

**LOCAL FUND AUDIT, SAMBALPUR, ODISHA**

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

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

Para1.1 :- Demographic information:-

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

**PARA: 2 PHYSICAL VERIFICATION**

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

**Comments**

As per OLFA Act Rule 1951, Rule-20(A) Physical verification of cash, unused receipt books and postage stamps etc, was conducted on Dt.27.05.2020 before transaction and the result of Physical verification has been agreed with the book balances as mentioned above.

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

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

**PARA: 3 LIST OF VERIFIED RECORDS**

**A : List Of Verified Records/Register**

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

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

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

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

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

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

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

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

**Comments**

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

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

**1) Register of Abstract Receipt & Expenditure:-** Non maintenance of such registers may resulted hindrances regarding obtaining information in respect of actual amount of Receipt & Expenditures under different heads of accounts & also leads to lacking of proper Check & measure of the funds position of the University.

**2) Work Register:-** Non-maintenance of Work Register resulted no scope to watch the expenditure incurred for various construction works under taken by different line department as well as the University Authority fails to

update with the information about the executed position of such works at any given point of time.

**3) Fixed Asset Register:-**Non maintenance of the register leads no scope to access and establish the asset of this University either in form of Capital or Revenue asset.

**4) Quarter Allotment Register:-**Non maintenance of the register may cause loss of University revenue by way of less/non-recovery of quarter rent as well as undue allotment.

**5) Service Books:-**Non-Update of Service books along with leave account may causes in admissible/excess payment in lieu of Salary, encashment of Unutilised Leave as well as wrong fixation of Pension etc. of staffs.

**6) Retention Money Register:-** Non maintenance of the register may causes temporary mis-appropriation due to lack of proper Check & measure of collection & deposit of students fees.

**7) SD/EMD Register:-** There is every possibility of multiple release of SD and escape of collection due from different executing agencies & firms.

**8) Log Book of Vehicle:-**This may cause loss of fuel and irregular inadmissible expenditure due to lack of proper Check & measure of plying.

**9) Loan Register:-** This may create confusion in collection & recovery of Personal loan amount which availed by different employees and finally may caused non recovery which may resulted loss of fund of the institution.

**10) House building Adv.Register:-**This may create confusion in collection & recovery of HBA loan amount which availed by different employees and finally may caused non recovery may resulted loss of fund of the Govt.

**PARA: 4 FINANCIAL POSITION**

Gangadhar Meher University - 2018-2019

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	ALL 19 CASH BOOKS	01-04-2018	871461 87.72	574130 998.02	661277 185.74	208754 260.42	31-03-2019	452522 925.32	31-03-2019	452522 925.32	0.00	
	<b>GRAND TOTAL</b>		<b>871461 87.72</b>	<b>574130 998.02</b>	<b>661277 185.74</b>	<b>208754 260.42</b>		<b>452522 925.32</b>		<b>452522 925.32</b>	<b>0.00</b>	

Gangadhar Meher University - 2019-2020

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	ALL 21 CASH BOOKS	01-04-2019	452522 925.32	280970 856.08	733493 781.40	318667 056.22	31-03-2020	414826 725.18	31-03-2020	411485 617.39	334110 7.79	Difference is narrated below
	<b>GRAND TOTAL</b>		<b>452522 925.32</b>	<b>280970 856.08</b>	<b>733493 781.40</b>	<b>318667 056.22</b>		<b>414826 725.18</b>		<b>411485 617.39</b>	<b>334110 7.79</b>	

**Comments**

The financial position of this University for the year 2018-19 & 2019-20 was worked out basing upon the closing balance from the last year audit report, Receipt & Expenditure figures accounted for in different subsidiary cash books as well as actual credit & debit of grants and interest in the relevant pass books etc. as on 31.03.2019 & 31.03.2020 of which an abstract position is furnished below:-



**ABSTRACT OF RECEIPT & EXPENDITURE IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY, SAMBALPUR FOR THE YEAR.2018-19**

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

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

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

SL.	Name of the Cash Book	OB as on 01.04.2019 (As per Audit)	Receipt During the Yr.2019-20	Total	Expenditure During the Yr.2019-20	CB as on 31.03.2020 (As per Audit)	CB as on 31.03.2020 (As per Cash Book)	Difference (Audit-C.Book)
1	2	3	4	5	6	7	8	9
1	G.M.University(GEN) Cash Book	87757013.73	128320126.12	216077139.85	99496818.40	116580321.45	113239463.66	3340857.79
2	G.M.Unv(Govt.A/c) Cash Book	266994.00	2485.00	269479.00	0.00	269479.00	269479.00	0.00
3	G.M.Auto(Govt.A/c) Cash Book	0.00	105258900.00	105258900.00	105258900.00	0.00	0.00	0.00
4	G.M.Auto(PL A/c) Cash Book	12249176.66	86295.00	12335471.66	9646050.00	2689421.66	2689421.66	0.00
5	GM University Exam Cash Book	1100530.77	8708234.00	9808764.77	8899096.23	909668.54	909668.54	0.00
6	GM	10034858.00	1713067.00	11747925.00	460.00	11747465.00	11747465.00	0.0

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

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

Reasons of Difference:-

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

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

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

<b>DETAILS OF CLOSING BALANCE IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY AS ON 31.03.2019(As per Audit &amp; Cash Books)</b>						
SL.	Name of the Cash Books	Cash In Hand	In Bank	As FDR	In Treasury(PL) A/c	Total
1	2	3	4	5	6	7
1	G.M.University (GEN) Cash Book	0.00	87757013.73	0.00	0.00	87757013.73
2	G.M.Unv(Govt. A/c) Cash Book	0.00	266994.00	0.00	0.00	266994.00
3	G.M.Auto(Govt .A/c) Cash	0.00	0.00	0.00	0.00	0.00

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

**DETAILS OF CLOSING BALANCE IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY AS ON 31.03.2020(As per Audit & Cash Books)**

SL.	Name of the Cash Books	Cash In Hand	In Bank	As FDR	In Treasury(PL) A/c	Total
1	2	3	4	5	6	7
1	G.M.University (GEN) Cash Book	0.00	113239463.66	0.00	0.00	113239463.66
2	G.M.Unv(Govt. A/c) Cash Book	0.00	269479.00	0.00	0.00	269479.00
3	G.M.Auto(Govt .A/c) Cash Book	0.00	0	0.00	0.00	0.00
4	G.M.Auto(PL A/c) Cash Book	0.00	0.34	0.00	2689421.32	2689421.66
5	GM University Exam Cash Book	0.00	909668.54	0.00	0.00	909668.54
6	GM Autonomus Exam Cash Book	0.00	1732465.72	10015000.00	0.00	11747465.72
7	B.Sc Computer Sc.Cash Book	0.00	893957.28	6853675.00	0.00	7747632.28
8	M.Sc Computer Sc.Cash Book	0.00	1528165.58	0.00	0.00	1528165.58
9	MCA Cash Book	0.00	8034238.87	10000000.00	0.00	18034238.87
10	HVET Cash Book	0.00	11738133.86	0.00	0.00	11738133.86
11	Integrated BED Cash Book	0.00	12659626.31	0.00	0.00	12659626.31
12	YRC Cash Book	0.00	470746.20	0.00	0.00	470746.20
13	Infrastructure Cash Book	0.00	1680458.61	0.00	0.00	1680458.61
14	UGC Cash Book	0.00	70822.70	0.00	0.00	70822.70
15	e-Admission Cash Book	0.00	8921.00	0.00	0.00	8921.00
16	NSS Cash Book	0.00	1470.00	0.00	0.00	1470.00
17	Endowment Cash	0.00	244513.00	500000.00	0.00	744513.00

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

**(NB:-The financial statements of in respect of both Receipt and Expenditure A/c of this University for the year 2018-19 & 2019-20 has been duly uploaded in this e-report in the web-space provided in CAF.)**

**Persistent Irregularities:-**

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

:-

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

**Types of Irregularities observed**

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

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

Non-Attestation of each entry in Receipt & Payment side by the COF ensuring its correctness.

Non-verification of the Physical cash balance by the COF at the end of each month w.r.to cash balance shown in the cash book & record a certificate therein.

Non-refund of Un-used cheques by the cashier to the custody of the COF on the closure of each day.

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

**2)Un-authorized Parking/Rolling of Idle funds in respect of closed/defunct schemes in PL Account as on 31<sup>st</sup> Mar 2020:-** (Ref.G.O.No10406/DLFA Dt.05.09.2014 of DLFA, Odisha)

On Checking the PL Account Cash Book of this University for the year 2017-18, it was observed that, a sum of **Rs.2689421.32** was rolling un-utilised since years together as idle funds as on 31<sup>st</sup> Mar. 2020, which seems to have no scope for utilization in the present or coming periods. As a result of such un-authorized parking of Govt. Grants in the PL Account without any scope of utilization may leads to :-

a) Un-authorized retention of Govt. money which may seriously affected the ways & means position of Govt. Ex-chequer.

b) Possibilities of encroachment in different heads other than the specified purposes.

Therefore the Present Local authority was again impressed upon to do the needful for early utilization by obtaining ex-post facto approval from the competent authority or may refund of the above components of in the proper head of accounts in the Govt. exchequer those were kept lying un-utilised in the P.L. Account till 31.3.2020 for the better interest of the ways & means position of state Govt. & compliance reported.

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

As per the rules cited in the Odisha University Accounts Manual-1987, the University Authority should prepare the Annual Account of Receipt & Payment along with Income & Expenditure statement for each financial year & it should be duly produced before audit for necessary verification. But during the course of this Audit it was noticed that, the Annual account statement of Head-wise Receipt & expenditure for the year 2018-19 & 2019-20 were not prepared/ maintained by the University authority in contravention to the OUAM-1987.

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

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

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

**4 - Non-production of Annual Budget:**

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

Since the local authority has failed to produce the Annual budget for the F.Y.2018-19 & 2019-20 for verification, therefore it is apprehended that annual budget might not have not prepared by this University and due to non-preparation of annual budget, the budgetary receipt and expenditure of this University may not be included in the state budget which will result in unrealistic budget of the state also. Since Budget of Universities have a significant role in the state financial affairs, thus it is essential to prepare and got approved it in time prior to incurring expenditure at their respective level.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10.Vouchers were not pasted in guard file.

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

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

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

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

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



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

**Gangadhar Meher University - 2018-2019**

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

**Gangadhar Meher University - 2019-2020**

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

**Reconciliation**

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

The Closing balance of different Bank Accounts relating to different 16 (sixteen) No's cash books with respect to relevant Pass books as on 31. 03. 2019 as made available to this audit from the University Authority are as furnished below: -

**DETAILS OF BANK ACCOUNT BALANCE AS PER BANK PASS BOOK & RESPECTIVE CASH BOOK BANK BALANCE AS ON 31.03.2019**

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

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

The Closing balance of different Bank Accounts relating to different 19 (Nineteen) no's cash books with respect to relevant Pass books as on 31. 03. 2020 as made available to this audit from the University Authority are as furnished below: -

**DETAILS OF BANK ACCOUNT BALANCE AS PER BANK PASS BOOK & RESPECTIVE CASH BOOK BANK BALANCE AS ON 31.03.2020**

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

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

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

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

At the end of the financial year 2019-20, it was observed that in respect of bank balance differential amount to the tune of **Rs.3628347.79** In respect 7 nos. of account was found in excess in Pass book bank balances as on 31st March 2020. Again, as per letter No.158471/F, Dtd.27.04.2013 of Finance Department, the DDO should maintain a register for reconciliation of Receipt & Disbursement of different types of funds. But during course of this audit it was observed that, in contravention to the G. O's cited above neither any month-wise reconciliation was worked out nor any register for reconciliation of bank accounts were maintained by the Local Authority during the period 2019-20. However, the necessary reconciliation of such 7 nos. of bank accounts has been worked out during this audit as furnished below: -

**Reconciliation of Bank Accounts :-**

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

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

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

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

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

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

<b>Actual Balance in Pass Book as on 31.03.2020</b>	<b>4012716.57</b>
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**3. CORPORATION Bank, Sambalpur, (A/c No.520141001627645): -**

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

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

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

**till 31.03.2020.**

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



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

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

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

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

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

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

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

Therefore, the present C.O.F is once again suggested for initiate special drive for working out the month-wise reconciliation as well as maintenance of register of reconciliation for different bank accounts henceforth on priority basis to obtain a transparent fiscal position of this University which may be shown to next audit and compliance reported. In response to the POM the local authority replied that reconciliation will be done. The same may be done & produced to next audit.

**Comments Regarding: - POM:11 DT.30.05.210 PAGE-14**
**(i) Non-Maintenance of Flexi Account instead of savings bank account for parking of funds of centrally/State sponsored schemes: - (Ref.: Letter. no.-354251/F, Dt.12.10.2012)**

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

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

Therefore, the local authority is suggested for early management of Flexi Accounts in respect of other centrally/state sponsored scheme funds which has been kept in savings bank accounts for the better fiscal interest of this University & compliance reported. In response to the POM the local authority replied that flexi account of 04(four) nos. i.e. UCO A/c no.480,331,229 Corp A/c no 645 has been made. Steps may be taken to keep flexi accounts of other accounts.

**PARA: 6 STOCK POSITION**

Gangadhar Meher University - 2018-2019

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

Gangadhar Meher University - 2019-2020

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

**Comments**

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

SL.	Name of the Items	Stock Balance as on 01.04.2018 (As per Last AR)	Items Purchased during 2018-19	Total	Items written off during 2018-19	Stock Balance as on 31.03.2019	Remarks
1	2	3	4	5	6	7	8
1	Air-Conditioner(Split)	12	0	12	0	12	
2	Air-Conditioner(window)	8	4	12		12	
3	Aquaguard Filter	10		10		10	
4	Almirah(Wooden)	128		128		128	
5	Almirah(Iron)	178		178		178	
6	Almirah(Glass Fitted)	7		7		7	
7	Long Bench(Wooden)	268		268		268	
8	Long Bench(Iron)	69		69		69	
9	Long	219		219		219	

	Bench(Plywood)						
10	Book selves(wood)	32		32		32	
11	Book selves(Iron)	297		297		297	
12	Desk	100		100		100	
13	Chair(wood)	303		303		303	
14	Chair(Iron)	90		90		90	
15	Chair(Executive)	75		75		75	
16	Celing Fan	359		359		359	
17	Stand Fan	7		7		7	
18	Wall Fan	25		25		25	
19	Fire Extinguisher	15		15		15	
20	Generator	2		2		2	
21	Inverter	15		15		15	
22	Laptop	4		4		4	
23	Microphone	3		3		3	
24	Printer	34		34		34	
25	Podium	9		9		9	
26	Projector(Multi)	2		2		2	
27	Projector(LCD)	10		10		10	
28	Projector Screen	6		6		6	
29	TV(LED)	1		1		1	
30	Tube Light	442		442		442	
31	Teacher's Table	135		135		135	
32	Computer Table	48		48		48	
33	Office Table	87		87		87	
34	UPS	50		50		50	
35	Xerox Machine	14		14		14	
36	Exhust Fan	19		19		19	
37	Laboratory Table	29		29		29	
38	Stoll(Wodden)	228		228		228	
39	Inverter Battery	5		5		5	
40	Refrigerator	4		4		4	

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

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

SL.	Name of the Items	Stock Balance as on 01.04.2019 (As per Last AR)	Items Purchased during 2019-20	Total	Items written off during 2019-20	Stock Balance as on 31.03.2020	Remarks
1	2	3	4	5	6	7	8
1	Air-Conditioner(Split)	12	0	12	0	12	
2	Air-Conditioner(window)	12		12		12	
3	Aquaguard Filter	10		10		10	
4	Almira(Wooden)	128		128		128	
5	Almira(Iron)	178		178		178	
6	Almira(Glass Fitted)	7		7		7	
7	Long Bench(Wooden)	268		268		268	
8	Long Bench(Iron)	69		69		69	
9	Long Bench(Plywood)	219		219		219	

10	Book selves(wood )	32		32		32
11	Book selves(Iron)	297		297		297
12	Desk	100		100		100
13	Chair(wood)	303		303		303
14	Chair(Iron)	90		90		90
15	Chair(Executive)	75		75		75
16	Celing Fan	359		359		359
17	Stand Fan	7		7		7
18	Wall Fan	25		25		25
19	Fire Extinguisher	15		15		15
20	Generator	2		2		2
21	Inverter	15		15		15
22	Laptop	4		4		4
23	Microphone	3		3		3
24	Printer	34		34		34
25	Podium	9		9		9
26	Projector(Multi)	2		2		2
27	Projector(LCD)	10		10		10
28	Projector Screen	6		6		6
29	TV(LED)	1		1		1
30	Tube Light	442		442		442
31	Teacher's Table	135		135		135
32	Computer Table	48		48		48
33	Office Table	87		87		87
34	UPS	50		50		50
35	Xerox Machine	14		14		14
36	Exhust Fan	19		19		19
37	Laboratory Table	29		29		29
38	Stoll(Wodden)	228		228		228
39	Inverter Battery	5		5		5
40	Refrigerator	4		4		4
41	Scanner	4		4		4
42	Stabilizer	20		20		20

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

**PARA: 7 INVESTMENT**

**Gangadhar Meher University - 2018-2019**

Slno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	6018548.00	0.00	6018548.00	400845.00	31-03-2019	6419393.00	31-03-2019	6419393.00	0.00	
2	01-04-2018	10000000.00	0.00	10000000.00	0.00	31-03-2019	10000000.00	31-03-2019	10000000.00	0.00	No fresh Investment made in 2018-19
3	01-04-2018	10015000.00	0.00	10015000.00	0.00	31-03-2019	10015000.00	31-03-2019	10015000.00	0.00	No fresh Investment made in 2018-19
	<b>GRAND TOTAL</b>	<b>26033548.00</b>	<b>0.00</b>	<b>26033548.00</b>	<b>400845.00</b>		<b>26434393.00</b>		<b>26434393.00</b>	<b>0.00</b>	

**Gangadhar Meher University - 2019-2020**

Slno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
4	01-04-2019	10000000.00	0.00	10000000.00	0.00	31-03-2020	10000000.00	31-03-2020	10000000.00	0.00	No fresh Investment made in



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

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

DETAILS OF CB ON INVESTMENT & Comments:

**Investment Position: -**

As per the information/original TDR's made available to this audit for verification, the position of Investments in shape of TDRs kept by this University has been worked out for the financial year 2018-2019 and 2019-2020 as furnished below: -

<b>Investment Position in respect of GM University as on 31.03.2019</b>						
SL. No.	OB of Investment as on 01.04.2018	Amt. Encashed during 2018-19	Total	Amt. Invested during 2018-19	CB of Investment as on 31.03.2019	Ref. Cash Book
1	6018548.00	0.00	6018548.00	400845.00	6419393.00	BSc Comp Science
2	10000000.00	0.00	10000000.00	0.00	10000000.00	MCA Cash Book
3	10015000.00	0.00	10015000.00	0.00	10015000.00	GM Auto (Exam ) Cash Book

<b>Total: -</b>	<b>26033548</b>	<b>0.00</b>	<b>26033548.00</b>	<b>400845.00</b>	<b>26434393.00</b>	
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**DETAILS OF C.B. OF INVESTMENT AS ON 31.03.2019:**

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

Details of Fixed Deposit Receipts Invested in respect of GM University as on 31.03.2019									
SL.	Name of the Bank	FDR No.	Amt. Invested (Rs.)	Dt. Of Investment/ Renewal	Period of Investment	Rate of Interest	Dt. Of Maturity	Maturity Value	Ref. Cash Book
1	UCO Bank, Budharaja	2101030020418	6419393.00	31.01.2019	12 months	6.60%	31.01.2020	6853675.00	BSc Comp Science
2	UCO Bank, Budharaja	2101031016800	10000000.00	29.01.2019	36months	4.75%	29.01.2022	Annual Interest Credit Scheme	MCA Cash Book
3	Corporation Bank, SBP	530101344610848	10015000.00	13.03.2019	12 months	6.80%	13.03.2020	(Do)	GM Auto (Exam) C.Book
	<b>Total:</b>		<b>26434393.00</b>						

