392 893	baidharsi ngh1961 @gmail. com	06.03.19 86			Yes	EDNO37 572
8	Senior Clerk	Bira Kishore Panda	9777320 851	pandabk 61@gma il.com	30.03.19 83			Yes	AVO270 29
9	Demonst rator	Kasturi Behera	9178241 830	kbehera 945@gm ail.com	11.06.19 85			Yes	EDNO37 707
10	Office Attendan t	Ranjit Nath	9937556 591	deepakn ath91@g mail.com	20.01.19 84			Yes	EDNO36 504
11	Office Attendan t	Jugal Pradhan	9556615 566	NA	02.02.19 88			Yes	EDNO39 671
12	Office Attendan t	Jhasa Ketan Pradhan	9938387 868	NA	22.09.19 82			Yes	EDNO35 694
13	Office Attendan t	Biswamb ar Chandan	9777008 061	bchanda n62@gm ail.com	01.10.19 84			Yes	EDNO37 873
14	Office Attendan t	Debadhi Sahu	9438529 782	debadhis ahoo@g mail.com	22.07.19 85			Yes	EDNO37 505
15	Storekee per	Debendr a Prasad Nath	9438385 558	NA	20.06.19 87	Yes			EDNO38 373
16	Lab. Attendan t	Ramesw ar Kumbhar	NA	NA	09.02.19 94	Yes			EDNO44 673
17	Lab. Attendan t	Aswini Kumar Majhi	9439892 405	NA	15.12.19 94	Yes			EDNO47 771
18	Storekee per	Kishore Kumar Barua	9437393 112	kishoreb arua.78 @gmail. com	14.12.19 64	Yes			EDNO45 019
19	Office	Subash	9778949	NA	01.01.19	Yes			EDNO37

	Attendant	Ch. Pattnaik	459		85				507
20	Asst. Librarian	Puspagini Pattnaik	9937062070	puspagmc@gmail.com	01.09.1989	Yes			EDNO40830
21	Lab. Attendant	Padmini Padhi	NA	NA	25.09.1992	Yes			EDNO43271
22	Carpenter	Nihar Ranjan Nayak	8895656519	nihar1966@gmail.com	30.11.1995	Yes			EDNO45018
23	Office Attendant	Bihari Oram	9938301716	NA	16.01.1985	Yes			EDNO38411
24	Night Watchman	Ganesh Naharki	8093473288	ganeshnaharki1966@gmail.com	21.02.1994	Yes			EDNO43568
25	Gardener	Ramnayan Pradhan	7327020582	NA	13.03.1989	Yes			EDNO42613
26	Storekeeper	Upendra Suna	9937514746	sunaup@gmail.com	08.04.1993	Yes			EDNO43270
27	Office Attendant	Soudamini Dhar	9938063544	soudaminee69@gmail.com	30.11.1987	Yes			EDNO38915
28	Lab. Attendant	Byomakesh Dhar	9556916269	NA	01.02.1990	Yes			EDNO41224
29	Lab. Attendant	Debendranath Parida	9853300441	NA	16.11.1990	Yes			EDNO41967
30	Demonstrator	Mrutunjaya Padhi	9853443322	NA	29.11.1995	Yes			EDNO46749
31	Jr. Mechanic	Bidesi Kisan	7683828814	NA	12.04.1993	Yes			EDNO44278
32	Lab. Attendant	Arabinda Dhar	9438000720	arvinddhar2534@gmail.com	16.10.1995	Yes			EDNO45017
33	Programmer	Sudhir Kumar Panigrahi	9437141259	sudhir12316@rediffmail.com	18.09.2002	Yes			EDNO49387
34	Lab. Attendant	Ram Narayan	9437263449	rnbesan@gmail.com	28.11.1995	Yes			EDNO46103