Investment Position in respect of GM University as on 31.03.2020						
SL.No.	OB of Investment as on 01.04.2019	Amt. Encashed during 2019-2020	Total	Amt. Invested during 2019-2020	CB of Investment as on 31.03.2020	Ref. Cash Book
1	6419393.00	0.00	6419393.00	434282.00	6853676.00	BSc CompScience
2	10000000.00	0.00	10000000.00	0.00	10000000.00	MCA Cash Book
3	10015000.00	0.00	10015000.00	0.00	10015000.00	GM Auto (Exam) Cash Book
4	500000.00	0.00	500000.00	0.00	500000.00	ENDOWMENT Cash Book
<b>Total:-</b>	<b>26934393.00</b>	<b>0.00</b>	<b>26934393.00</b>	<b>434282.00</b>	<b>27368675.00</b>	

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

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

Details of Fixed Deposit Receipts Invested in respect of GM University as on 31.03.2020									
SL.	Name of the Bank	FDR No.	Amt. Invested (Rs.)	Dt. Of Investment/ Renewal	Period of Investment	Rate of Interest	Dt. Of Maturity	Maturity Value	Ref. Cash Book
1	UCO Bank, Budharaja	2101030020418	6853675.00	31.01.2020	12 months	6.30%	31.01.2021	7293765.00	BSc. Comp Science
2	UCO Bank, Budharaja	2101031016800	10000000.00	29.01.2019	36months	4.75%	29.01.2022	Annual Interest Credit Scheme	MCA Cash Book
3	Corporation Bank, SBP	530101344610848	10015000.00	13.03.2019	12 months	6.80%	13.03.2020	(Do)	GM Auto (Exam) C.Book
4	IDBI Bank Ltd., Goalbazar, Sambalpur	0714106000041168	500000.00	26.06.2019	12 months	7.25%	26.06.2020	682886.00	ENDOWMENT C. Book
<b>Total:</b>			<b>27368675.00</b>						

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

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

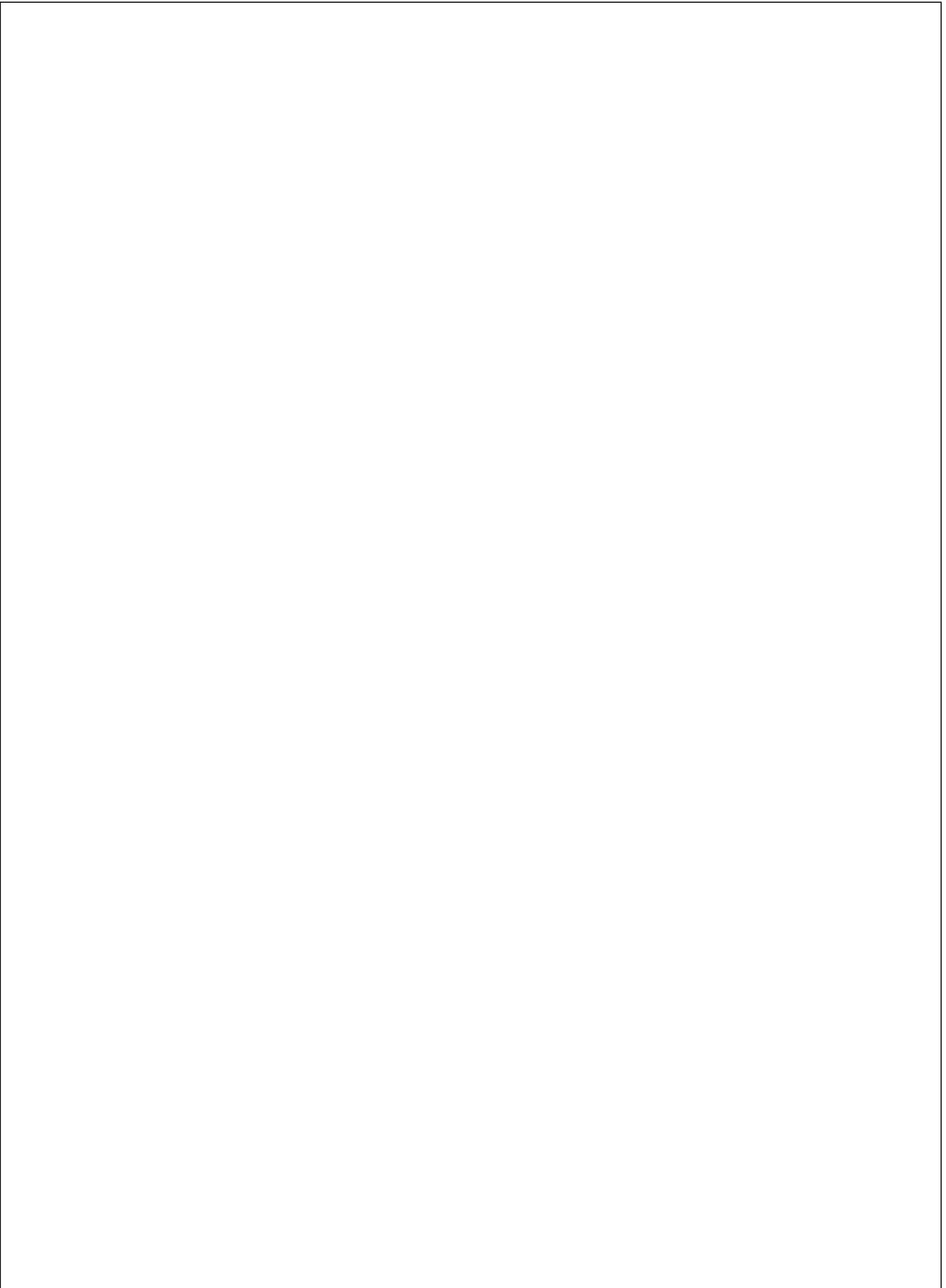
**2) Non-Production of Required Information regarding Investment in Corpus/Foundation Fund of the University:**

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

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

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

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



**PARA: 8 ADVANCE**

Gangadhar Meher University - 2018-2019

Slno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	All 6 nos. of Cash Book	346103 30.00	930512 0.00	439154 50.00	804187 3.00	31-03-2019	358735 77.00	31-03-2019	358735 77.00	0.00	Details in cash book wise are furnished below.
<b>GRAND TOTAL</b>			<b>346103 30.00</b>	<b>930512 0.00</b>	<b>439154 50.00</b>	<b>804187 3.00</b>		<b>358735 77.00</b>		<b>358735 77.00</b>	<b>0.00</b>	

Gangadhar Meher University - 2019-2020

Slno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
2	01-04-2019	All 6 nos. of Cash Book	358735 77.00	174374 90.00	533110 67.00	104151 47.00	31-03-2020	428959 20.00	31-03-2020	428959 20.00	0.00	Details in cash book wise are furnished below.
<b>GRAND TOTAL</b>			<b>358735 77.00</b>	<b>174374 90.00</b>	<b>533110 67.00</b>	<b>104151 47.00</b>		<b>428959 20.00</b>		<b>428959 20.00</b>	<b>0.00</b>	

**Comments :**

During this audit, the cash book-wise advance position for the year 2018-19 & 2019-20 was worked out, basing upon the information made available from the (i) Last year audit report (ii) Advance ledger & (ii) Advance paid & adjustment as shown in different cash books, of which an abstract position as on 31.03.2019 & 31.03.2020 is furnished below:-

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

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

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

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

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

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

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

Basing upon the Year-wise break-up of Outstanding advance available from the Last year audit report as well as the amount of advance paid/adjusted during 2018-19 & 2019-20, the year-wise Break-up of adjustment as well as advance outstanding in respect of University Account as on 31.03.2019 & 31.03.2020 are furnished below:-

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

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

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

The Individual & Year-wise classification of Outstanding Advance as on 31.03.2019 & 31.03.2020 has been worked out for last 5 years i.e. from the Yr.2015-16 to 2019-20 basing upon the outstanding balance from the last year audit report, Paid & adjustment of advance as exhibited in different cash books/Advance ledger during the year 2018-19 & 2019-20, which is furnished below:-

**Statement showing the Details of Outstanding Advance remained Un-Adjusted as on 31.03.2019 in respect of G.M. University, Sambalpur**

Sl. No.	Name & Designation of Advance Holders	YEAR	Vr.No/Date	Amt.of Adv.outstanding	Purpose of Advance Paid	Sanctioning Authority
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<b>1</b>	<b>G.M.Universit y(GEN) Cash Book:-</b>					
1	Executive Engg.(R & B-Div-1), Sambalpur	<b>2015-16:-</b>	96(A)/28.03.20 16	6608884.00	Infrastructure Dev. Work	
		<b>TOTAL:-</b>		<b>6608884.00</b>		
2	Executive Engg.(PH-Div- 1), Sambalpur	<b>2016-17:-</b>	123(A)/01.12.1 6	15700000.00	Renovation of W/S,S/I & S/D	
		<b>TOTAL:-</b>		<b>15700000.00</b>		
3	Executive Engg.(R & B-Div-1), Sambalpur	<b>2017-18:-</b>	21.04.2017	10449796.00	Infrastructure Dev. Work	
		<b>TOTAL:-</b>		<b>10449796.00</b>		
4	Dr. Dinabandhu Behera, Reader in Odia	<b>2018-19</b>	21.06.18	30000.00	PG ADMISSION 2018-19	
5	SRI UMA CH PATI, DY. REG	(Do)	25.07.18	20000.00	ATTEND UGC MEETING	
6	Dr. Dinabandhu Behera, Reader in Odia		26.07.18	20000.00	PG ADMISSION	
7	SAROJA MEHER, COMM		NIL/12.09.18	30000.00	GANESH PUJA 2018	
8	DR. BISHNUPRIY A HOTA, ENG		NIL/01.10.18	20000.00	NATIONAL WORKSHOP	
9	DR. LAMBODHAR SAHU, ODIA		1/09.10.18	22000.00	STUDENT COUNCIL 2018	
10	DR. RAKESH KU MISHRA, SNS		2/09.10.18	40000.00	INTER UNI SWIMMING COMPITITION	
11	DR. SULAGNA CHOUDHRY, PHIL		NIL/12.10.18	10000.00	PURCHASE OF BOOK	
12	DR. PRASANTI MISHRA, ZOOLOGY		NIL/13.10.18	30000.00	EAST ZONE INTER UNI KABADI TOURNAMEN T	



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

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

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

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

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

**Statement showing the Details of Outstanding Advance remained Un-Adjusted as on 31.03.2020 in respect of G.M. University, Sambalpur**

Sl. No.	Name & Designation of Advance Holders	YEAR	Vr.No/Date	Amt.of Adv.outstanding	Purpose of Advance Paid	Sanctioning Authority
<b>1</b>	<b>G.M.University(GEN) Cash Book:-</b>					
1	Executive Engg.(R & B-Div-1), Sambalpur	<b>2015-16:-</b>	96(A)/28.03.2016	6608884.00	Infrastructure Dev. Work	
		<b>TOTAL:-</b>		<b>6608884.00</b>		
2	Executive Engg.(PH-Div-1), Sambalpur	<b>2016-17:-</b>	123(A)/01.12.16	15700000.00	Renovation of W/S,S/I & S/D	
		<b>TOTAL:-</b>		<b>15700000.00</b>		
3	Executive Engg.(R & B-Div-1), Sambalpur	<b>2017-18:-</b>	21.04.2017	10449796.00	Infrastructure Dev. Work	
		<b>TOTAL:-</b>		<b>10449796.00</b>		
1	SAROJA MEHER, COMM	<b>2018-19</b>	NIL/12.09.18	30000.00	GANESH PUJA 2018	
2	DR. BISHNUPRIYA HOTA, ENG	(Do)	NIL/01.10.18	20000.00	NATIONAL WORKSHOP	
3	DR. RAKESH KU MISHRA, SNS		NIL/28.11.18	15000.00	NCC MEET	
4	DR. DINABANDHA BEHARA, ODIA		NIL/18.12.18	30000.00	M PHIL & PHD ADMISSION	
5	SRI SAMIT KU PRADHAN, COMP SC		2/27.12.18	13500.00	PLATINUM JUBLLI LECTURE	

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

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

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



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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Name & Designation of Advance Holders	YEAR	Adv.Paid Vr.No/Date	Amt.of Adv.Adjusted	Adv.Adjustment Vr.No/Date	Purpose of Advance
(I)	G.M.University(GEN) Cash Book:-					
1	DR. MP BEHERA , EDN	<b>2017-18</b>	21.07.17	40000.00	28/29.06.18	UG ADMISSION 2017-18
2	DR.L SAHU , ODIA	<b>(Do)</b>	15.11.17	36550.00	33/02.07.18	ANNUL ATH MEET
3	DR.L SAHU , ODIA		13.01.18	40000.00	34/02.07.18	ANNUL ATH MEET
4	DR. P K NAIK , MATH		19.12.17	20000.00	274/16.04.18	ACADEMIC COUNCIL MEETING
5	DR. R K MISHRA, SNS		06.01.18	5000.00	273/16.04.18	GLORY FEST 2018
6	SMT B P HOTA, ENG		13.01.2018	30000.00	286/21.04.18	UNMESH 2018
7	SRI NARAYAN BISI, JC		25.01.18	10000.00	272/13.04.18	REPUBLIC DAY 2018
8	SMT S ACARYA, PHY		05.02.18	3000.00	50/07.07.18	GIRLS COMMON ROOM COMPETITION
9	DR. B K ACARYA, PHY		22.02.18	5000.00	49/07.07.18	SCIENCE SOCIETY COMPETITION
10	SRI D BAG, SNS		22.02.18	6000.00	72/28.07.18	BOYS COMMON ROOM



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In response, the local authority replied that "Steps are being taken for early adjustment of such advances & the fact will be reported to next audit". However, due to non-adjustment of such advances remained outstanding for exceeding one/two years up to 31.03.2020 from the date of payment of such advances as well as till the date of completion of this audit, the balance un-adjusted amount of advance as furnished above relating to the year 2017-18 & 2018-19 for **Rs.10784296.00 is suggested for recovery from the following officials** till necessary adjustment & compliance reported.

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

**Total Rs.10784296.00**

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

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

1. Advance could only be paid in case of absolute necessity (Only in cases of exigencies for academic activities),
2. Advance should be regularly & promptly adjusted within the same financial year,
3. No second advance should be sanctioned unless previous advance was duly adjusted,
4. Any unspent balance of advance should be immediately refunded,



5. The Authority granting advance should be held responsible for any over payment,
6. Payment of advances should not be exhibited as final expenditure in cash book,
7. Payment & adjustment of advance should be recorded and watched through register of advance (In Form No. XI ) w.r.to cash books,
8. At the end of each quarter a list (In Form No. XII ) showing outstanding advances should be prepared & to be intimated to the defaulting officials for earliest adjustment thereof,
9. The Register of advance should be annually checked by the COF & duly attested,
10. In case of transfer of any of the defaulting officials from this Institution, the amount of outstanding advance should be clearly mentioned in the LPC to facilitate the recovery of advance in the next station.

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

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

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

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

**PARA: 9 GRANTS**
**Gangadhar Meher University - 2018-2019**

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	2335329.00	340290500.00	342625829.00	20728048.96	31-03-2019	321897780.04	Details of Receipt and Expr. of Grants are furnished below.
	<b>GRAND TOTAL</b>	<b>2335329.00</b>	<b>340290500.00</b>	<b>342625829.00</b>	<b>20728048.96</b>		<b>321897780.04</b>	

**Gangadhar Meher University - 2019-2020**

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	01-04-2019	321897780.04	70131000.00	392028780.04	135340695.06	31-03-2020	256688084.98	Details of Receipt and Expr. of Grants are furnished below.
	<b>GRAND TOTAL</b>	<b>321897780.04</b>	<b>70131000.00</b>	<b>392028780.04</b>	<b>135340695.06</b>		<b>256688084.98</b>	

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

The position of the Receipt & Expenditure of different types of Grants for the year.2018-19 and the percentage of utilization as on 31.03.2019 w.r.to total availability was worked out basing upon the closing balance of un-spent grant as per last year A/R & information got available from the account records/registers submitted to this for verification of which an abstract position of the same is furnished below:

**Statement Showing the Head-wise Receipt & Expenditure of Grants in respect of G.M. University, Sambalpur during the year.2018-2019**

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

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

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

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

The year-wise break-up of Un-spent grant as on 31.03.2019 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below: -

**Year-wise Utilization & Break-up of Un-Spent of Grant As on 31.03.2019**

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

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

The Head of account-wise break-up of Un-spent grant as on 31.03.2019 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is

furnished below: -

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

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

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

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



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

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

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

The year-wise break-up of Un-spent grant as on 31.03.2020 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below: -

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

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

The Head of account-wise break-up of Un-spent grant as on 31.03.2020 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below: -

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

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

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

It could be noticed from the Receipt & Utilisation of Grants during the year 2018-19 AND 2019-2020 that, Grants amounting to Rs.**256688084.98** was remained un-spent as on 31st March 2020 which leads to irregular parking of Govt. Grant which was contrary to Govt. guidelines/Principles of financial management. Although it would be seen from the table furnished above that the financial utilisation of grants was worked out for 35%(As a whole) in the yr. 2019-2020, but it was observed that the physical achievement in respect of IDF Grant towards construction works by the executing agencies was not at all satisfactory. It was ascertained that; no sincere follow-up action has been initiated by the University Authorities for proper utilization of such grants within the stipulated period to augment the structural development of the University so far which it was actually sanctioned. However in this regard it would be mentioned here that as per Govt. instructions issued from time to time in which it was always stressed upon for prompt utilisation of grants within the corresponding financial year or within the prescribed period as per the sanction orders instead of parking the allotted amount in the institution fund on account of non/less utilisation, which was quite irregular and defeating as far as the intention of the sanctioning authorities are concerned & also in order to avoid the following consequences that may resulted, such as:

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

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

**Audit Remarks: -**

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

As required under Rule-171(5) (i) of OGFR, The grantee institution should maintain a register in form No. [OGFR.30-A] for the permanent and semi-permanent assets generated/acquired wholly or substantially out of utilisation of Govt. grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority & a copy thereof need be furnished to the respective sanctioning authority annually. In contrast to the above, during the course of audit it was observed that, no such permanent and semi-permanent assets register has been maintained in this University. which was quite irregular & defeating as far as

ascertaining about the information on generation of permanent/ semi-permanent assets by means of utilisation of Govt. grant is concerned. Therefore, the Present Local authority is once again impressed upon for maintenance of the Permanent and Semi-permanent assets register as required under the above cited rule in the prescribed format henceforth & compliance reported.

**(2) Diversion of Funds: -**

During the year. 2018-2019 and 2019-2020, No diversion of fund has been made. Hence no discussion is required.

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

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

But it was noticed that, in contravention to the aforesaid rule, No such statement of Annual review of expenditure for the year. 2018-2019 and 2019-2020 in respect receipt & utilization of Grant-In-aids for the period covered under this audit was submitted to Govt. by the University Authorities, which was quite irregular & highlighted the negligence of the Local Authority.

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

**PARA: 10 UTILISATION CERTIFICATE**

**Gangadhar Meher University - 2018-2019**

Sln0	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding (In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	46514671.00	20728048.96	67242719.96	13330777.00	31-03-2019	53911942.96	Details of Submission and Pendency are furnished below.
	<b>GRAND TOTAL</b>	<b>46514671.00</b>	<b>20728048.96</b>	<b>67242719.96</b>	<b>13330777.00</b>		<b>53911942.96</b>	

**Gangadhar Meher University - 2019-2020**

Sln0	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding (In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
2	01-04-2019	53911942.96	135340695.06	189252638.02	17620781.00	31-03-2020	171631857.02	Details of Submission and Pendency are furnished below
	<b>GRAND TOTAL</b>	<b>53911942.96</b>	<b>135340695.06</b>	<b>189252638.02</b>	<b>17620781.00</b>		<b>171631857.02</b>	

**Comments :**

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

The details of Submission of UC during the year 2018-19 as worked out from the connected files made available to audit is furnished below:-

**DETAILS OF UTILISATION CERTIFICATE SUBMITTED IN RESPECT OF UTILISED GOVT. GRANTS DURING THE YEAR-2018-19**

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

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

The year-wise submission of UC's & break-up of Pendency of Utilisation certificates as on 31.03.2019 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below:-

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

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

The Head of account-wise break-up of Pendency of UC's in respect of different types of grants already spent as on 31.03.2019 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below:-

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

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

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

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

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

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

The year-wise submission of UC's & break-up of Pendency of Utilisation certificates as on 31.03.2020 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below:-

**Year-wise Submission & Break-up of Pendency of Utilisation Certificate As on 31.03.2020**

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

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

The Head of account-wise break-up of Pendency of UC's in respect of different types of grants already spent as on 31.03.2020 has been worked out during this audit basing upon the information made available from the last year audit report of which an abstract position is furnished below:-

**Year & Grant-wise Break-up of Pendency of Utilisation Certificate As on 31.03.2020**

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



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

**Comments on:-**

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

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

As a result of such type of less submission of UC since years together, the position of pendency of UC has been cumulated upon this University having money value of Rs. 171631857.02/- (Based upon the pendency shown up-to the last A.R) as on 31st March 2020 which was treated as gross irregular & it may leads to keeping the Govt. In dark about the proper utilisation of grants sanctioned for its specified purposes.

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

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

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

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

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

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 -**

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

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

**12.1 -**

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

**PARA: 13 AUDIT OF RECEIPTS**

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

The collection & remittance position of Fees & Fines for the year.2018-19 & 2019-20 has been worked out during this audit basing upon the information available and of which an abstract position of the same is furnished below:-

**Position in respect of Collection & Remittance of Fees & Fines during the year.2018-19**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PARA: 14 AUDIT OF EXPENDITURE**

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The details are as below.

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

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

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

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

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

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

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

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

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

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

The details of such payment is as below.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

The detail calculation is given below.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PARA: 15 AUDIT ON WORKS**

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

On verification of the GM University General cash book for the year.2018-19 & 2019-20 it was revealed that, the following amount out of the grants received under Schemes like I.D.F. has been got deposited in lumpsum manner at the discretion of various executing agencies for construction of different types of Building, Electrical & P.H. works for this University through **Deposit mode** in contravention to the Rules, Regulations & Guidelines as prescribed in the CPWD code/CVC guidelines/GFR regarding execution of works by other agencies as follows: -

Vr. No/Date	Amt. Deposited (Rs.)	Name of the Executing Agencies against whom deposit was made	Name of the work for which deposit was made	Estimated Cost(Rs.)	Monthly statement of Expenditure required w. e. from which month	UC received from Exe. Agencies in 2018-19 & 2019-20	Balance of UC Pending for receipt as on 31.03.2020	Remarks
<b>SCHEME:- RUSA Grant</b>								
01/21.03.19	13338930.00	Executive Engg., CPWD,sa mbalpur	Const.of Ramp for disabled person at GM Univ.(20.42	61.87 lakhs	April 2019	1870000.00	172000.00	Letter no 2264/GMU Dt 28.03.19 & 6969/27.12.19

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

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

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

**Rule-3.4 Realization of deposits :-**

(1)Whenever a deposit work is to be undertaken, the deposit should be realised before any liability is incurred on the work. 1% of the anticipated project cost should be realised before preparation of preliminary estimates. In addition to the outlay on the work in the preliminary estimate, departmental charges at such percentages as are prescribed by the Government of India from time to time shall also be realized in advance. No interest will be allowed on sums deposited from any source, including private contributions.

(2)In the case of deposit works of autonomous bodies which are financed entirely from Government grants, and from whom receipt of deposits is assured, 33-1/3% of the estimated cost of the work **or 10% of the estimated cost of the work at the time of requisition/issue of A/A & E/S and balance amount i.e. 23-1/3% of the estimated cost of the work before award of work** may be got deposited in advance. Thereafter, the expenditure incurred may be got reimbursed through monthly bills simultaneously with rendering of monthly accounts on the progress of work. The deposit of 33-1/3% obtained **as mentioned above** should be retained for adjustment against the last portion of the estimated expenditure. *(Modified vide OM DG/MAN/288 dt.06.09.2013)*  
**(Important)**

(3)Where delays are experienced in obtaining deposits, and where the expenditure has to be incurred out of the 33-1/3% reserve to keep the works going, the matter should be brought to the notice of Superintending Engineer/Chief Engineer promptly for taking up the matter with the client. No expenditure shall be incurred on deposit works out of CPWD grants and vice-versa.

(4)To enable the client to provide additional funds in time whenever the expenditure is anticipated to exceed the preliminary estimate figure, a revised preliminary estimate should be submitted to the client well in time during the execution of work.

(5)Where a client has defaulted in making the required deposit, and where the outstanding amount exceeds Rs.10 lakhs, or where the works outlay is predominantly for purchase of capital equipment's and machineries, the entire deposit including departmental charges should be realized in advance.

(6)In no case deposits received from a client department for its work should be diverted to other works.

(7)The client is to be clearly made to understand that the Central PWD does not bind itself to complete the work within the amount of the preliminary estimate, and that they should agree to pay for the excess expenditure that may occur. An acknowledgement of this clear understanding shall be obtained from the client before the deposit work is taken in hand.

(8)The Executive Engineer should ensure that at any time during the progress of the work, the expenditure is not more than the deposits received for the work. Where the Executive Engineer is doubtful about the timely receipt of deposits, he should notify the client that if further deposit is not received, the work would be stopped, and any contractual liability arising out of such stoppage of work will be borne by the client. He should also bring this to the notice of his higher officers for taking up the matter with the client.

(9)While submitting preliminary estimates for deposit works for obtaining administrative approval and expenditure sanction, a copy of the terms and conditions under which the works would be taken up by CPWD, as given in Appendix 3, should also be enclosed.

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

(1)With regard to design, estimate and execution of work, instructions as contained above should be followed. The scope of work should not be altered without written permission of the client.

(2)The Executive Engineers shall send to their Accounts Officers every month the Statement of Expenditure in Form CPWA 65A along with the Schedule of Deposit Works in Form CPWA 65, for transmission to the concerned client after verification. These should indicate against each work, the amount of the estimate, the total deposit

received and the expenditure incurred, both during the month and up to date. The Executive Engineers should invariably endorse a copy of this Statement to the concerned client.

**(3)**The Executive Engineers should regularly send these statements to enable the adjustment of outstanding amounts in the books of the clients, and to avoid difficulties in reconciliation of accounts relating to deposit works after passage of time.

**(4)**The Executive Engineers should also send a quarterly report to the clients showing the amount deposited and the expenditure incurred against each of the works for settlement of accounts.

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

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

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

Hence on account of such lapses by means of non-production of certified copies of work bills of balance deposited amount to the extent of Rs.10,01,68,979.00 to audit by the Local Authority, the correctness of such balance amount of expenditure could not be verified/ ascertained by audit & for which Rs.10,01,68,979.00 shown incurred expenditure through "Deposit Mode" is kept under objection till production of certified copies of work bills for necessary verification & compliance reported.

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

**16.1 -**

**No Comments.**

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

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

**Scope of Audit:-**

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

**Position of Receipt/Expenditure/Utilisation certificate of IDF Grant for the year.2018-19 & 2019-20:-**



**Receipt:-**

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

**Expenditure:-**

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

**Utilisation Certificate:-**

Against the quantum of I.D.F grant spent so far by this University since 2015-16 to 2019-20 total amounting to Rs. 8,60,22,760.00 i.e.(In 2015-16= Rs.1,00,00,000 + In 2016-17= Rs.1,57,00,000 + In 2017-18= Rs.1,40,00,000+In 2019-20=Rs.4,63,22,760.00)/-, "Nil" Utilisation certificate for any sum of expenditure has yet been submitted to the respective sanctioning Authority by 31<sup>st</sup> March. 2020 as well as till the date of completion of this audit which is quite irregular & defeating the very purpose by keeping the Govt. in dark about utilisation.

An abstract position containing the details of Receipt/Purposes & Mode of Expenditure/ UC submitted as on 31<sup>st</sup> March 2020 in respect of Execution of IDF Scheme since 2015-16 up-to the year.2019-20 by this University Authorities is furnished below:-

Details Position of Receipt , Expenditure & Utilisation certificate in respect of Scheme- "Infrastructure Development Fund" for the year 2018-19 & 2019-20											
Sl.No.	Particulars of Grant Available			Particulars of Expr. Of Grant in 2018-19 & 2019-20(Through Deposit mode)				Particulars of UC Submitted as on 31.03.2020			Un-Spent Grant as on 31.03.2020
1	2	3	4	5	6	7	8	9	10	11	12
	S.O.No/ Date	Un-Spent Grant till 2017-18	Amt. Of Grant Received during 2018-19 & 2019-20 (Rs.)	Vr. No/ Date of Deposit	Amt. of Deposit (Rs.)	At whom Deposited / Payment made	Purpose of Expenditure	UC Pending for Submission as on 1.4.2018	UC due for Submission during 2018-19 & 2019-20	UC Submitted to DHE(O) during 2018-19 & 2019-20	UC Pending for Submission as on 31.03.2020
1	HE No.3B-(a)-11-XII-2016/ No.723 6/28.02.2017 from DHE(O) towards GED work of GM	3,97,00,000.00	6,00,00,000.00	183/03.10.2019	4,63,22,760.00	Exe.En gg,CP WD,BB SR	Sports Complex at GMU	3,97,00,000.00	4,63,22,760.00	NIL	Un-Spent Grant-1,36,77,240.00

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

**Concluding Remarks:-**

It could be seen from the table furnished above that, although the financial utilisation of IDF grants in shape of deposits at executing agencies was seems to **86.28** % up-to the yr.2019-20, but it was observed that the physical achievement in respect of utilization of IDF Grant towards construction/completion of works as well as handed over completed assets by the executing agencies was not at all satisfactory. Hence it was ascertained that, no sincere follow-up action has been initiated by the University Authorities for proper utilization of such grants within the stipulated period to augment the structural development of the University so far which it was actually sanctioned.

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

**PARA: 18 MISCELLANEOUS**

**18.1 - Non-Production of necessary compliance against the unsettled Audit paras Kept under objection during previous Audit-POM 06 P NO 08**

Form the last & previous year audit report it would be seen that, in the following audit paras for different

type of irregularities as listed below, a sum of **Rs.57026420.00** was kept under objection due to non settlement of the audit findings raised during the last two audit.

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

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

Hence the Local Authority is once again impressed upon to submit the necessary compliance of the outstanding paras of the last year audit report comprising money value of Rs.**57026420.00** at the appropriate authorities i.e. DAO(LFA), Sambalpur at the earliest possible for the better interest of the Institution & compliance reported.

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

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

Despite issue of audit objection regarding production of the position of Liquid Assets & Liabilities as on 31<sup>st</sup> March 2020, the Local authority failed to produce the same to audit. However this position was worked out by audit basing upon the information available from the different cash books, Paid Bill register for the year 2019-20, of which an abstract position is furnished below:

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

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

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

### 18.3 - STUDENT STRENGTH

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Subject	Sanctio ned	Actual	General		Scheduled Caste		Scheduled Tribes		Total	
	Strengt h	strength	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Botany	8	3	1	2	0	0	0	0	1	2
Chemistr y	8	0	0	0	0	0	0	0	0	0
Commer ce	8	8	0	4	1	1	0	2	1	7
Comp. Science	8	1	1	0	0	0	0	0	1	0
Economi cs	8	8	2	4	1	0	1	0	4	4
Educatio n	8	8	0	3	1	1	3	0	4	4
English	8	8	2	4	0	2	0	0	2	6
Geograp hy	8	6	5	1	0	0	0	0	5	1
Hindi	8	8	1	5	1	0	1	0	3	5
History	8	8	0	2	1	1	3	1	4	4
Library & Info. Sc.	8	2	0	2	0	0	0	0	0	2
Mathem atics	8	6	2	2	1	1	0	0	3	3
Odia	8	8	3	2	0	1	1	1	4	4
Philosop hy	8	8	3	3	1	0	0	1	4	4
Physics	8	2	0	1	1	0	0	0	1	1
Pol. Science	8	8	4	2	0	0	1	1	5	3
Psycholo gy	8	1	1	0	0	0	0	0	1	0
Sanskrit	8	8	1	5	0	0	0	2	1	7
Statistics	8	0	0	0	0	0	0	0	0	0

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

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

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

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

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

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

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

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

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

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

**TEACHING STAFF**

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

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

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



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

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

**NON-TEACHING STAFF**

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

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

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

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

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

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

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

During this audit it is observed that, on account of e-payment of different types scholarships to respective bank accounts of the eligible students duly sanctioned by DWO, Sambalpur, no such cash book in this regard has not been maintained in this University since years together. Therefore on verification of the relevant file as produced to this audit, the position of disbursement of Pre/Post-Matric Scholarship during the year.2018-19 & 2019-20 has been worked out as furnished below:

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**20.1 - Remarks On Maintenance of Account**

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

**GENERAL REMARKS:-**

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

1. The state of maintenance of cash books is not satisfactory,
2. Analysis of Head-wise balance at the end of the month as well as at the end of the year was not classified,
3. Abstract of Head-wise Receipt & Expenditure was not worked out,
4. Reconciliation of Bank position was not worked out either at the end of the month or year,
5. Scheme-wise Grant/UC Register & Register of Investments was not maintained,
6. Register of Head-wise student collection/DCB register was not at all maintained.

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



8. The techno-economical viability of the construction works executed through various Govt. Agencies were not assessed properly prior to obtaining UC from the respective executing agencies.

9. Although huge sum was spent towards construction/repair of staff quarters, but no such sizable amount towards quarter rent was recovered on account of up-to date assessment of quarter rent. Quarter Rent Register has not been maintained.

10. Advances paid during a financial year were not promptly adjusted within limited time resulted lagging of un-adjusted advance from years together.

11. No action was taken towards sale proceed of un-used computer accessories/furniture & fixtures, despite huge quantum of un-used non-consumable stock items accumulated years together. Stocks used in various meetings, examination, seminars not auctioned to collect some revenues.

12. No such Work Register/Asset Register was maintained to watch the creation of capital assets in a particular year as well the genuineness of renovation & repair.

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

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

As a result of this Audit transactions involving a sum of Rs 136204781.12 are held under objection which include an amount of Rs 11509156.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	10784296.00	10784296.00	10784296.00	0.00	0.00	
2	13.1	0.00	135542.00	0.00	0.00	0.00	
3	13.2	0.00	105090.89	0.00	0.00	0.00	
4	13.6	0.00	1381764.00	0.00	0.00	0.00	
5	13.7	0.00	1968238.01	0.00	0.00	0.00	
6	14.1	0.00	351001.00	0.00	0.00	0.00	
7	14.3	482239.00	17207291.00	482239.00	0.00	0.00	
8	14.4	0.00	2000.00	0.00	0.00	0.00	
9	14.5	0.00	34372.00	0.00	0.00	0.00	

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

**Spot Recovery**

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

**Audit Certificate**

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

**LOCAL FUND AUDIT, SAMBALPUR, ODISHA**

CATEGORY : University

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

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Gangadhar Meher University</b>
2	Year of Accounts under Audit :	<b>2020-2021</b>
3	Name of the Local Authority during the year of A/Cs :	VICE-CHANCELLORS- 1.PROF.ATANU KUMAR PATI, FROM 01.04.2020 TO 26.11.2020. 2.PROF.NAGAPALI NAGARAJU, FROM 27.11.2020 TO 31.03.2021 AND TILL DATE. REGISTRARS- 1.SRI GIRISH CHANDRA SINGH, OAS-SAG, FROM 01.04.2020 TO 31.03.2021. COMPTROLLER OF FINANCE- 1.DR. SHYAMA CH.ACHARYA, ASSO.PROF., I.C., C.O.F. FROM 01.04.2020 TO 21.10.2020. 2.MRS KANAK LATA EKKA, OFS-I FROM 22.10.2020 TO 31.03.2021 AND TILL DATE.
	Name of the Local Authority at the time of Audit :	VICE-CHANCELLORS- 1.PROF.NAGAPALI NAGARAJU, FROM 27.11.2020 TO 31.03.2021 AND TILL DATE. REGISTRARS- 1.MRS JUGALESWARI DASH, OAS-SAG, FROM 01.07.2021 TO TILL DATE. COMPTROLLER OF FINANCE- 1.MRS KANAK LATA EKKA, OFS-I FROM 22.10.2020 TO 31.03.2021 AND TILL DATE.
4	Duration of Audit :	03-05-2021 To 06-08-2021 (Mandays Consumed :- 30)
5	Name of the Auditors :	SASHI KANTA RAM - Lead Auditor(03-05-2021 to 06-08-2021) Suryakanta Sahoo - Auditor(03-05-2021 to 06-08-2021)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	16-09-2021
8	Entry Conference Date :	03-06-2021
9	Exit Conference Date :	28-10-2021
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	20-11-2021

**Para1.1 :- Demographic information:-**

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

**PARA: 2 PHYSICAL VERIFICATION**

Sno	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Miscellaneous Receipt Books	04.05.2021 BT	165	165	SRP-3-160 NOS AND SRP-95-5 NOS	NIL
2	Service Postage Stamps	04.05.2021 BT	1604.00	1604.00	SRP-31	NIL
3	Cash in hand	04.05.2021 BT	0.00	0.00	GENERAL CASH BOOK P-55	NIL

**Comments**

As per OLFA Act Rule 1951, Rule-20(A) Physical verification of cash, unused receipt books and postage stamps etc, was conducted on Dt.04.05.2021 before transaction and the result of Physical verification has been agreed with the book balances as mentioned above.

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

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

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

PARA: 3 LIST OF VERIFIED RECORDS

<b>A : List Of Verified Records/Register</b>	
<b>Sln0</b>	<b>List Records/Register</b>
1	Stamp Account Register
2	Log Book of Vehicles
3	Utilisation Certificate files
4	Bill Register
5	Treasury Book of Drawal
6	Pay Bill Register
7	Advance Ledger
8	Non-Consumable Stock Register
9	Bank Pass Books
10	Advances from Parties/Contractors/suppliers/employees
11	Salary and Allowances Payable Register
12	TDR Register/Investment Register
13	Counterfoils of issued Cheques
14	BD/CHEQUE Receipt Register
15	Pay Advance Register
16	Advance Register
17	Journal/Contra Vouchers
18	Money Receipt Books
19	Payment vouchers/Receipt Vouchers
20	Register of Cheques Issued
21	Journal Register
22	Bank Books
23	Cash Books
<b>B : List of Records/Registers not Produced to Audit</b>	
<b>Sln0</b>	<b>List Records/Register</b>
<b>C : List of Records/Registers not Maintained</b>	
<b>Sln0</b>	<b>List Records/Register</b>
1	SD/EMD Register
2	Allotment Register
3	Service Books
4	Loan Ledger
5	Demand-Collection-Balance Register of fees recoverable from students/colleges
6	Consumable Stock Register
7	Register of Nomination for GPF/CPF
8	GPF Register
9	CPF Register

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

**Comments**

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

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

**1) Register of Abstract Receipt & Expenditure:-** Non maintenance of such registers may resulted hindrances regarding obtaining information in respect of actual amount of Receipt & Expenditures under different heads of accounts & also leads to lacking of proper Check & measure of the funds position of the University.

**2) Work Register:-** Non-maintenance of Work Register resulted no scope to watch the expenditure incurred for various construction works under taken by different line department as well as the University Authority fails to update with the information about the executed position of such works at any given point of time.

**3) Fixed Asset Register:-**Non maintenance of the register leads no scope to access and establish the asset of this University either in form of Capital or Revenue asset.

**4) Quarter Allotment Register:-**Non maintenance of the register may cause loss of University revenue by way of less/non-recovery of quarter rent as well as undue allotment.

**5) Service Books:-**Non-Update of Service books along with leave account may cause in admissible/excess payment in lieu of Salary, encashment of Unutilised Leave as well as wrong fixation of Pension etc. of staffs.

**6) Retention Money Register:-**Non maintenance of the register may causes temporary mis-appropriation due to lack of proper Check & measure of collection & deposit of students fees.

**7) SD/EMD Register:-**Non-maintenance of this Register may lead to multiple release of SD and escape of collection due from different executing agencies & firms.

**8) Loan Register:-**Non-maintenance of this Register may create confusion in collection & recovery of Personal loan amount which availed by different employees and finally may caused non recovery which may resulted loss of fund of the institution.

**9) House building Adv.Register:-**Non-maintenance of this Register may create confusion in collection & recovery of HBA loan amount which availed by different employees and finally may caused non recovery may resulted loss of fund of the Govt.

**PARA: 4 FINANCIAL POSITION**

Gangadhar Meher University - 2020-2021

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

Comments
The financial position of this University for the year 2020-21 was worked out basing upon the closing balance from the last year audit report, Receipt & Expenditure figures accounted for in different subsidiary cash books as well

as actual credit & debit of grants and interest in the relevant pass books etc. as on 31.03.2021 of which an abstract position is furnished below:-

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

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



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

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

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

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

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

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

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

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

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

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

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

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

	GMU ADMISSION FEE	30,81,924.00	
	GM UNIVERSITY	9,92,865.00	
	ID CARD	22,300.00	
	LABORATORY	2,51,300.00	
	LAB CAUTION MONEY	80,000.00	
	LIBRARY	13,95,020.00	
	LIB CAUTION MONEY	1,30,500.00	
	MPHIL COURSE FEE	1,64,000.00	
	NATIONAL SOCIAL SERVICE	1,19,960.00	
	OUTREACH PROGRAM	1,33,400.00	
	PG PAYMENT SEAT	10,30,000.00	
	PUBLICATION	4,00,350.00	
	REGISTRATION FEES	7,00,860.00	
	SEMINAR WORK	25,50,500.00	
	STUDENT AFFAIR	14,98,200.00	
	TUITION FEE	2,68,396.00	
	UNIVERSITY DEVELOPMENT	34,56,790.00	
	UNIVERSITY DIGITALIZATION	6,97,300.00	
	UNIVERSITY EXAM FEES	1,45,34,140.00	
	<b>TOTAL :-</b>	<b>3,64,29,030.00</b>	
(D)	<b>MISCELLANEOUS COLLECTION:-</b>		
	ACCRUAL OF BANK INTEREST	28,50,270.00	
	AUDIT RECOVERY	2,240.00	
	COMP.SC. FUND	48,300.00	
	ADVANCE ADJUSTED	24,98,650.00	
	EMD BIDDERS MONEY	41,000.00	
	SALARY RECOVERY	67,469.00	
	HRA RECOVERY	37,120.00	
	CMRF	2,48,262.00	
	CPF	2,65,467.00	
	GPF	16,61,200.00	
	GSLI	4,320.00	
	HRA	11,120.00	
	IT	93,15,350.00	
	LIC	21,267.00	
	PT	2,32,275.00	

	HOSTEL MANAGEMENT ACCOUNT	1,38,100.00	
	KIIT ALLOTTED FUND	96,530.00	
	ONE DAY SALARY TO CM FUND	2,98,499.00	
	EXCESS AMOUNT CREDITED TO BANK	2,31,679.23	
	RECRUITMENT FUND(RECEIPT FR SEMINAR AC)	31,22,988.00	
	<b>TOTAL :-</b>	<b>2,11,92,106.23</b>	
	<b>TOTAL OF (1):-</b>	<b>18,25,50,751.23</b>	
<b>(2)</b>	<b>G. M. UNIVERSITY (GOVT ACCOUNT) CASH BOOK :-</b>		
	COLLECTION OF ADMISSION FEES	0.00	
	COLLECTION OF FEES & FINES	0.00	
	COLLECTION OF H. S. R FEES	0.00	
	<b>TOTAL OF (2) :-</b>	<b>0.00</b>	
<b>(3)</b>	<b>GM AUTONOMOUS(GOVT. ACCOUNT)CASHBOOK :-</b>		
	FESTIVAL ADVANCE	3,60,000.00	
	GPF(FINAL/TEMPORARY )	1,12,23,661.00	
	GIS	74,220.00	
	PP TO GO	1,06,07,948.00	
	PP TO NGO	43,38,970.00	
	ARREAR SALARY TO GO	1,52,30,513.00	
	ARREAR SALARY TO NGO	12,18,965.00	
	SALARY TO GO	2,46,58,429.00	
	SALARY TO NGO	1,27,30,112.00	
	UL SALARY TO GO	9,62,555.00	
	UL SALARY TO NGO	11,67,280.00	
	SALARY TO CONTRACTUAL LECT.	32,54,030.00	
	<b>TOTAL OF (3) :-</b>	<b>8,58,26,683.00</b>	
<b>(4)</b>	<b>G. M. AUTONOMOUS(PL ACCOUNT) CASHBOOK :-</b>		
	ANNUAL FEES	0.00	

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

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



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

	<b>TOTAL OF (20) :-</b>	<b>6,95,639.00</b>	
<b>(21)</b>	<b>ALUMNI CONNECT CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	0.00	
	RECEIVED FROM ALUMNI	59,601.00	
	<b>TOTAL OF (21) :-</b>	<b>59,601.00</b>	
<b>(22)</b>	<b>GIA SALARY &amp; NON-SALARY CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	0.00	
	GIA SALARY & NON-SALARY GRANT	0.00	
	OTHER GRANT (BBRC)	11,83,000.00	
	<b>TOTAL OF (22) :-</b>	<b>11,83,000.00</b>	
<b>(23)</b>	<b>SELF-FINANCE CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	0.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	18,97,200.00	
	<b>TOTAL OF (23) :-</b>	<b>18,97,200.00</b>	
<b>(24)</b>	<b>OHEPEE CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	8,14,227.00	
	OHEPEE GRANT	30,00,000.00	
	<b>TOTAL OF (24) :-</b>	<b>38,14,227.00</b>	
	<b>TOTAL OF EXPENDITURE( SL.1 TO SL.24):-</b>	<b>34,73,57,108.84</b>	
	<b>OPENING BALANCE AS ON 01.04.2020(AS PER AUDIT):-</b>	<b>41,48,26,725.18</b>	
	<b>GRAND TOTAL:-</b>	<b>76,21,83,834.02</b>	

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

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

SL NO.	HEAD OF ACCOUNT	EXPENDITURE DURING 2020-21	REMARKS
<b>(01)</b>	<b>GM</b>		

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

	COMPUTER MANAGEMENT FUND	64,450.00	
	DEVELOPMENT FUND EXPR.	67,28,363.00	
	EXAM FUND	86,996.00	
	HVET FUND	56,745.00	
	LABORATORY DEV. FUND	3,25,274.00	
	LIBRARY DEV. FUND	650.00	
	HOSTEL MANAGEMENT FUND	2,59,137.00	
	REFUND OF ADMISSION FEES	7,17,100.00	
	STUDENT AFFAIR FUND	9,74,680.00	
	MCA FUND	78,916.00	
	Bank Com./Cost of Cheque Book	20,615.39	
	ADVANCE PAID	12,64,500.00	
	CMRF	2,48,262.00	
	CPF	2,65,467.00	
	GPF	16,61,200.00	
	GSLI	4,320.00	
	HRA	11,120.00	
	IT	93,15,350.00	
	LIC	21,267.00	
	PT	2,32,275.00	
	<b>TOTAL :-</b>	<b>2,89,67,310.39</b>	
	<b>TOTAL OF (1):-</b>	<b>18,86,05,166.39</b>	
<b>(02)</b>	<b>GM UNIVERSITY(GOVT. ACCOUNT) CASH BOOK:-</b>		
	DEPOSIT OF FEES & FINES	0.00	
	DEPOSIT OF H.S.R FEES	0.00	
	OTHERS	0.00	
	<b>TOTAL OF (2):-</b>	<b>0.00</b>	
<b>(03)</b>	<b>GM AUTONOMOUS(GOVT. ACCOUNT) CASH BOOK:-</b>		
	FESTIVAL ADVANCE	3,60,000.00	
	GPF(FINAL/TEMPORARY )	1,12,23,661.00	
	GIS	74,220.00	

	PP TO GO	1,06,07,948.00	
	PPTO NGO	43,38,970.00	
	ARREAR SALARY TO GO	1,52,30,513.00	
	ARREAR SALARY TO NGO	12,18,965.00	
	SALARY TO GO	2,46,58,429.00	
	SALARY TO NGO	1,27,30,112.00	
	UL SALARY TO GO	9,62,555.00	
	UL SALARY TO NGO	11,67,280.00	
	SALARY TO CONTRACTUAL LECT.	32,54,030.00	
	<b>TOTAL OF (3):-</b>	<b>8,58,26,683.00</b>	
<b>(04)</b>	<b>GM AUTONOMOUS(PL ACCOUNT) CASH BOOK:-</b>		
	BANK COM/CHEQUE COST	0.00	
	DEVELOPMENT. FUND	0.00	
	REMUNERATION PAID TO GUEST FACULTY	26,89,421.00	
	TRF. TO AUTONOMOUS EXAM CASH BOOK	0.00	
	TRF. TO YRC CASH BOOK	0.00	
	<b>TOTAL OF (4):-</b>	<b>26,89,421.00</b>	
<b>(05)</b>	<b>G.M.UNIVERSITY(EXAM) CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	250.00	
	SOFT WARE	2,03,432.00	
	PAID TO M/S CARE SECURITIES	9,43,580.00	
	PAID TOWARDS DWL WAGES	3,00,300.00	
	SILVER MEDAL	5,17,998.00	
	PRINTING OF CERTIFICATE	2,89,800.00	
	REM. FOR EXAM WORK	38,53,093.00	
	ADVANCE PAID	28,26,432.00	
	<b>TOTAL OF (5):-</b>	<b>89,34,885.00</b>	
<b>(06)</b>	<b>G.M. AUTONOMOUS (EXAM) CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	20.25	

	PRINTING OF CERTIFICATE	3,59,720.00	
	<b>TOTAL OF (6):-</b>	3,59,740.25	
<b>(07)</b>	<b>BSC COMP. SCIENCE CASH BOOK:-</b>		
	REMUNERATION PAID TO GUEST FACULTY	1,06,500.00	
	BANK COM./COST OF CHEQUE BOOK	20.25	
	PAID TO M/S CARE SECURITIES	2,72,330.00	
	PAID TO CONTRACTUAL NON-TEACHING STAFFS	5,65,950.00	
	<b>TOTAL OF (7):-</b>	9,44,800.25	
<b>(8)</b>	<b>MSC COMP. SCIENCE CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	20.25	
	OFFICE EXPENSES	0.00	
	PAYMENT OF TDS	0.00	
	PURCHASE OF MATERIALS	0.00	
	REMUNERATION PAID TO GUEST FACULTY	1,08,500.00	
	<b>TOTAL OF (8):-</b>	1,08,520.25	
<b>(9)</b>	<b>MCA CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	167.69	
	PAID TO M/S CARE SECURITY SERVICES	6,29,263.00	
	PAID TO DWL STAFFS	3,88,500.00	
	REMUNERATION PAID TO GUEST FACULTY	5,06,265.00	
	<b>TOTAL OF (9):-</b>	15,24,195.69	
<b>(10)</b>	<b>HVET CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	380.61	
	COST OF NEWSPAPER	6,579.00	
	ENERGY BILL	51,718.00	
	HIRE CHARGES OF VEHICLE OF VC & REGISTRAR	5,33,290.00	
	HOUSE RENT FOR VC RESIDENCE	3,00,000.00	
	PAID TO VC RESIDENT	25,500.00	

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

	COMMUNICATION CONNECTION	39,521.00	
	NATIONAL WORK SHOP	14,024.00	
	REMUNERATION PAID TO GUEST FACULTY	11,41,916.00	
	<b>TOTAL OF (11 ):-</b>	<b>13,49,916.47</b>	
<b>(12)</b>	<b>YRC CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	20.25	
	RED-CROSS CAMP EXPR.	0.00	
	<b>TOTAL OF (12 ):-</b>	<b>20.25</b>	
<b>(13)</b>	<b>INFRASTRUCTURE CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	CENTER EXPENSES OSSB	0.00	
	RENOVATION OF HOSTEL	0.00	
	<b>TOTAL OF (13):-</b>	<b>0.00</b>	
<b>(14)</b>	<b>UGC CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	REFUND OF UGC GRANT TO ERO(KOLKATA)	0.00	
	<b>TOTAL OF (14):-</b>	<b>0.00</b>	
<b>(15)</b>	<b>E-ADMISSION CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	E-FILING COST PAID	0.00	
	PAYMENT OF TELEPHONE BILL	0.00	
	<b>TOTAL OF (15 ):-</b>	<b>0.00</b>	
<b>(16)</b>	<b>NSS CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	EXPENDITURE(IF ANY)	0.00	
	<b>TOTAL OF (16 ):-</b>	<b>0.00</b>	
<b>(17)</b>	<b>ENDOWMENT CASH BOOK :-</b>		
	BANK COM/CHEQUE COST	20.25	



	<b>TOTAL OF (17):-</b>	<b>20.25</b>	
<b>(18)</b>	<b>SEMINAR &amp; WORKSHOP CASH BOOK:-</b>		
	BANK COM/CHEQUE COST	0.00	
	PLATINUM JUBILEE LECTURE SERIES	15,000.00	
	BANK COM/CHEQUE COST	56.05	
	NATIONAL SEMINAR	8,16,963.00	
	LOCAL SEMINAR	54,000.00	
	ORIENTATION PROGRAM	7,100.00	
	Trf. TO MAIN CASH BOOK	31,22,988.00	
	WEBINAR	35,018.00	
	ADVANCE PAID	25,000.00	
	<b>TOTAL OF (18 ):-</b>	<b>40,76,125.05</b>	
<b>(19)</b>	<b>RUSA FUND CASH BOOK:-</b>		
	BANK COM/CHEQUE COST		
	GST PAYMENT (2%)	47,587.00	
	ADVERTISEMENT	0.00	
	DEPOSIT WORKS (CONSTRUCTION)	3,62,76,793.00	
	PURCHASE OF BOOKS	1,24,942.00	
	PURCHASE OF INSTRUMENTS	24,58,992.00	
	<b>TOTAL OF (19):-</b>	<b>3,89,08,314.00</b>	
<b>(20)</b>	<b>PROJECT FUND CASH BOOK:-</b>		
	BANK COM/CHEQUE COST	20.25	
	PROJECT RESEARCH GRANT (OURIP)	3,70,000.00	
	TEACHER RESEARCH GRANT (OSOU)	80,000.00	
	<b>TOTAL OF (20 ):-</b>	<b>4,50,020.25</b>	
<b>(21)</b>	<b>ALUMNI CONNECT CASH BOOK :-</b>		
	BANK COM/CHEQUE COST	23.60	
	RECEIPT (IF ANY)	0.00	

	<b>TOTAL OF (21) :-</b>	<b>23.60</b>	
<b>(22)</b>	<b>GIA SALARY &amp; NON-SALARY CASH BOOK :-</b>		
	BANK COM/CHEQUE COST	0.00	
	GIA GRANT	0.00	
	<b>TOTAL OF (22) :-</b>	<b>0.00</b>	
<b>(23)</b>	<b>SELF-FINANCE CASH BOOK :-</b>		
	BANK COM/CHEQUE COST	0.00	
	SALARY TO CONT. LECTURERS	8,10,883.00	
	<b>TOTAL OF (23) :-</b>	<b>8,10,883.00</b>	
<b>(24)</b>	<b>OHEEP CASH BOOK:-</b>		
	BANK COM/CHEQUE COST	20.25	
	OHEEP GRANT	0.00	
	<b>TOTAL OF (24):-</b>	<b>20.25</b>	
	<b>TOTAL OF EXPENDITURE( SL.1 TO SL.24):-</b>	<b>35,61,78,400.56</b>	
	<b>CLOSING BALANCE AS ON 31.03.2021:-</b>	<b>40,60,05,433.46</b>	
	<b>GRAND TOTAL:-</b>	<b>76,21,83,834.02</b>	

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

**Persistent Irregularities:-**

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

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

**Types of Irregularities observed**

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

- Non-refund of Un-used cheques by the cashier to the custody of the COF on the closure of each day.

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

## 2) Non-maintenance of Annual Accounts of Receipt & Expenditure statement:-

As per the rules cited in the Odisha University Accounts Manual-1987, the University Authority should prepare the Annual Account of Receipt & Payment along with Income & Expenditure statement for each financial year & it should be duly produced before audit for necessary verification. But during the course of this Audit it was noticed that the Annual account statement of Head-wise Receipt & expenditure for the year 2020-21 were not prepared/maintained by the University authority in contravention to the OUAM-1987. In this regard it is worthwhile to be mentioned here that, such Non-maintenance of Annual account of Receipt & Expenditure statement by the University Authority leads to:-

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

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

## 3 - Non-production of Annual Budget:-

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

Since the local authority has failed to produce the Annual budget for the F.Y.2020-21 for verification, therefore it is apprehended that annual budget might not have not prepared by this University and due to non-preparation of annual budget, the budgetary receipt and expenditure of this University may not be included in the state budget which will result in unrealistic budget of the state also. Since Budget of Universities have a significant role in the state financial affairs, thus it is essential to prepare and got approved it in time prior to incurring expenditure at their respective level. Without the approved budget for the year 2020-21 all the expenditures of Rs.35,61,78,400.56 made during the financial year 2020-21 is irregular.

## 4- Irregular and improper maintenance of Cash Books:-

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

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

ii) The Cash Book shall be closed every day and the Section Officer shall verify the closing balance and give a certificate to the effect every day at the bottom of the page in the Cash Book.

- iii) The Finance Officer shall verify the totaling of the Cash Book at frequent intervals.
- iv) The Finance Officer shall verify at least once a month, the physical cash balance and give a dated certificate to that effect.
- v) The Vice-Chancellor may at any time also verify the cash balances.
- VI) Whenever supervising Officers like the Finance Officer or Registrar or any Officer so authorized to verify the accounts comes across a case of actual or suspected embezzlement, defalcation or fraud, he shall forthwith investigate the matter and send a report to the Vice-Chancellor with such observations as may be necessary. The report shall be submitted within three days of such detection, in case the investigation is likely to be time taking an interim report may be submitted within two days and the final report at the end of the period allowed to him for the purpose, by the vice-Chancellor.
- vii) Erasures or overwriting of an entry once made in the Cash Book is forbidden. Mistakes should be corrected by drawing the pen across the incorrect entry and inserting the correct entry in red ink between the lines. The Finance Officer shall initial every such correction and invariably date his initials.
- viii) The Cash Book shall be machine numbered and before using the Cash Book a certificate shall be given by the Finance Officer certifying the number of pages it contains.

On checking of the cash books of Main Office of Gangadhar Meher University for the year -2020-21, the following irregularities are noticed:-

1. As required under Rule-16 of the Orissa University Accounting Rules-1987, physical verification of cash balance once in a month has not been conducted by the Finance Officer of the University.
2. The Finance Officer has not verified the totaling of the Cash Book at frequent intervals.
3. Bank reconciliation has not been done as per Rule 17 of Orissa Universities Accounts Manual, 1987 for which positive cash balance has been raised against different S.B. A/C in closing balance figure of cash book.
4. Vouchers numbers has not been furnished in the cash book in the case of advance payment.
5. Details of closing balance like cash, cash at bank, advance, drafts etc. has not been furnished in the cash book at the end of closing of the cash book. The details of closing balance should be furnished after day to day transaction.
6. Cheque Numbers & Dates are not furnished in the cash book in support of payment.
7. Vouchers number has been given from the 1st of June in the financial year instead 1st of April.
8. Vouchers number has been given in loose paper instead of in the bill.
9. Corresponding ledger no/A.R. page no not given in Cash Book.
10. Vouchers were not pasted in guard file.
11. Duplicate bills were present in the vouchers instead of corresponding purchase files.
12. Index no. of Budget head not prepared and shown in the Cash Book.
13. Acquittance Rolls are in loose sheets instead of binding in volume.

Due to such improper maintenance of cash book there is every apprehension of misappropriation of cash,

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

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

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

Gangadhar Meher University - 445591

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

**Reconciliation**

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

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

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

4	UCO Bank, Budharaja	2101011004 5480	7,31,10,865. 04	7,20,84,078. 04	10,26,787.0 0	GMUnv.(GE N) Cash Book
5	Union Bank, sambalpur	5201410016 27645	18,38,698.4 6	16,36,867.4 6	2,01,831.00	GMUnv.(GE N) Cash Book
6	ICICI, Ainthapali	1940500506 6	0.00	0.00	0.00	GMUnv.(GE N) Cash Book
7	H.D.F.C.,BA RAIPALI	5010030197 7931	0.00	0.00	0.00	GMUnv.(GE N) Cash Book
8	UCO Bank, Budharaja	2101011003 6600	2,06,004.54	2,06,004.54	0.00	GMUnv.(Exa m) Cash Book
9	UCO Bank, Budharaja	9038010000 0404	7,75,748.03	7,75,748.03	0.00	BSc. Comp.Sc Cash Book
10	UCO Bank, Budharaja	9038010000 0578	16,52,916.3 3	16,52,916.3 3	0.00	MSc. Comp.Sc Cash Book
11	UCO Bank, Budharaja	9038010000 0555	95,45,637.1 8	95,45,637.1 8	0.00	MCA Cash Book
12	UCO Bank, Budharaja	2101011002 7868	2,10,36,929. 25	2,10,35,918. 25	1,011.00	HVET Cash Book
13	UCO Bank, Budharaja	9038010000 0333	17,34,639.4 7	17,34,639.4 7	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	4,83,576.95	4,83,576.95	0.00	YRC Cash Book
16	UCO Bank, Budharaja	2101011000 41956	2,58,91,237. 45	2,58,91,237. 45	0.00	Integrated BED Cash Book
17	UCO Bank, Budharaja	9038010000 0704	20,64,565.6 1	20,64,565.6 1	0.00	Infrastructur e Cash Book
18	UCO Bank, Budharaja	9038010000 0045	72,767.70	72,767.70	0.00	UGC Cash Book
19	UCO Bank, Budharaja	2101011000 3589	9,164.00	9,164.00	0.00	e-Admission Cash Book
20	UCO Bank, Budharaja	2101011005 3331	2,45,868.75	2,25,837.75	20,031.00	Project Fund Cash Book
21	SCCB, Sambalpur	31(Old)	1,470.00	1,470.00	0.00	NSS Cash Book
22	Union Bank,	5201012498 96322	39,36,987.3 5	39,36,987.3 5	0.00	SEMINAR & WORKSHO

	sambalpur					P Cash Book	
23	IDBI BANK, SAMBALPUR	7141040001 132558,	1,62,844.00	1,62,844.00	0.00	ENDOWMENT Cash Book	
24	UCO Bank, Budharaja	2101011004 9501	2,78,190.75	2,78,190.75	0.00	ENDOWMENT Cash Book	
25	UCO Bank, Budharaja	2101011005 6745	59,577.40	59,577.40	0.00	Alumni Connect Cash Book	
26	UCO Bank, Budharaja	2101011005 6554	11,83,000.00	11,83,000.00	0.00	Grant-in-aid Cash Book	
27	CANARA BANK, SAMBALPUR	0185101018 320,	17,66,58,64 5.00	17,66,58,64 5.00	0.00	Rusa Fund Cash Book	
28	UCO Bank, Budharaja	2101011005 6547	10,86,317.00	10,86,317.00	0.00	SELF FINANCE CASH BOOK	
29	UCO Bank, Budharaja	2101011005 4215	2,03,14,206. 75	1,96,49,937. 75	6,64,269.00	OHEPEE CASH BOOK	
	<b>GRAND TOTAL:-</b>		<b>37,82,41,27 9.14</b>	<b>37,53,93,04 6.14</b>	<b>28,48,233.0 0</b>		

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

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

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

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

		Addition	Deduction	BALANCE
1	<b>GENERAL CASH BOOK-UCO-21010210000229</b>			
a	Balance as per Cash Book as on 31.3.2021			3,12,23,028.89
b	Add: Amount credited to bank on following dates but receipt not			

	taken to cash book.			
	9.4.2020	300.00		
	17.4.2020	1,800.00		
	15.4.2020	6,600.00		
	21.4.2020	10,800.00		
	23.4.2020	300.00		
	6.5.2020	5,100.00		
	19.5.2020	1,500.00		
	22.5.2020	900.00		
	30.5.2020	3,600.00		
	8.6.2020	300.00		
	17.6.2020	9,950.00		
	6.8.2020	1,500.00		
	21.9.2020	200.00		
	29.10.2020	1,500.00		
	23.12.2020	1,000.00		
c	Add: Interest credited to bank on following dates but receipt not taken to cash book.			
	30.6.2020	16,712.00		
	30.9.2020	1,13,580.00		
	31.12.2020	1,09,446.00		
	31.3.2021	6,34,216.00		
d	Add: Amount paid vide following cheques but not encashed till 31.03.2021			
	000238/25.03.2021	10,000.00		
	000239/25.03.2021	5,000.00		
e	<b>Total Addition / Deduction</b>	<b>9,34,304.00</b>	<b>0.00</b>	
f	Balance arrived in audit			3,21,57,332.89
g	Balance in pass book as on 31.3.2021			<b>3,21,57,332.89</b>
h	Unreconciled difference			<b>0.00</b>
2	<b>GENERAL CASH BOOK-UCO-21010110 045480</b>			
a	Balance as per Cash Book as on			7,20,84,078.04



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

	audit			
e	Balance in pass book as on 31.3.2021			<b>18,38,698.46</b>
f	Unreconciled difference			<b>0.00</b>
<b>4</b>	<b>HVET -UCO-210101 10027868</b>			
a	Balance as per Cash Book as on 31.3.2021			2,10,35,918.25
b	Add: Amount paid vide Ch.No.541956/2 7.01.2021 but not encashed till 31.03.2021	1,011.00		
c	<b>Total Addition / Deduction</b>	<b>1,011.00</b>	<b>0.00</b>	
d	Balance arrived in audit			2,10,36,929.25
e	Balance in pass book as on 31.3.2021			<b>2,10,36,929.25</b>
f	Unreconciled difference			<b>0.00</b>
<b>5</b>	<b>PROJECT FUND-UCO-21010110053331</b>			
a	<b>Balance as per cash book on 31.03.2021</b>			<b>2,25,837.75</b>
b	Add: Interest credited to bank on following dates but receipt not taken to cash book.			
	31.12.2020	3,253.00		
	31.03.2021	16,778.00		
c	Total addition/deduction	<b>20,031.00</b>	<b>0.00</b>	
d	Balance arrived in audit			2,45,868.75
e	<b>Pass Book balance as on 31.3.2021</b>			<b>2,45,868.75</b>
f	Unreconciled Difference			<b>0.00</b>
<b>6</b>	<b>OHEPEE -UCO-21010110054215</b>			
a	Balance as per Cash Book as on 31.3.2021			<b>1,96,49,937.75</b>
b	Add: Interest credited			

	to bank on following dates but receipt not taken to cash book.			
	31.12.2020	5,10,165.00		
	31.3.2021	1,54,104.00		
c	<b>Total Addition / Deduction</b>	<b>6,64,269.00</b>	<b>0.00</b>	
d	Balance arrived in audit			2,03,14,206.75
e	Balance in pass book as on 31.3.2021			<b>2,03,14,206.75</b>
f	Unreconciled difference			<b>0.00</b>

**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 - 445591

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

**Comments**

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

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

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

29	TV(LED)	1	0	1	0	1	
30	Tube Light	442	0	442	0	442	
31	Teacher's Table	135	19	154	0	154	
32	Computer Table	48	0	48	0	48	
33	Officer Table	87	6	93	0	93	
34	UPS	50	61	111	0	111	
35	Xerox Machine	14	0	14	0	14	
36	Exhaust Fan	19	0	19	0	19	
37	Laboratory Table	29	0	29	0	29	
38	Stoll(Wooden)	228	0	228	0	228	
39	Inverter Battery	5	0	5	0	5	
40	Refrigerator	4	0	4	0	4	
41	Scanner	4	0	4	0	4	
42	Stabilizer	20	0	20	0	20	
43	Iron Rack	1	1	2	0	2	
44	Wooden Rack	1	0	1	0	1	
45	Wooden Almira	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 - 445591

S/no	Opening Balance of Invest	Opening Balance(In Rs:)	Amount Encashed during	Total(In Rs:)	Amount Invested during	Closing Balance as per	Closing Balance Audit(In	Closing Balance as per	Closing Balance Investm	Difference(In Rs:)	Remarks
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	ment as on (DD MM YYYY)		the Year under Audit(In Rs:)		the Year under Audit(In Rs:)	(DD MM YYYY) Audit	(Rs:)	(DD MM YYYY) Investment Ledger	ent Ledger(In Rs:)	
1	01-04-2020	6853675.00	0.00	6853675.00	442090.00	31-03-2021	7295765.00	31-03-2021	7295765.00	0.00
2	01-04-2020	1000000.00	0.00	1000000.00	0.00	31-03-2021	1000000.00	31-03-2021	1000000.00	0.00
3	01-04-2020	1001500.00	0.00	1001500.00	0.00	31-03-2021	1001500.00	31-03-2021	1001500.00	0.00
4	01-04-2020	500000.00	0.00	500000.00	0.00	31-03-2021	500000.00	31-03-2021	500000.00	0.00
	<b>GRAND TOTAL</b>	<b>27368675.00</b>	<b>0.00</b>	<b>27368675.00</b>	<b>442090.00</b>		<b>27810765.00</b>		<b>27810765.00</b>	<b>0.00</b>

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

As per the information/original TDR's made available to this audit for verification, the position of Investments in shape of TDRs kept by this University has been worked out for the financial year 2020-21 as furnished below: -

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

**PARA.7-1:- NON-MAINTENANCE OF INVESTMENT REGISTER:-**

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

**PARA.7-2:- Non-Production of Required Information regarding Investment in Corpus/Foundation Fund of the University:**

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

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

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

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

**PARA: 8 ADVANCE**

Gangadhar Meher University - 2020-2021

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	ALL CASH BOOK	428959 20.00	435953 2.00	472554 52.00	707368 2.00	31-03-2021	401817 70.00	31-03-2021	401817 70.00	0.00	
	<b>GRAND TOTAL</b>		<b>428959 20.00</b>	<b>435953 2.00</b>	<b>472554 52.00</b>	<b>707368 2.00</b>		<b>401817 70.00</b>		<b>401817 70.00</b>	<b>0.00</b>	

**Comments :**

During this audit, the cash book-wise advance position for the year 2020-21 was worked out, basing upon the information made available from the (i) Last year audit report (ii) Advance ledger & (ii) Advance paid & adjustment as shown in different cash books, of which an abstract position as on 31.03.2021 is furnished below:-

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

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

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

Basing upon the Year-wise break-up of Outstanding advance available from the Last year audit report as well as the amount of advance paid/adjusted during 2020-21, the year-wise Break-up of adjustment as well as advance outstanding in respect of University Account as on 31.03.2021 are furnished below:-

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

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

The Individual & Year-wise classification of Outstanding Advance as on 31.03.2021 has been worked out for last 6 years i.e. from the Yr.2015-16 to 2020-21 basing upon the outstanding balance from the last year audit report, Paid & adjustment of advance as exhibited in different cash books/Advance ledger during the year 2020-21, which is furnished below:-

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

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

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

	CARPENTER				
24	SRI NIHAR RANJAN NAYAK, CARPENTER		434/04.03.2021	15,000.00	Repairing of furniture
25	DR. Debasish Behera, Chem		398/11.02.2021	15,000.00	REFRESHMENT OF NCC Cadet
26	DR. Susanta Kumar Das, Director IQAC		423/25.02.2021	5,000.00	OFFICE EXPENCES
27	Sri Dillip Kumar Parida, PA to Registrar		436/04.03.2021	5,000.00	Maint. Of Generator
28	DR. SADAN KU PAUL, HINDI		448/25.03.2021	8,000.00	IMPREST MONEY
29	DR. Pradeep Ku Panda, BBRC		459/31.03.2021	10,000.00	Seminar & Symposia
30	DR. Pradeep Ku Panda, BBRC		460/31.03.2021	5,000.00	IMPREST MONEY
31	DR. Shyama Ch. Acharya,COM		392/09.02.2021	8,000.00	IMPREST MONEY
32	DR. HEMA KU NAIK, COE		393/09.02.2021	15,000.00	IMPREST MONEY
33	Sri Suranga Barik, Jr Asst		432/31.03.2021	5,000.00	OFFICE EXPENCES
			<b>TOTAL:-</b>	<b>9,70,000.00</b>	
			<b>Cash BookTotal:-</b>	<b>3,47,87,870.00</b>	
<b>2</b>	<b>G.M.University( EXAM) Cash Book:-</b>				
1	DR PRAMOD KUMAR SAMAL, PHY	<b>2020-21</b>	NILL/25.03.2021	2,00,000.00	PREPARE OF QUESTION
2	DR KESHAB CHANDRA RATH,POL Sc		NILL/25.03.2021	1,00,000.00	PREPARE OF QUESTION
3	DR HEMA KUMAR NAYAK, COE		NILL/31.03.2021	8,00,000.00	VALUATION & CONDUCTING EXAM
			<b>TOTAL:-</b>	<b>11,00,000.00</b>	
			<b>Cash BookTotal:-</b>	<b>11,00,000.00</b>	
<b>3</b>	<b>HVET Cash Book:-</b>				
1	DHARMARAJ BAG LECT	<b>2018-19</b>	1.10.18	13,900.00	PLATINUM JUBILEE

	SANSKRIT				
		<b>TOTAL:-</b>		<b>13,900.00</b>	
1	R K PRADHAN RETIERED PROF	<b>2019-20</b>		5,00,000.00	ARR SALARY
2	SATYANARAYA N DEHURY,RETI RED READER CHEM			5,00,000.00	ARR SALARY
3	R K SANDHA,RE TIERED READER CHEMISTRY			5,00,000.00	ARR SALARY
4	NIRAKARA NAIK,READER ODIYA			5,00,000.00	ARR SALARY
5	KAMADEBA SAHU,RETD READER ENGLISH			5,00,000.00	ARR SALARY
6	BINOD KU ACHARYA,RETD READER PHYSICS			5,00,000.00	ARR SALARY
7	PANKAJINI MOH APATRA,RETD READER ECONOMICS			5,00,000.00	ARR SALARY
8	YASOBANTI PATEL,RETD READER PHYSICS			5,00,000.00	ARR SALARY
		<b>TOTAL:-</b>		<b>40,00,000.00</b>	
1	DR. SITAKA PANDA,POL.Sc	<b>2020-21</b>	115/20.03.2021	30,000.00	MO COLLEGE ABHIYAN PROGRAMME
		<b>TOTAL:-</b>		<b>30,000.00</b>	
		<b>Cash BookTotal:-</b>		<b>40,43,900.00</b>	
<b>4</b>	<b>Seminar Cash Book:-</b>				
1	DR. MOHIN MOHAMMAD , PHIL	<b>2019-20</b>	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

		<b>TOTAL:-</b>		2,45,000.00	
1	DR GYANARANJAN SWAIN, POL. Sc	<b>2020-21</b>	45/04.03.2021	5,000.00	CELEBRATION OF WOMENS DAY
		<b>TOTAL:-</b>		<b>5,000.00</b>	
		<b>Cash BookTotal:-</b>		<b>2,50,000.00</b>	
		<b>Grand Total:-</b>		<b>4,01,81,770.00</b>	

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

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

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

	ODIA					
4	DR. J MISHRA, BOTANY		1/24.07.19	10000.00	IMPREST MONEY	262/03.12.2020
5	DR. S K PAUL, HINDI		2/24.07.19	10000.00	IMPREST MONEY	118/11.09.2020
6	DR. LILY SAHU, ENG		5/24.07.19	10000.00	IMPREST MONEY	136/18.09.2020
7	DR. S CHOUDHRY, PHIL		6/24.07.19	10000.00	IMPREST MONEY	191/21.10.2020
8	DR. R K SETH, HISTORY		9/24.07.19	10000.00	IMPREST MONEY	27/20.06.2020
9	DR. SAMITA ACHARYA, PSY		1/25.07.19	10000.00	IMPREST MONEY	381/05.02.2021
10	SMT SMRUTI SNIGDHA MISHRA, CHEM		1/29.08.19	16000.00	WELCOME CEREMONY	164/13.10.2020
11	DR. HEMA KU NAIK, ZOOLOGY		2/29.08.19	15300.00	WELCOME CEREMONY	10/13.06.2020
12	DR. SAMITA ACHARYA, PSY		3/29.08.19	9000.00	WELCOME CEREMONY	113/10.09.2020
13	DR. SAMITH PRADHAN, COMP SC		4/29.08.19	9400.00	WELCOME CEREMONY	50/29.06.2020
14	DR. PRAVATI PANDA, ECO		6/29.08.19	27400.00	WELCOME CEREMONY	221/12.11.2020
15	DR. NIRANJAN SAHU, PHY		8/29.08.19	16000.00	WELCOME CEREMONY	207/02.11.2020
16	DR. H H SADANGI, EDU		10/29.08.19	14000.00	WELCOME CEREMONY	108/09.09.2020
17	DR. LILY SAHU, ENG		12/29.08.19	18500.00	WELCOME CEREMONY	132/12.09.2020
18	SRI PRIYABRATA PANDA, COMM		14/29.08.19	8200.00	WELCOME CEREMONY	196/21.10.2020
19	DR. RAJNIKANTH SETH, HISTORY		15/29.08.19	22600.00	WELCOME CEREMONY	149/05.10.2020
20	SRI		16/29.08.19	15000.00	WELCOME	292/14.12.2020

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



	CHEM					
36	SMT SMRUTI SNIGDHA MISHRA, CHEM		5/13.11.19	5000.00	IMPREST MONEY	147/05.10.202 0
37	DR. PRADEEP KU HARPAL, COMM		1/14.11.19	3000.00	IMPREST MONEY	26/20.06.2020
38	DR. TRIPURARI N P PATI, POL SC		2/14.11.19	10000.00	IMPREST MONEY	8/13.06.2020
39	DR. SADAN KU PAUL, HINDI		NILL/15.11.19	3000.00	IMPREST MONEY	145/05.10.202 0
40	DR. HARIHARA SADANGI, EDM		1/02.12.19	5000.00	IMPREST MONEY	241/18.11.202 0
41	DR. HARIHARA SADANGI, EDM		1/12.12.19	250000.00	M PHIL & P HD ADMISSION	239/18.11.202 0
42	DR. HEMA KU NAIK, ZOOLOGY		NILL/14.12.19	10000.00	IMPREST MONEY	45/29.06.2020
43	SMT SULOGNA CHOUDHRY, PHIL		NILL/17.12.19	3000.00	IMPREST MONEY	124/12.09.202 0
44	DR. DURLABHA SA, HIS		NILL/19.12.19	5000.00	IMPREST MONEY	256/26.11.202 0
45	DR. SAMIT KU PRADHAN, COMP SC		NILL/20.12.19	12000.00	STUDY TOUR	126/12.09.202 0
46	SRI RAJANIKANT A SETH, HIST		NILL/09.01.20	3000.00	IMPREST MONEY	46/29.06.2020
47	SRI CHUDAMANI PRADHAN, JC		2/13.01.20	10000.00	CONTIGENT ARTICLE	15/16.06.2020
48	DR. SULAGNA CHOUDHRY, PHIL		2/14.01.20	19000.00	GLORY FEST 2020	157/12.10.202 0
49	DR.SAMIT ACARYA, PSY		4/14.01.20	5000.00	IMPREST MONEY	261/27.11.202 0

50	DR. DURLABHASA, HIS		NILL/17.01.20	25500.00	STUDY TOUR	259/26.11.2020
51	DR. ASHOK KU TARAI, PHIL		2/18.01.20	5700.00	STUDY TOUR	363/27.01.2021
52	DR. HARIHARA SADANGI, EDM		3/18.01.20	27000.00	STUDY TOUR	243/18.11.2020
53	DR. PRAVATI PANDA, ECO		4/18.01.20	3000.00	IMPREST MONEY	148/05.10.2020
54	SRI DEEPAK KU NANDEY, JA		2/22.01.20	5000.00	REFRESHMENT OF VERIFICATION TEAM	19/18.06.2020
55	DR. HEMA KU NAIK, ZOOLOGY		3/22.01.20	30000.00	STUDY TOUR	58/06.07.2020
56	SRI SRINIBAS DASH, MBA		1/24.01.20	10200.00	STUDY TOUR	385/06.02.2021
57	DR. SAMITA ACARY, PSY		1/27.01.20	73000.00	SARASWATI PUJA 2020	298/17.12.2020
58	DR. ASHOK KU TARAI, PHIL		2/27.01.20	10000.00	BIOMETRIC DEVICE	371/01.02.2021
59	DR SMRUTI SNIGDHA MISHRA, CHEM		3/27.01.20	29700.00	STUDY TOUR	179/16.10.2020
60	DR. JAYENDRA KU SINGH, LIBRARY & INF SC		2/28.01.20	1800.00	STUDY TOUR	428/02.03.2021
61	DR. PRAVATI PANDA, ECO		1/29.01.20	28650.00	STUDY TOUR	131/12.09.2020
62	SRI B D SINGH, HC		2/29.01.20	10000.00	OFFICE EXPENCES	162/13.10.2020
63	DR. SULAGNA CHOUDHRY, PHIL		NILL/04.02.20	30000.00	UNMESH 2020	260/26.11.2020
64	SRI NIHAR RANJAN NAYAK, CARPENTER		NILL/12.02.20	10000.00	DOOR & WINDOWS SCREEN WASHING	28/20.06.2020
65	DR. INDIRA GADANAYAK,		2/13.02.20	22500.00	STUDY TOUR	150/05.10.2020

	POL SC					
66	DR. GYANA RANJAN BAL, COMM		NILL/20.02.20	10500.00	STUDY TOUR	342/12.01.2021
67	DR. SMT NAMITA SADANGI, PHY		1/26.02.20	9800.00	FARWEL CEREMONY	400/12.02.2021
68	DR. LAXMIPRIYA BEHERA, ODIA		2/26.02.20	11500.00	FARWEL CEREMONY	220/12.11.2020
69	DR. RAJASHREE BARAL, B ED		3/26.02.20	44300.00	STUDY TOUR	125/12.09.2020
70	DR. HARIHARA SADANGI, EDM		4/26.02.20	8300.00	FARWEL CEREMONY	422/24.02.2021
71	DR. SADAN KU PAUL, HINDI		5/26.02.20	10500.00	FARWEL CEREMONY	115/10.09.2020
72	DR. SADAN KU PAUL, HINDI		6/26.02.20	250000.00	RECRUITMENT OF TEACHING STAFF	34/24.06.2020
73	DR. SAMIT KU PRADHAN, COMP SC		7/26.02.20	5600.00	FARWEL CEREMONY	31/20.06.2020
74	DR. PETRUS BODRA, HIST		8/26.02.20	14500.00	FARWEL CEREMONY	222/12.11.2020
75	DR. PRADOSH KU ACARYA, BOT		9/26.02.20	14800.00	FARWEL CEREMONY	293/14.12.2020
76	DR. SMRUTI SINGDHA MISHRA, CHEM		12/26.02.20	9800.00	FARWEL CEREMONY	178/16.10.2020
77	DR. HEMA KU NAIK, ZOOLOGY		1/27.02.20	15000.00	FARWEL CEREMONY	47/29.06.2020
78	DR. PRAVATI PANDA, ECO		2/27.02.20	16300.00	FARWEL CEREMONY	130/12.09.2020
79	DR. SAMIT KU PRADHAN, COMP SC		3/27.02.20	11000.00	FARWEL CEREMONY	49/29.06.2020
80	DR. SUNELI DEI, SNS		4/27.02.20	8900.00	WELCOME CEREMONY	166/13.10.2020
81	DR. SRINIBAS		5/27.02.20	9500.00	FARWEL	128/12.09.2020

	DASH, MBA				CEREMONY	0
82	DR. SRINIBAS DASH, MBA		6/27.02.20	4500.00	FARWEL CEREMONY	139/22.09.202 0
83	DR. SRINIBAS DASH, MBA		7/27.02.20	4500.00	FARWEL CEREMONY	129/12.09.202 0
84	DR. SAMITA ACARY, PSY		NILL/28.02.20	5500.00	FARWEL CEREMONY	112/10.09.202 0
85	DR. SIBABRATA DAS, GEO		1/29.02.20	7700.00	FARWEL CEREMONY	399/11.02.202 1
86	DR. SIKATA PANDA, POL SC		1/05.03.20	17200.00	FARWEL CEREMONY	30/20.06.2020
87	DR. ANJALI TRIPHATY, ENG		2/05.03.20	11500.00	FARWEL CEREMONY	317/23.12.202 0
88	DR. SADAN KU PAUL, HINDI		3/05.03.20	250000.00	RECRUITMEN T OF TEACHING STAFF	284/11.12.202 0
89	DR. RAJASHREE BARAL, B ED		1/06.03.20	29000.00	FARWEL CEREMONY	144/29.09.202 0
90	SRI SUBASH CHANDRA JHANKAR, COMM		2/06.03.20	8700.00	FARWEL CEREMONY	121/11.09.202 0
91	DR. HARIHARA SADANGI, EDM		3/06.03.20	5000.00	IMPREST MONEY	09/13.06.2020
92	DR. SUBHAMKARI PATI, PHOL		NILL/07.03.20	3400.00	FARWEL CEREMONY	401/12.02.202 1
93	SRI B D SINGH, HC		NILL/19.03.20	10000.00	IMPREST MONEY	18/17.06.2020
94	DR. NIRUPAMA SAHOO, STAT		NILL/20.03.20	10000.00	INTERNATIO NAL WOMENS DAY CELEBR ATION	40/26.06.2020
		<b>TOTAL:-</b>		<b>2063550.00</b>		
1	DR SANTOSH KUMAR RATH, BBRC	2020-21	7/11.06.2020	10000.00	IMPREST MONEY	163/13.10.202 0
2	SRI LINGARAJ BEHERA, PEO		25/20.06.2020	5500.00	CEL. YOGA DAY	110/10.09.202 0

3	DR. ALEKHA KUMAR SUTAR, CHEM	32/22.06.2020	15000.00	IMPREST MONEY	192/21.10.2020
4	DR PRADOSH KUMAR ACHARYA, BOT	56/06.07.2020	15000.00	FOUNDATION DAY CELE	285/14.12.2020
5	SRI BAIDHAR SINGH, HC	77/10.08.2020	10000.00	IMPREST MONEY	186/19.10.2020
6	DR MOHIN MOHMAD, PHIL	134/18/09.2020	20000.00	5TH BOS MEETING	268/03.12.2020
7	SRI SURANGA BARIK, JR ASST	153/09.10.2020	5000.00	IMPREST MONEY	257/26.11.2020
8	SRI DILLIP KUMAR PARIDA, PA TO REG.	154/12.10.2020	5000.00	MAINT. OF GENERATOR	217/12.11.2020
9	SRI TRINATH HOTA, PA TO VC	155/12.10.2020	5000.00	REFRESHMENT OF VC OFFICE	269/04.12.2020
10	SRI BAIDHAR SINGH, HC	190/21.10.2020	9000.00	IMPREST MONEY	382/06.02.2021
11	SRI GIRISH CHANDRA SINGH, REG.	204/29.10.2020	100000.00	VC RECRUITMENT	270/04.12.2020
12	DR SANTOSH KUMAR RATH, BBRC	235/16.11.2020	10000.00	IMPREST MONEY	390/09.02.2020
13	SRI DILLIP KUMAR PARIDA, PA TO REG.	245/19.11.2020	5000.00	MAINT. OF GENERATOR	316/23.12.2020
14	DR MOHIN MOHMAD, PHIL	252/19.11.2020	8000.00	INTERVIEW OF GUEST FACULTY	350/20.01.2021
15	SRI NURSINGHA CH. DHAL, SECURITY OFFICER	263/03.12.2020	8000.00	MISC EXP.	427/02.03.2021
16	SRI SURANGA BARIK, JR ASST	264/03.12.2020	5000.00	PURCHASE EXP.	341/12.01.2021
17	DR JAYENDRA	266/03.12.2020	8000.00	IMPREST MONEY	430/03.03.2021

	KUMAR SINGH, LIB& INF Sc					
18	DR MOHIN MOHMAD, PHIL		330/05.01.2021	8000.00	IMPREST MONEY	410/18.02.2021
19	DR MADHUMITA PANDA, COMP. Sc		336/07.01.2021	15000.00	IMPREST MONEY	411/18.02.2021
20	SRI SURANGA BARIK, JR ASST		345/19.01.2021	5000.00	OFFICE EXPENCES	430/03.03.2021
21	SMT DIBYANI SHUKLA, PEO		361/25.01.2021	10000.00	REPUBLICDA Y	414/22.02.2021
22	SRI DILLIP KUMAR PARIDA, PA TO REG.		351/20.01.2021	5000.00	MAINT. OF GENERATOR	402/12.02.2021
23	DR SACHIDA NANDA MAHAPATRA, SANS		435/04.03.2021	8000.00	IMPREST MONEY	457/30.03.2021
		<b>TOTAL:-</b>		<b>294500.00</b>		
		<b>Cash BookTotal:-</b>		<b>2498650.00</b>		
(II)	<b>G.M.University(EXAM) Cash Book:-</b>					
1	T N PATI,DCS	<b>2019-20</b>	NIL/06.04.19	200000.00	SEM EXAM 2019	151/11.09.2020
2	J MISHRA,HIN		NIL/06.04.19	200000.00	SEM EXAM 2019	148/10.09.2020
3	R BARAL EDN		NIL/06.04.19	150000.00	SEM EXAM 2019	147/10.09.2020
4	R BARAL EDN		NIL/06.11.19	190000.00	SEM EXAM 2019	149/10.09.2020
5	J MISHRA,HIN		NIL/06.11.19	180000.00	SEM EXAM 2019	150/10.09.2020
6	DR A K NAYAK,A P		NIL/13.11.19	180000.00	SEM EXAM 2019	153/14.09.2020
7	DR H K NAYAK,COE		NIL/22.01.20	800000.00	VALUATION EXAM 2019	134/08.05.2020
		<b>TOTAL:-</b>		<b>1900000.00</b>		
1	DR HEMA KUMAR NAYAK, COE	2020-21	NILL/20.05.2020	700000.00	EXAM CONDUCTING	159/27.10.2020

2	SRI ASHISH KUMAR PATEL, SYST. MANAGER		NILL/18.11.2020	26432.00	ONLINE MEETING	166/20.11.2020
3	DR HEMA KUMAR NAYAK, COE		NILL/18.11.2020	500000.00	PREPARE OF QUESTION	176/29.01.2021
4	DR HEMA KUMAR NAYAK, COE		NILL/10.02.2021	500000.00	PREPARE OF QUESTION	181/25.03.2021
		<b>TOTAL:-</b>		<b>1726432.00</b>		
		<b>Cash BookTotal:-</b>		<b>3626432.00</b>		
<b>(III)</b>	<b>Seminar Cash Book:-</b>					
1	DR. SRINIBAS DASH, MBA	<b>2018-19</b>	NILL/17.01.19	15000.00	8TH PLATIMUM JUBLLI LECTURE SERIES	37/27.01.2021
		<b>TOTAL:-</b>		<b>15000.00</b>		
1	DR. MAHENDRA PRASAD BEHERA, EDU	<b>2019-20</b>	NILL/07.12.19	125000.00	NATIONAL SEMINAR	31/19.10.2020
2	DR. PRIYABRATA PANDA, COMM		NILL/07.01.20	125000.00	NATIONAL SEMINAR	39/02.02.2021
3	DR. PETROS BODRA, HIST		NILL/21.01.20	25000.00	LOCAL SEMINAR	32/21.10.2020
4	DR. SADAN KU PAUL, HINDI		NILL/03.02.20	125000.00	NATIONAL SEMINAR	42/19.02.2021
5	DR. SIKATA PANDA, POL SC		NILL/18.02.20	100000.00	NATIONAL SEMINAR	23/07.07.2020
6	DR. SIBABRATA DAS, GEOG		1/19.02.20	100000.00	NATIONAL SEMINAR	43/20.02.2021
7	DR. SAMITA ACHRYA, PSY		NILL/20.02.20	100000.00	NATIONAL SEMINAR	40/09.02.2021
		<b>TOTAL:-</b>		<b>700000.00</b>		
1	DR ALEKHA KUMAR SUTAR, CHEM	<b>2020-21</b>	27/12.10.2020	20000.00	ACADEMIC LECT.	41/17.02.2021
		<b>TOTAL:-</b>		<b>20000.00</b>		

		<b>Cash BookTotal:-</b>		<b>735000.00</b>		
(IV)	<b>HVET Cash Book:-</b>					
1	DR PRAMODA KUMAR SAMAL, PHYSICS	<b>2020-21</b>	56/19.11.2020	23600.00	PHOTOGRAPHY FOR SECOND CONVOCATION	63/1.12.2020
2	DR SMT BIJAYLAXMI PANIGRAHI, MATH		57/19.11.2020	40000.00	HI-TEA & LUNCH FOR SECOND CONVOCATION	75/24.12.2020
3	SRI DILLIP KUMAR PARIDA , PA REGISTER		58/19.11.2020	40000.00	ROBE /DRESSES FOR SECOND CONVOCATION	93/20.01.2021
4	DR PRADOSH KUMAR ACHARYA, BOTANY		59/19.11.2020	18000.00	BEUTIFICATI ON FOR SECOND CONVOCATION	68/14.12.2020
5	SRI TRINATH HOTA, PA TO VC		67/10.12.2020	45000.00	CONTINGENCY Expenditure of VC RESIDENCE OFFICE	98/01.02.2021
6	SRI NILAMAD HABA PRADHAN,SWO		94/25.01.2021	40000.00	BEUTIFICATI ON OF GMU CAMPUS	120/31.03.2021
7	SRI TRINATH HOTA, PA TO VC		95/25.01.2021	5000.00	IMPREST MONEY FOR VC RESIDENCE	119/31.03.2021
8	SRI DEEPAK KUMAR NANDE, JR ASST		105/10.02.2021	2000.00	RUSA MEETING	108/19.02.2021
		<b>TOTAL:-</b>		<b>213600.00</b>		
		<b>Cash BookTotal:-</b>		<b>213600.00</b>		
		<b>GRAND TOTAL</b>		<b>7073682.00</b>		

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

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

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



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

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

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

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

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

	SAHU,RETD READER ENGLISH				
6	BINOD KUMAR 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
		<b>TOTAL:-</b>		<b>40,00,000.00</b>	
		<b>Grand Total:-</b>		<b>45,00,000.00</b>	
<b>B</b>	<b>ADVANCE UNDER SURCHARGE ABLE</b>				
<b>1</b>	<b>G.M.University( GEN) Cash Book:-</b>				
1	DR. RAKESH KU MISHRA, SNS	<b>2019-20</b>	NILL/06.04.19	30,540.00	NCC UNIT DRILL EXPENDITURE
2	DR. S C ACHAR YA,COMM		4/23.07.19	10,000.00	IMPREST MONEY
3	DR. LAMBODHAR SAHU, ODIA		8/24.07.19	10,000.00	IMPREST MONEY
4	DR. LAMBODHAR SAHU, ODIA		7/29.08.19	15,000.00	WELCOME CEREMONY
5	DR. LAMBODHAR SAHU, ODIA		9/29.08.19	24,900.00	WELCOME CEREMONY
6	SRI SATYABAN BEHERA, MBA		4/30.08.19	9,600.00	WELCOME CEREMONY
7	SRI SATYABAN BEHERA, MBA		5/30.08.19	2,500.00	WELCOME CEREMONY
8	DR. R BARAL, EDU		NILL/19.09.19	7,500.00	WELCOME CEREMONY
9	DR. DHARMARAJ BAG, SNS		1/21.09.19	25,000.00	CELEBRATION OF SNS DAY
10	DR. RAKESH KU MISHRA, SNS		2/21.09.19	45,000.00	NCC EXPENSES
11	SRI LINGARAJ BEHERA, PEO		NILL/30.10.19	9,000.00	AIIV CHAMPIONSHIP
12	DR. RANJAN		3/14.11.19	10,000.00	IMPREST

	SAHU, STAT				MONEY
13	SRI LINGARAJ BEHERA, PEO		2/02.12.19	70,000.00	EAST ZONE INTER UNV KABADI TOURNAMENT
14	SRI LINGARAJ BEHERA, PEO		NILL/27.12.19	75,000.00	EAST ZONE INTER UNV CRICKET TOURNAMENT
15	MISS DIBYANI SUKLA, PEO		NILL/28.12.19	28,000.00	AII ATHELATIC CHAMPIONSHIP
16	DR. RANJAN SAHU, STAT		1/13.01.20	6,000.00	STUDY TOUR
17	SRI SATYABAN BEHERA, MBA		1/25.01.20	5,250.00	STUDY TOUR
18	DR. RANJAN SAHU, STAT		10/26.02.20	2,100.00	FARWEL CEREMONY
19	DR. SATYABAN BEHERA, B SC		11/26.02.20	7,100.00	FARWEL CEREMONY
20	DR. SATYABAN BEHERA, B SC		2/29.02.20	1,700.00	FARWEL CEREMONY
		<b>TOTAL:-</b>		<b>3,94,190.00</b>	
<b>2</b>	<b>Seminar Cash Book:-</b>				
1	DR. MOHIN MOHAMMAD , PHIL	<b>2019-20</b>	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
		<b>TOTAL:-</b>		2,45,000.00	
		<b>Grand Total:-</b>		<b>6,39,190.00</b>	
		<b>TOTAL (A+B):-</b>		<b>51,39,190.00</b>	

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

**G.O.No.XIV-Aud-2221/F Dt.8.03.2002 of Finance Dept. Govt of Odisha**

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

1. Advance could only be paid in case of absolute necessity(Only in cases of exigencies for academic activities),
2. Advance should be regularly & promptly adjusted within the same financial year,
3. No second advance should be sanctioned unless previous advance was duly adjusted,
4. Any unspent balance of advance should be immediately refunded,

5. The Authority granting advance should be held responsible for any over payment,
6. Payment of advances should not be exhibited as final expenditure in cash book,
7. Payment & adjustment of advance should be recorded and watched through register of advance (In Form No. XI) W.r.t cash books,
8. At the end of each quarter a list (In Form No. XII ) showing outstanding advances should be prepared & to be intimated to the defaulting officials for earliest adjustment thereof,
9. The Register of advance should be annually checked by the COF & duly attested,
10. In case of transfer of any of the defaulting officials from this Institution, the amount of outstanding advance should be clearly mentioned in the LPC to facilitate the recovery of advance in the next station.

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

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

Sno	Name	Designation	Adress	Amount(In Rs:)
1	DR LAMBODAR SAHOO	READER IN ORIYA	PRINCIPAL, GANGADHAR MEHER COLLEGE(A UTONOMOUS), SAMBALPUR	16634
2	SHRI SHYAMA CHARAN ACHARYA	READER IN COMMERCE	PRINCIPAL, GANGADHAR MEHER COLLEGE(A UTONOMOUS), SAMBALPUR	3334
3	MISS RAJASHREE BARAL	ASSOCIATE PROFESSOR IN EDUCATION	PRINCIPAL, WOMENS COLLEGE, SAMBALPUR	2500
4	SHRI ATANU PATI	VICE CHANCELLOR	PRINCIPAL, GANGADHAR MEHER COLLEGE(A UTONOMOUS), SAMBALPUR	213061
5	SHRI GIRISH CHANDRA SINGH	REGISTRAR IN GM UNIVERSITY	BLOCK DEVELOPMENT OFFICER, RARUAN	213061
6	DR DHARMARAJ BAG	ASSISTANT PROFESSOR IN SANSKRIT	ASSISTANT PROFESSOR IN SANSKRIT,B. B. SANSKRIT COLLEGE, BALANGIR	8334
7	DR SATYABAN BEHERA	LECTURER IN MBA	LECTURER IN MBA,GANGADHAR MEHER UNIVERSITY,	8717

			SAMBALPUR	
8	DR RAKESH KUMAR MISHRA	ASSISTANT PROFESSOR IN SANSKRIT	ASSISTANT PROFESSOR IN SANSKRIT, GOVT. WOMEN'S COLLEGE, PURI	25180
9	SHRI LINGARAJ BEHERA	PHYSICAL EDUCATION OFFICER	PHYSICAL EDUCATION OFFICER, GANGADHAR MEHER UNIVERSITY, SAMBALPUR	51334
10	DR RANJAN KUMAR SAHOO	ASSOCIATE PROFESSOR IN STATISTICS	ASSOCIATE PROFESSOR IN STATISTICS, GANGADHAR MEHER UNIVERSITY, SAMBALPUR	12700
11	MISS DIBYANI SUKLA	PHYSICAL EDUCATION OFFICER	PHYSICAL EDUCATION OFFICER, GANGADHAR MEHER UNIVERSITY, SAMBALPUR	9334
12	DR MOHIN MOHAMMAD	PROFESSOR IN PHILOSOPHY	PROFESSOR IN PHILOSOPHY, GANGADHAR MEHER UNIVERSITY, SAMBALPUR	41667
13	DR ROJALIEN ROUT	ASSISTANT PROFESSOR IN LIBRARY AND INFO SC.	ASSISTANT PROFESSOR IN LIBRARY AND INFO SC, GANGADHAR MEHER UNIVERSITY, SAMBALPUR	33334

PARA: 9 GRANTS

Gangadhar Meher University - 2020-2021

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

**Comments :**

The position of the Receipt & Expenditure of different types of Grants for the year.2020-21 and the percentage of utilization as on 31.03.2021 w.r.to total availability was worked out basing upon the closing balance of un-spent grant as per last year A/R & information got available from the account records/registers submitted to this for

verification of which an abstract position of the same is furnished below.

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

		6.03.2021( NS)						
		AFA-CUM-DEY.SECY TO GOVT DHE NO.1 4947/DT.2 9.04.2020( NS)		5,25,000.00	5,25,000.00	5,25,000.00	0.00	<b>100.00</b>
		AFA-CUM-DEY.SECY TO GOVT DHE NO.3 0566/DT.2 8.09.2020( NS)		10,50,000.00	10,50,000.00	10,50,000.00	0.00	<b>100.00</b>
		AFA-CUM-DEY.SECY TO GOVT DHE NO.4 1964/DT.1 8.12.2020		6,77,42,250.00	6,77,42,250.00	6,28,16,327.00	49,25,923.00	<b>92.73</b>
		AFA-CUM-DEY.SECY TO GOVT DHE NO.3 0559/DT.2 8.09.2020		1,10,84,500.00	1,10,84,500.00	1,10,84,500.00	0.00	<b>100.00</b>
		AFA-CUM-DEY.SECY TO GOVT DHE NO.3 0554/DT.2 9.06.2020		55,42,250.00	55,42,250.00	55,42,250.00	0.00	<b>100.00</b>
	Govt Allotment.	Water Bill	35,000.00	0.00	35,000.00	35,000.00	0.00	<b>100.00</b>
		<b>Total:-</b>	<b>3,10,12,691.22</b>	<b>9,14,69,000.00</b>	<b>12,24,81,691.22</b>	<b>11,25,55,768.00</b>	99,25,923.22	<b>91.90</b>
<b>4</b>	Civil Service Coaching	AFA-cum-Under Sec y(HE),Odisha,vide Lr. No.5976/2 6.02.2018	6,25,000.00	0.00	6,25,000.00	6,25,000.00	0.00	<b>100.00</b>
	( Do )	Studet course fee during 2019-20& 2018-19	4,11,752.00	0.00	4,11,752.00	3,42,330.00	69,422.00	<b>83.14</b>
		<b>Total:-</b>	<b>10,36,752.00</b>	<b>0.00</b>	<b>10,36,752.00</b>	<b>9,67,330.00</b>	<b>69,422.00</b>	<b>93.30</b>

5	Estt. Of Career Counselling Centre at GMU, Sambalpur	HE No.3B(a)/10-XIII/2017 Lr.No.2419/24.01.2018 from Secy,DHE, Odisha	12,34,665.00		12,34,665.00	0.00	12,34,665.00	0.00
		<b>Total:-</b>	<b>12,34,665.00</b>	<b>0.00</b>	<b>12,34,665.00</b>	<b>0.00</b>	<b>12,34,665.00</b>	<b>0.00</b>
6	BHIMA BHOI RESEARCH CHAIR	HENo.3B(a)/10-XIII/2018 LT.No.25553/16.07.2018from Secy,DHE, Odisha	10,20,085.76	0.00	10,20,085.76	4,02,063.00	6,18,022.76	39.41
		AFA-CUM-DEY.SECY TO GOVT DHE NO.14124/DT.20.03.2021		11,83,000.00	11,83,000.00	0.00	11,83,000.00	0.00
		<b>Total:-</b>	<b>10,20,085.76</b>	<b>11,83,000.00</b>	<b>22,03,085.76</b>	<b>4,02,063.00</b>	<b>18,01,022.76</b>	<b>18.25</b>
7	RUSA GRANT		19,26,13,093.00	0.00	19,26,13,093.00	3,88,60,727.00	15,37,52,366.00	20.18
		<b>Total:-</b>	<b>19,26,13,093.00</b>	<b>0.00</b>	<b>19,26,13,093.00</b>	<b>3,88,60,727.00</b>	<b>15,37,52,366.00</b>	<b>20.18</b>
8	OHEPEE		1,65,00,000.00	30,00,000.00	1,95,00,000.00	0.00	1,95,00,000.00	0.00
		<b>Total:-</b>	<b>1,65,00,000.00</b>	<b>30,00,000.00</b>	<b>1,95,00,000.00</b>	<b>0.00</b>	<b>1,95,00,000.00</b>	<b>0.00</b>
9	PROJECT GRANT	TEACHER RESEARCH GRANT (OSOU)	0.00	80,000.00	80,000.00	80,000.00	0.00	100.00
		PROJECT RESEARCH GRANT (OURIP)		5,95,000.00	5,95,000.00	3,70,000.00	2,25,000.00	62.18
		<b>Total:-</b>	<b>0.00</b>	<b>6,75,000.00</b>	<b>6,75,000.00</b>	<b>4,50,000.00</b>	<b>2,25,000.00</b>	<b>66.67</b>
		<b>Grand Total:-</b>	<b>25,71,00,784.98</b>	<b>9,63,27,000.00</b>	<b>35,34,27,784.98</b>	<b>15,32,35,888.00</b>	<b>20,01,91,896.98</b>	<b>43.36</b>

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

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



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

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

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

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

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

It could be noticed from the Receipt & Utilization of Grants during the year 2020-21 that, Grants amounting to Rs.20,01,91,896.98 was remained un-spent as on 31st March 2021 which leads to irregular parking of Govt. Grant which was contrary to Govt. guidelines/Principles of financial management. Although it would be seen from the

table furnished above that the financial utilization of grants was worked out for 43.36%(As a whole) in the financial year.2020-21, but it was observed that the physical achievement in respect of IDF Grant towards construction works by the executing agencies was not at all satisfactory. It was ascertained that; no sincere follow-up action has been initiated by the University Authorities for proper utilization of such grants within the stipulated period to augment the structural development of the University so far which it was actually sanctioned. However in this regard it would be mentioned here that as per Govt. instructions issued from time to time in which it was always stressed upon for prompt utilization of grants within the corresponding financial year or within the prescribed period as per the sanction orders instead of parking the allotted amount in the institution fund on account of non/less utilization, which was quite irregular and defeating as far as the intention of the sanctioning authorities are concerned & also in order to avoid the following consequences that may resulted, such as:

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

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

Audit Remarks: -

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

As required under Rule-171(5) (i) of OGFR, The grantee institution should maintain a register in form No.[OGFR.30-A] for the permanent and semi-permanent assets generated/acquired wholly or substantially out of utilization of Govt. grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority & a copy thereof need be furnished to the respective sanctioning authority annually. In contrast to the above, during the course of audit it was observed that, no such permanent and semi-permanent assets register has been maintained in this University. Which was quite irregular & defeating as far as ascertaining about the information on generation of permanent/ semi-permanent assets by means of utilization of Govt. grant is concerned. Therefore, the Present Local authority is once again impressed upon for maintenance of the Permanent and Semi-permanent assets register as required under the above cited rule in the prescribed format henceforth & compliance reported.

**(2) Diversion of Funds: -**

During the year 2020-21, No diversion of fund has been made. Hence no discussion is required.

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

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

But it was noticed that, in contravention to the aforesaid rule, No such statement of Annual review of expenditure for the financial year 2020-21 in respect receipt & utilization of Grant-In-aids for the period covered under this audit was submitted to Govt. by the University Authorities, which was quite irregular & highlighted the negligence of the Local Authority.

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

**PARA: 10 UTILISATION CERTIFICATE**

Gangadhar Meher University - 2020-2021

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

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

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

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

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

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

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

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

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

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

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

7	ODISHA BIODIVERSITY BOARD	0.00	0.00	0.00	2,18,742.00	0.00	0.00	<b>2,18,742.00</b>
8	BHIMA BHOI RESEARCH CHAIR	0.00	0.00	0.00	0.00	0.00	<b>1,52,513.24</b>	<b>1,52,513.24</b>
9	CONST. OF COUNSELLING CENTRE	0.00	0.00	15,335.00	0.00	0.00	0.00	<b>15,335.00</b>
10	PROJECT GRANT	0.00	0.00	0.00	0.00	0.00	<b>3,70,000.00</b>	<b>3,70,000.00</b>
<b>TOTAL:-</b>		<b>1,00,00,000.00</b>	<b>1,77,00,000.00</b>	<b>1,44,76,612.00</b>	<b>4,99,59,510.96</b>	<b>3,23,67,981.82</b>	<b>8,52,35,423.24</b>	<b>20,97,39,528.02</b>

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

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

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

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

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

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

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

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - MISAPPROPRIATION & DEFALCATION**

No Misappropriation was detected during the period cover under audit.

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

**12.1 - LOSS OF STOCK & STORE**

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

PARA: 13 **AUDIT OF RECEIPTS**

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

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

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

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

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

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

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

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

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

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

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

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

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

		17.6.2020	9,950.00	
		6.8.2020	1,500.00	
		21.9.2020	200.00	
		29.10.2020	1,500.00	
		23.12.2020	1,000.00	
	<b>TOTAL</b>		<b>45,350.00</b>	

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

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

**PARA: 14 AUDIT OF EXPENDITURE**
**14.1 - Non recovery of Charges for use of staff Cars from residence to office & back resulting a loss of Rs 16800.00 to the university fund. F.D. no 19541/F/dt.13.07.2016 :-OSP-31**

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

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

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

The detail calculation is given below

Name of the Employees	No. Of Vehicle Used	Charges Due (Rs.1400.00 x12 months)	Charges Recovered	Net charges to be recovered
Sri Girish Chandra Singh	OD 15 H 9798	3/2020 to 02/2021 Rs 16800.00	Nil	Rs.16800.00
			<b>TOTAL</b>	<b>Rs.16800.00</b>

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



Hence the Para is dropped.

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

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

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

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

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

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

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

As per previous year audit report Para-14-1 it was noticed that the total Sum of **Rs. 3,51,001.00** as detailed below has been paid to different officials towards the purposes as noted against their name. To find the genuineness of payment the Acquittance rolls of the staffs or vouchers in support of the payment may not be produced to that audit for necessary verification. So produce the same before this audit for necessary verification.

SI. NO.	Bill No/Date	Amount Paid	Purposes
1	163/23.03.20	2,000.00	OE Other charges
2	164/23.03.20	40,000.00	OE Purchase of Books
3	165/23.03.20	35,000.00	OE Other Cont.
4	166/23.03.20	20,000.00	OE Lab Equipment
5	167/23.03.20	30,000.00	OE Lab Cont.
6	168/23.03.20	35,000.00	OE Water charges

7	169/23.03.20	2,500.00	OE Purchase of Books
8	170/23.03.20	2,500.00	OE Lab Cont.
9	174/23.03.20	6,410.00	NGO (Pran) Arear DA for Jan-2020
10	175/23.03.20	7,220.00	NGO Travelling Expenses (TE)
11	178/23.03.20	4334.00	NGO R.C.M Bill
12	179/31.03.20	10,418.00	NGO R.C.M Bill
13	180/31.03.20	7,220.00	NGO R.C.M Bill
14	181/31.03.20	11,088.00	NGO R.C.M Bill
15	182/31.03.20	10,698.00	NGO R.C.M Bill
16	183/31.03.20	12,331.00	NGO R.C.M Bill
17	184/31.03.20	11,411.00	NGO R.C.M Bill
18	185/31.03.20	6,370.00	NGO Travelling Expenses (TE)
19	188/31.03.20	96,501.00	G.O OA
	<b>TOTAL</b>	<b>3,51,001.00</b>	

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

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

Produce documents As per previous audit report Para.14-7 it was noticed that a total sum of Rs. **998772.00** as detailed below has been paid to Ideal Solutions, Raipur, Chhatisgarh towards Air travels by different officials of University but Purpose of travels, tour diary of the officials, no of passengers with details of lodging & boarding has not been mentioned in the bill. Quotations if any towards the service may not be produced to that audit for necessary verification.

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

Vr.no/Dt.	Amount(Rs.)
08/19.06.19	9070.00
57/23.07.19	69469.00
85/16.08.19	1500.00
88/17.08.19	2301.00
192/16.10.19	34536.00
199/18.10.19	40162.00
200/24.10.19	93142.00
224/16.11.19	2760.00
314/30.13.19	84544.00
316/06.01.20	1996.00

326/10.01.20	53185.00
331/14.01.20	48077.00
345/20.01.20	47713.00
366/07.02.20	5380.00
369/07.02.20	117507.00
401/19.02.20	120214.00
411/26.02.20	99655.00
417/27.02.20	122670.00
448/19.03.20	44891.00
<b>TOTAL</b>	<b>9,98,772.00</b>

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

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

As per previous audit report Para.14-10 it was noticed that a total sum of Rs.645995.00 as detailed has been paid to different staffs towards remuneration for extra works in admission work of the University. But the approved duration of admission work, Duty Chart of the officials, rate of remuneration has not been given in the bill. Besides approved date of duration by VC, Approved rate of remuneration by Syndicate may not be produced to audit for necessary verification. So the local authority is requested to early production of the above records before audit for necessary verification.

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

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

#### PARA: 15 AUDIT ON WORKS

##### 15.1 - Non Production of Certified copy of Estimate, statement of Expenditure regarding Progress of

**Deposit works on obtaining from the concerned Executing Agencies along with asset register & statement of settlement of accounts against Outstanding deposit amount retained with the Executing Agencies:-(OSP: 43-46)**

On verification of the GM University RUSA cash book for the year.2020-21 it was revealed that, the following amount out of the grants received under Schemes like RUSA has been got deposited in lump sum manner at the discretion of various executing agencies for construction of different types of Building, Electrical & P.H. works for this University through **Deposit mode** in contravention to the Rules, Regulations & Guidelines as prescribed in the CPWD code/CVC guidelines/GFR regarding execution of works by other agencies as follows: -

Vr. No/Date	SCH EME	Amt. Deposited (Rs.)	Name of the Executing Agencies against whom deposit was made	Name of the work for which deposit was made	Estimated Cost(Rs.)	Monthly statement of Expenditure required w. e. from which month	UC received from Ex. Agencies in 2020-21	Balance of UC Pending for receipt as on 31.03.2021	Remarks
3/29.05.2020	RUS A	22,53,636.00	Executive Engg.,CPWD,sambalpur	Development of playground in front of heritage building	68,29,200.00	May-20		22,53,636.00	
4/10.7.2020	RUS A	2,37,976.00	Executive Engg.,CPWD,sambalpur	Beautification of playground through LED Light 1st instalment	7,14,000.00	Jul-20		2,37,976.00	
8/09.09.2020	RUS A	2,37,976.00	Executive Engg.,CPWD,sambalpur	Beautification of playground through LED Light 2nd instalment		Sep-20		2,37,976.00	
7/09.09.2020	RUS A	39,93,934.00	Executive Engg.,CPWD,sambalpur	Renovation of front face lift of heritage building	1,19,83,000.00	Sep-20	25,20,000.00	14,73,934.00	
10/12.10.2020	RUS A	91,50,750.00	Executive Engg.,CPWD,sambalpur	Const. of G+1 floor over the OSOU Office and education dept. building	2,74,55,000.00	Oct-20	58,42,000.00	33,08,750.00	
11/12.10.2020	RUS A	26,37,720.00	Executive Engg.,CPWD,sambalpur	Const. of toilet block 3rd instalment	77,58,000.00	Oct-20	0.00	26,37,720.00	
12/12.10.2020	RUS A	90,01,840.00	Executive Engg.,CPWD,sambalpur	Construction of Annexure Building at GM Univ.3rd insttalment	2,64,76,000.00	Oct-20	6,79,840.00	83,22,000.00	
13/12.10.2020	RUS A	20,41,710.00	Executive Engg.,CPWD,sambalpur	Const.of Ramp for disabled person at GM Univ.2nd instalment	61,87,000.00	Oct-20	14,70,290.00	5,71,420.00	
14/19.12.2020	RUS A	23,04,204.00	Odisha State police Housing	Repair & Renovation of LH-I	69,13,303.00	Dec-20		23,04,204.00	

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

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

**Rule-3.4 Realization of deposits :-**

(1) Whenever a deposit work is to be undertaken, the deposit should be realised before any liability is incurred on the work. 1% of the anticipated project cost should be realised before preparation of preliminary estimates. In addition to the outlay on the work in the preliminary estimate, departmental charges at such percentages as are prescribed by the Government of India from time to time shall also be realized in advance. No interest will be allowed on sums deposited from any source, including private contributions.

(2) In the case of deposit works of autonomous bodies which are financed entirely from Government grants, and from whom receipt of deposits is assured, 33-1/3% of the estimated cost of the work **or 10% of the estimated cost of the work at the time of requisition/issue of A/A & E/S and balance amount i.e. 23-1/3% of the estimated cost of the work before award of work** may be got deposited in advance. Thereafter, the expenditure incurred may be got reimbursed through monthly bills simultaneously with rendering of monthly accounts on the progress of work. The deposit of 33-1/3% obtained **as mentioned above** should be retained for adjustment against the last portion of the estimated expenditure. (Modified vide OM DG/MAN/288 dt.06.09.2013)(Important)

(3) Where delays are experienced in obtaining deposits, and where the expenditure has to be incurred out of the 33-1/3% reserve to keep the works going, the matter should be brought to the notice of Superintending Engineer/Chief Engineer promptly for taking up the matter with the client. No expenditure shall be incurred on deposit works out of CPWD grants and vice-versa.

(4) To enable the client to provide additional funds in time whenever the expenditure is anticipated to exceed the preliminary estimate figure, a revised preliminary estimate should be submitted to the client well in time during the execution of work.

(5) Where a client has defaulted in making the required deposit, and where the outstanding amount exceeds Rs.10 lakhs, or where the works outlay is predominantly for purchase of capital equipment's and machineries, the entire deposit including departmental charges should be realized in advance.

(6) In no case deposits received from a client department for its work should be diverted to other works.

(7) The client is to be clearly made to understand that the Central PWD does not bind itself to complete the work within the amount of the preliminary estimate, and that they should agree to pay for the excess expenditure that may occur. An acknowledgement of this clear understanding shall be obtained from the client before the deposit work is taken in hand.

(8) The Executive Engineer should ensure that at any time during the progress of the work, the expenditure is not more than the deposits received for the work. Where the Executive Engineer is doubtful about the timely receipt of deposits, he should notify the client that if further deposit is not received, the work would be stopped, and any contractual liability arising out of such stoppage of work will be borne by the client. He should also bring this to the notice of his higher officers for taking up the matter with the client.

(9) While submitting preliminary estimates for deposit works for obtaining administrative approval and expenditure sanction, a copy of the terms and conditions under which the works would be taken up by CPWD, as given in Appendix 3, should also be enclosed.

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

(1) With regard to design, estimate and execution of work, instructions as contained above should be followed. The scope of work should not be altered without written permission of the client.

(2) The Executive Engineers shall send to their Accounts Officers every month the Statement of Expenditure in Form CPWA 65A along with the Schedule of Deposit Works in Form CPWA 65, for transmission to the concerned client after verification. These should indicate against each work, the amount of the estimate, the total deposit received and the expenditure incurred, both during the month and up to date. The Executive Engineers should invariably endorse a copy of this Statement to the concerned client.

(3) The Executive Engineers should regularly send these statements to enable the adjustment of outstanding amounts in the books of the clients, and to avoid difficulties in reconciliation of accounts relating to deposit works after passage of time.

(4) The Executive Engineers should also send a quarterly report to the clients showing the amount deposited and the expenditure incurred against each of the works for settlement of accounts.

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

In this connection the Local authority is requested to furnish the certified copy of Estimate, monthly statement of Expenditure regarding Progress of Deposit works on obtaining from the concerned Executing Agencies along with Asset register of this University regarding taken over of completed buildings or proposed works from the concerned Executing Agencies & statement of settlement of accounts against outstanding deposit amount as on

31<sup>st</sup> March 2021 & report compliance to audit.

In response to the POM, the Local Authority replied that “ Steps will be taken to collect the estimate certificate copy as well as uc copy from the concerned executive agencies and compliance reported to audit”.. However the local authority produced certified copies of work bills amounting to Rs. **1,16,18,568.00** till close of audit. Hence on account of such lapses by means of non-production of certified copies of work bills of balance deposited amount to the extent of Rs. 2,46,58,225.00 to audit by the Local Authority, the correctness of such balance amount of expenditure could not be verified/ ascertained by audit & for which Rs. 2,46,58,225.00 shown incurred expenditure through “Deposit Mode” is kept under objection till production of certified copies of work bills for necessary verification & compliance reported.

PARA: 16 **AUDIT ON UNITS / DEPARTMENT**

**16.1 -**

No comments.

PARA: 17 **AUDIT ON SCHEMES / PROGRAMMES**

**17.1 - AUDIT ON SCHEMES:- ( “RUSA FUND” )**

**Scope of Audit:-**

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

**Position of Receipt/Expenditure/Utilization certificate of RUSA Grant for the year 2020-21:-**

**Receipt:-**

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

**Expenditure:-**

Out of the previous allotment so received during 2018-19 a sum of Rs.**3,62,76,793.00** was shown incurred as expenditure for the sanctioned purposes towards creation of building infrastructure through various Govt. Executing Agencies by means of “Deposit Mode” respectively as furnished below.

**Utilization Certificate:-**

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

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

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

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



						WD,sambalpur	face lift of heritage building				
				10/12.10.2020	91,50,750.00	Executive Engg.,CP WD,sambalpur	Const. of G+1 floor over the OSOU Office and education dept. building		91,50,750.00		
				11/12.10.2020	26,37,720.00	Executive Engg.,CP WD,sambalpur	Const. of toilet block 3rd instalment		26,37,720.00		
				12/12.10.2020	90,01,840.00	Executive Engg.,CP WD,sambalpur	Construction of Annexure Building at GM Univ.3rd instalment		90,01,840.00		
				13/12.10.2020	20,41,710.00	Executive Engg.,CP WD,sambalpur	Const. of Ramp for disabled person at GM Univ.2nd instalment		20,41,710.00		
				14/19.12.2020	23,04,204.00	Odisha State police Housing Corporation & welfare Ltd.	Repair & Renovation of LH-I		23,04,204.00		
				15/19.12.2020	6,01,700.00	Odisha	Repair		6,01,700.00		

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

**Concluding Remarks:-**

It could be seen from the table furnished above that, although the financial utilization of RUSA grants in shape of deposits at executing agencies was seems to 20.18 % for the yr.2020-21, but it was observed that the physical achievement in respect of utilization of RUSA Grant towards construction/completion of works as well as handed over completed assets by the executing agencies was not at all satisfactory. Hence it was ascertained that, no sincere follow-up action has been initiated by the University Authorities for proper utilization of such grants within the stipulated period to augment the structural development of the University so far which it was actually sanctioned.

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

**PARA: 18 MISCELLANEOUS**
**18.1 - Production of necessary compliance against the Audit paras Kept under objection during Last Audit**

Form the last year audit report it would be seen that, in the following audit paras for different type of irregularities as listed below, a sum of **Rs. 136177381.23** was kept under objection due to non settlement of the audit findings raised during the last year audit 2018-19 & 2019-20.

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

On issue of audit objection memo the local authority furnished the following replies and produced the necessary documents before audit.

<b>Para No</b>	<b>Amount kept under objection(Rs.)</b>	<b>Particulars of Objection</b>	<b>Compliance of the Local Authority</b>
8.1	10756896.00	Non-Adjustment of Advances.	Amount of Rs 1, 55,600.00 adjusted during 2020-21 out of non adjustment of advance amount of Rs 1, 07, 56,896.00. The details of adjustment given in PARA-8.1 of this report.
13.1	135542.00	The un-remittance fees & fines.	No compliance reported.
13.2	105091.00	Non classification of receipts.	No compliance reported.
13.6	1381764.00	Interest money was not taken to different cash book.	Reconciliation made during 2020-21.
<b>13.7</b>	1968238.01	Amounts credited to different banks but receipt not taken to cash books.	Reconciliation made during 2020-21.
<b>14.1</b>	351001.00	Non Production of Acquittance Rolls/ vouchers w.r.t Govt. Cash	No compliance reported.

		book.	
14.3	17207291.00	The enrolment wise student position, refund details of fees during the year has not been produced to audit.	Recovered the recovery amount of Rs 4,82,239.00 through realization from current installments of HVET trust and taken to HVET cash book Vr No.35/dt.30.06.2021 which is verified by audit.
14.4	2000.00	Erroneous entry made vide main cash book Vr No.30/16.07.2019.	Reconciliation made during 2020-21.
14.5	34372.00	TDS on interest deducted by Bank.	No compliance reported.
14.6	167221.00	Non Deductions of TDS from suppliers/Contractors who made the Supply.	No compliance reported.
14.7	998772.00	Irregular payments towards travels by Air.	No compliance reported.
14.8	2212525.00	Excess payment made towards Cleaning & Sweeping charges	All copy of agreement of that period has been produced to audit hence para may be dropped.
14.9	30800.00	Non recovery of Charges for use of staff Cars from residence to office & back, resulting a loss to the university fund.	Recovery amount of Rs 30,800 has been recovered and deposited in Account No.21010210000229 of General cash book account on dated 09.07.2021 and produced to audit.
14.10	645995.00	Irregular Payment towards Remuneration to staffs engaged in Admission Work.	No compliance reported.
14.11	10894.22	BANK CHARGES / CHEQUE BOOK CHARGES NOT BOOKED AS EXPENDITURE UNIV FUND.	Reconciliation made during 2020-21.
15.1	100168979.00	Non Production of Certified copy of Estimate, statement of Expenditure regarding Progress of	No compliance reported.

		deposit works.	
<b>Total</b>	<b>136177381.23</b>		

The details of reconciliation of previous difference amount found in different cash book during the period cover under audit.

PARA NO	CASH BOOK PAGE/DATE	AMOUNT	HEAD	REMARKS
	272/10.07.2020	6,84,088.00	STUDENT COLLECTION AMOUNT	GENERAL CASH BOOK
	273/11.07.2020	12,83,600.01	STUDENT COLLECTION AMOUNT	GENERAL CASH BOOK
	263/25.06.2020	300.00	STUDENT COLLECTION AMOUNT	GENERAL CASH BOOK
	7/6.07.2020	250.00	INTEREST AMOUNT CREDITED	PROJECT FUND CASH BOOK
<b>PARA-13-7</b>	<b>TOTAL</b>	<b>19,68,238.01</b>		
	298/21.08.2020	13,81,764.00	INTEREST	GENERAL CASH BOOK
<b>PARA-13-6</b>	<b>TOTAL</b>	<b>13,81,764.00</b>		
<b>PARA-14.4</b>	289/21.07.2020	2,000.00	EXCESS BOOKED AMOUNT	GENERAL CASH BOOK
	<b>TOTAL</b>	<b>2,000.00</b>		
<b>PARA-14.11</b>	321/21.09.2020	10,894.22	BANK CHARGES	GENERAL CASH BOOK
	<b>TOTAL</b>	<b>10,894.22</b>		

From the above table it is observe that most of the paras of previous audit report have been regularized by the local authority but no compliance has been reported. Hence the local authority is suggested to take sincere steps to submit early compliance to audit for settlement of the outstanding previous audit paras.

**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 2021, 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 2020-21, of which an abstract position is furnished below.

<b>Showing the Position of Liquid Assets &amp; Liabilities of GM University, Sambalpur As on 31st March 2021</b>					
<b>LIABILITIES</b>			<b>ASSETS</b>		
<b>SL.</b>	<b>Particulars of Liabilities</b>	<b>Amount(Rs.)</b>	<b>SL.</b>	<b>Particulars of Liquid Assets</b>	<b>Amount(Rs.)</b>
1	Un-Spent Grant as on 31.03.2021	20,01,91,896.98	1	Amt. Kept as Cash, Bank &	40,60,05,433.46

				Treasury balance etc. as on 31.03.2021	
2	Non-Remitted Fees & Fines	1,35,542.00	2	Amt. of Investment as on 31.03.2021	2,78,10,765.00
3	Refundable SD/EMD	0.00	3	Advance Recoverable	4,01,81,770.00
4	<b>Un-Paid Salary &amp; Wages:-</b>		4	Outstanding Rent Recoverable	0.00
	Salary/PC etc. of VC & COF	3,07,401.00	5	Loan Recoverable(If any)	0.00
	Remuneration to Guest Faculties	3,00,000.00	6	Other Liquid Assets(If any)	0.00
	Remuneration to Non Teaching Staffs	1,28,450.00			
	Wages of DWL staffs	0.00			
5	H. Rent & Facilitation charges of VC	40,000.00			
6	Hire Charges of Vehicle of VC & COF	50,000.00			
7	Un-Paid Bills for other purposes	75,000.00			
8	Security Agency Charges	11,25,000.00			
9	Energy Charges payable	1,00,000.00			
10	News Paper Bill	2,250.00			
11	Other Liabilities(If any)	0.00			
	<b>Total of Liabilities:-</b>	<b>20,24,55,539.98</b>		<b>Total of Assets:-</b>	<b>26,81,84,431.00</b>
	<b>Asset over Liabilities</b>	<b>6,57,28,891.02</b>		<b>Liabilities over Asset</b>	<b>0.00</b>
	<b>Grand Total:-</b>	<b>26,81,84,431.00</b>		<b>Grand Total:-</b>	<b>26,81,84,431.00</b>

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 2021 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.2020-21:-**

The student strength in respect of different stream-wise of this University during the academic session 2020-21 as available from the local authority to this audit is furnished here under.

**1:ACTUAL STUDENT STRENGTH IN PG/MBA/MCA/MFC/ MSC ETC CLASS FOR THE ACADEMIC SESSION 2020-21:-**

<b>GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR ACTUAL STUDENT STRENGTH IN PG/MBA/MCA/MFC/ MSC ETC CLASS FOR THE ACADEMIC SESSION 2020-21</b>											
Subject		Sanctio ned Strengt h	Actual Strengt h	General		Scheduled Caste		Scheduled Tribes		Total	
				Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Anthrop ology	Part-I	20	15	3	5	0	2	1	4	4	11
	Part-II	20	15	2	7	2	1	1	2	5	10
Biotech nology	Part-I	20	20	8	6	2	0	1	4	11	10
	Part-I	16	8	1	7	0	0	0	0	1	7
Botany	Part-I	20	20	3	8	1	3	4	1	8	12
	Part-II	20	20	3	10	0	3	1	3	4	16
Chemist ry	Part-I	20	20	8	4	1	2	2	3	11	9
	Part-II	20	20	6	7	2	1	2	2	10	10
Comp. Science	Part-I	16	10	8	1	1	0	0	0	9	1
	Part-II	16	13	3	6	2	0	0	2	5	8
Mathem atics	Part-I	48	48	11	15	6	3	8	5	25	23
	Part-II	48	48	19	17	4	4	0	4	23	25
Physics	Part-I	20	19	7	4	2	2	3	1	12	7
	Part-II	20	20	9	4	1	2	2	2	12	8
Statistic s	Part-I	20	13	4	6	1	1	0	1	5	8
Zoology	Part-I	20	20	2	10	2	1	0	5	4	16
	Part-II	20	20	4	9	1	2	2	2	7	13
<b>Total</b>		<b>364</b>	<b>334</b>	<b>98</b>	<b>121</b>	<b>28</b>	<b>25</b>	<b>26</b>	<b>37</b>	<b>152</b>	<b>183</b>
Comme rce	Part-I	58	58	15	20	4	4	8	7	27	31
	Part-II	58	56	17	18	5	4	7	5	29	27
<b>Total</b>		<b>116</b>	<b>114</b>	<b>32</b>	<b>38</b>	<b>9</b>	<b>8</b>	<b>15</b>	<b>12</b>	<b>56</b>	<b>58</b>
Economi cs	Part-I	58	56	12	25	4	3	5	7	21	35
	Part-II	58	54	13	28	4	4	1	4	18	36
Educati on	Part-I	48	48	9	17	2	7	5	8	16	32
	Part-II	48	48	6	25	4	4	3	6	13	35
English	Part-I	38	38	7	14	3	4	5	5	15	23
	Part-II	38	38	14	14	2	3	2	3	18	20
Geogra phy	Part-I	20	20	4	5	3	2	3	3	10	10
	Part-II	20	18	4	6	3	1	2	2	9	9

Hindi	Part-I	30	30	1	17	3	2	3	4	7	23
	Part-II	30	23	6	12	0	2	0	3	6	17
History	Part-I	78	78	18	26	8	9	8	9	34	44
	Part-II	78	74	13	33	4	8	7	9	24	50
Library & Info. Science	Part-I	20	20	6	9	2	1	2	1	10	11
	Part-II	20	13	6	4	2	1	0	0	8	5
Odia	Part-I	38	36	6	13	0	6	2	9	8	28
	Part-II	38	38	9	16	3	3	3	4	15	23
Philosophy	Part-I	38	37	5	18	2	6	2	4	9	28
	Part-II	20	14	3	5	0	0	1	5	4	10
Pol. Science	Part-I	38	38	11	12	3	3	4	5	18	20
	Part-II	38	39	9	18	1	4	2	5	12	27
Psychology	Part-I	38	38	1	28	0	7	0	2	1	37
	Part-II	38	27	0	18	1	6	0	2	1	26
Sanskrit	Part-I	58	58	12	26	4	5	2	7	18	38
	Part-II	58	55	12	27	4	5	2	5	18	37
Sociology	Part-I	20	20	3	12	0	2	1	2	4	16
	Part-II	20	14	5	6	1	1	0	1	6	8
<b>Total</b>		<b>968</b>	<b>916</b>	<b>183</b>	<b>409</b>	<b>59</b>	<b>96</b>	<b>60</b>	<b>108</b>	<b>302</b>	<b>613</b>
M.B.A.	Part-I	60	58	27	19	4	6	1	1	32	26
	Part-II	60	59	32	23	2	0	0	2	34	25
<b>Total</b>		<b>120</b>	<b>117</b>	<b>59</b>	<b>42</b>	<b>6</b>	<b>6</b>	<b>1</b>	<b>3</b>	<b>66</b>	<b>51</b>
M.C.A.	Part-I	30	30	15	12	0	2	0	1	15	15
	Part-II	30	21	12	7	1	0	1	0	14	7
	Part-III	30	32	18	13	1	0	0	0	19	13
<b>Total</b>		<b>90</b>	<b>83</b>	<b>45</b>	<b>32</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>48</b>	<b>35</b>
MBA (FM)	Part-I	60	66	33	24	1	2	4	2	38	28
	Part-II	60	58	30	20	2	1	2	3	34	24
<b>Total</b>		<b>60</b>	<b>58</b>	<b>30</b>	<b>20</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>34</b>	<b>24</b>
MSC ETC	Part-I	32	10	3	7	0	0	0	0	3	7
	Part-II	32	23	10	12	0	0	1	0	11	12
<b>Total</b>		<b>64</b>	<b>33</b>	<b>13</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>14</b>	<b>19</b>
PGDLAN	Part-I	16	11	6	5	0	0	0	0	6	5
<b>GR. TOTAL</b>		<b>1798</b>	<b>1666</b>	<b>466</b>	<b>686</b>	<b>106</b>	<b>138</b>	<b>106</b>	<b>164</b>	<b>678</b>	<b>988</b>

**2.ACTUAL STUDENTS STRENGTH IN M.PHIL CLASS FOR THE ACADEMIC SESSION 2020-21:-**

**GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR, ACTUAL STUDENTS STRENGTH IN M.PHIL CLASS FOR THE ACADEMIC SESSION 2020-21**



Subject	Sanctio ned	Actual	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength	strength	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Anthropo logy	8	2	0	2	0	0	0	0	0	2
Biotechn ology	8	3	1	2	0	0