	t	Besan		com					
35	Specimen Collector	Biswanath Munda	9861180332	NA	10.12.2003	Yes			EDNO49415
36	Specimen Collector	Jyotsnamayee Luha	9668019220	NA	15.03.1996	Yes			EDNO47385
37	Day Watchman	Suraj Bhoi	9556854292	NA	01.12.2010	Yes			NA
38	Junior Clerk	Bishi Kesan Sahu	9937100611	NA	23.07.2013	Yes			110034820886
39	Sweeper	Jayanti Behera	9583763606	NA	20.05.2011	yes			110084820889
40	Office Attendant	Pradeep Prasad Bhoi	8093930394	NA	10.05.2013	Yes			110014820890
41	Research Officer	Dr. Chandan Sahu	7504935824	cks.env@gmail.com	30.07.2019	yes			NA
42	Students Welfare officer	Nilamadhav Pradhan	9090668373	nilamadhav.pradhan@gmail.com	26.07.2019	Yes			NA
43	PA to VC	Trinath Hota	9338440101	trinathhota@gmail.com	23.07.2019	Yes			NA
44	PA to Registrar	Dillip Kumar Parida	8093824230		30.05.2020	Yes			NA
45	System Manager	Ashish Kumar Patel	9900232497	ashkpate1@gmail.com	29.07.2019	yes			NA
46	System Manager	Priyanka Swain	9439394809	priyankaswain201@gmail.com	23.07.2019	Yes			NA
47	PEO	Lingaraj Behera	8249531789	lingarajb610@gmail.com	25.07.2019	Yes			NA
48	PEO	Dibyani Sukhla	9438640742	Dibyanisukhla1994@gmail.com	27.07.2019	Yes			NA
49	Lab Asst-cum-Storeroomkeeper	Santosh Kumar Sahoo	9090360961	santosh.sahoo65@gmail.com	23.07.2020	yes			NA
50	Lab Asst	Guru	9861116	guruchar	23.07.20	yes			NA

	-cum-Sto rekeeper	Charan Sahu	295	ansahu8 2@yaho o.com	19					
51	Lab Asst -cum-Sto rekeeper	Dakeswa r Pradhan	6372373 129	<a href="mailto:pradhan
dakeswa
r82@gm
ail.com">pradhan dakeswa r82@gm ail.com	24.07.20 19	Yes			NA	
52	Lab Asst -cum-Sto rekeeper	Tripurari Das	8847891 614	<a href="mailto:tripurari0
48@gma
il.com">tripurari0 48@gma il.com	26.07.20 19	Yes			NA	
53	Lab Asst -cum-Sto rekeeper	Khusboo Agrawal	9556538 517	<a href="mailto:misskhu
sboo1@
gmail.co
m">misskhu sboo1@ gmail.co m	23.07.20 19		Yes		NA	SCIENTI FIC OFF ICER, STATE F ORENSI C SCIEN CE
54	Lab Asst -cum-Sto rekeeper	Rajashre e Halit	7735257 397	<a href="mailto:rajashre
e94halit
@gmail.
com">rajashre e94halit @gmail. com	24.07.20 19	Yes			NA	
55	Lab Asst -cum-Sto rekeeper	Pramod Hasda	8018792 993	<a href="mailto:phasda.1
24@gma
il.com">phasda.1 24@gma il.com	25.07.20 19	Yes			NA	
56	Lab Asst -cum-Sto rekeeper	Lipanjali Naik	7750057 737	<a href="mailto:naiklipan
jali@gm
ail.com">naiklipan jali@gm ail.com	30.07.20 19	Yes			NA	
57	Lab Asst -cum-Sto rekeeper	Akash Pradhan	9853459 829	<a href="mailto:apradha
n418@g
mail.com">apradha n418@g mail.com	01.08.20 19		Yes		NA	ASO , HIGH COURT OF ODISHA
58	Lab Asst -cum-Sto rekeeper	Supriti Behera	7077823 284	<a href="mailto:supritibe
hera20
@gmail.
com">supritibe hera20 @gmail. com	24.07.20 19	yes			NA	
59	Junior Assistant	Amit Kumar Hota	8018383 930	<a href="mailto:amithota
87@gma
il.com">amithota 87@gma il.com	23.07.20 19	yes			NA	
60	Junior Assistant	Sneham ayee Nayak	7377697 354	<a href="mailto:snehama
yeemba
@gmail.
com">snehama yeemba @gmail. com	25.07.20 19	yes			NA	
61	Junior Assistant	Swapna Ranee Padhee	7894787 704	<a href="mailto:swapnap
adhee25
@gmail.
com">swapnap adhee25 @gmail. com	25.07.20 19	yes			NA	
62	Junior Assistant	Barsha Rani Negi	9438646 028	<a href="mailto:barshara
ni.negi89
@gmail.
com">barshara ni.negi89 @gmail. com	24.07.20 19	Yes			NA	

				com						
63	Junior Assistant	Amarendra Khamari	9337386832	amarendra0320@gmail.com	25.07.2019	Yes			NA	
64	Junior Assistant	Shakuntala Singh	7682032068	sakusweet.singh123@gmail.com	26.07.2019	Yes			NA	
65	Junior Assistant	Niranjana Sahoo	7008722169	sahoo.niranjana901@gmail.com	29.07.2019	Yes			NA	
66	Junior Assistant	Ranjan Sahu	9090312424	ranjansahu0509@gmail.com	26.07.2019	Yes			NA	
67	Junior Assistant	Suranga Barik	8658364178	suranga.barik.1992@gmail.com	31.07.2019	Yes			NA	
68	Junior Assistant	Bhagyalata Sahu	7978652260	bhagyalatasahu864@gmail.com	26.07.2019	Yes			NA	
69	Junior Assistant	Rajendra Pradhan	7008389195	rajendra.pradhan324@gmail.com	24.07.2019	Yes			NA	
70	Junior Assistant	Deepak Kumar Nande	8018687497	deepaknade7@gmail.com	30.07.2019	Yes			NA	
71	Junior Assistant	Rajesh Kumar Nayak	6372770138	nayakrajesh011@gmail.com	01.08.2019	Yes			NA	
72	Junior Assistant	Jagannath Prasad Naik	9090623212	jagannath.naik101@gmail.com	14.10.2019	Yes			NA	
73	Junior Assistant	Bidyudprabha Ping	7008003796	bidyutping04@gmail.com	27.05.2020	Yes			NA	
74	Junior Assistant	Chintamani Kisan	9938511240	coolchintamani@gmail.com	26.07.2019		Yes		NA	Cooperative Society, Govt of Odisha
75	Junior	Tilottama	9078681	tilottama	30.07.20	Yes			NA	

	Assistant	Naik	432	naik955@gmail.com	19					
76	Junior Assistant	Bishwajyoti Patro	9040578593	biswajyotipATro@gmail.com	30.7.2019	Yes			NA	
77	Lab Attendant	Bijanti Minz	8342050548	minzbaijanti@gmail.com	24.07.2019	yes			NA	
78	Lab Attendant	Itishree Pradhan	7381248787	itishreepadhan1987@gmail.com	24.07.2019	yes			NA	
79	Lab Attendant	Sunil Kumar Nayak	7077925442	sunilnayak19@gmail.com	23.07.2019	yes			NA	
80	Lab Attendant	Bhabani Shankar Bhoi	8599810949	bhoibhabani7@gmail.com	30.07.2019	Yes			NA	
81	Lab Attendant	Rasmita Behera	8093294628	ohmshreebehera@gmail.com	25.07.2019	Yes			NA	
82	Lab Attendant	Sushree Sangita Behera	8763777792	110216sangeeta@gmail.com	24.07.2019	Yes			NA	
83	Lab Attendant	Lima Patra	8637230891	limapradhan17@gmail.com	27.05.2020	Yes			NA	
84	Lab Attendant	Sayed Farid	7978203564	sayeedfarid@gmail.com	14.10.2019	Yes			NA	
85	Lab Attendant	Kundan Kumar Jal	9337292607	kundanjal2011@gmail.com	30.07.2019	Yes			NA	
86	Lib Attendant	Anchal Maharana	8984939972	anchal.mahana@rediffmail.com	24.07.2019	Yes			NA	
87	Lib Attendant	Rajib Sahu	9861908092	rajibsahu1991@gmail.com	30.07.2019	Yes			NA	
88	Lab Attendant	Bhramara Seth	6371674785	bhramaraseth@gmail.com	24.07.2019	Yes			NA	
89	Care taker	Sushil Kumar	7978534523	susilkumarshahoo	24.07.2019	yes			NA	

		Sahoo		111@gm ail.com					
90	Care taker	Alok Kumar Patel	9658921 105	alokumar patel@g mail.com	26.07.20 19	Yes			NA
91	Care taker	Bhabani Shankar Sahu	7682829 560	bhabani0 73@gma il.com	24.07.20 19	Yes			NA
92	Care taker	Gopal Krishna Mishra	9337913 647	gopal876 33@gma il.com	24.07.20 19	Yes			NA
93	Care taker	Rajendra Pradhan	6370707 637	rajendra pradhan ofsbp@g mail.com	30.07.20 19	Yes			NA
94	Care taker	Sankirta n Karali	9337890 930	sankirtan karali82 @gmail. com	27.11.20 19	yes			NA
95	Matron	Anita Nanda	9938225 014	anitanan da1995 @gmail. com	24.07.20 19	Yes			NA
96	Matron	Mariam Tirkey	9178056 255	mariamT irkey201 8@gmail .com	17.10.20 19	yes			NA
97	Matron	Beena Pradhan	7008895 209	sapanpa ni4@gm ail.com	01.08.20 19	yes			NA

18.5 - NON PRODUCTION OF HOSTEL ACCOUNTS FOR THE YEAR 2021-22 & 2022-23

It was noticed from previous audit reports that two numbers of Hostels were present i.e. Silver Jubilee hostel & LH- II hostel in the GM University. Hence the local authority is requested to produce all the records and registers of all Hostels Accounts for the year 2021-22 & 2022-23 was asked for production through issue of POM but the local authority replied that Produced on the last date of close of audit without producing the same ..

It is a matter of concern, how the financial transactions are made in the hostels without maintaining the cash book for years together. The modus -operandi of the matter establish prima-facie of grave case of misappropriation.

The non production of ancillary records to audit is not only an attempt to escape from the audit remarks but also gives rise to hindrance of improvement in accounts. The matter is now brought to the notice of **Director, Higher Education, Odisha, Bhubaneswar** for early intervention, so that the cash book for the period from 1-4-2021 to 31-3-2023 is maintained and kept ready for next audit.

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

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

19.1 - POSITION OF IT/CPF/PT AS ON 31.03.2022 & 31.03.2023:-

No loans have been incurred/ outstanding against this University till 31st March 2023.

The details of IT/CPF/PT Deposits for the year 2021-22 are as given below:-

Particulars	IT	CPF	PT	TOTAL
OB as on 01.04.2021	0.00	0.00	0.00	0.00
Receipt during the year 2021-22	10028017.00	2246048.00	212475.00	12486540.00
Total	10028017.00	2246048.00	212475.00	12486540.00
Deposit during the year 2021-22	10028017.00	2246048.00	212475.00	12486540.00
CB as on 31.03.2022	0.00	0.00	0.00	0.00

The details of IT/CPF/PT Deposits for the year 2022-23 are as given below:-

Particulars	IT	CPF	PT	TOTAL
OB as on 01.04.2022	0.00	0.00	0.00	0.00
Receipt during the year 2022-23	12078133.00	10119963.00	282600.00	22480696.00
Total	12078133.00	10119963.00	282600.00	22480696.00
Deposit during the year 2022-23	12078133.00	10119963.00	282600.00	22480696.00
CB as on 31.03.2023	0.00	0.00	0.00	0.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - GENERAL REMARKS:-

On completion of audit of this University account for the financial year 2021-22 & 2022-23 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 hinder 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 3194847.52 are held under objection which include an amount of Rs 1730036.00 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 Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	5.1	0.00	788464.52	0.00	0.00	0.00	
2	8.1	1728200.00	1728200.00	1728200.00	0.00	0.00	
3	14.1	0.00	523768.00	0.00	0.00	0.00	
4	14.2	0.00	62625.00	0.00	0.00	0.00	
5	14.3	1836.00	91790.00	0.00	0.00	0.00	
Total		1730036.00	3194847.52	1728200.00	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 **2021-2022 2022-2023** have

been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .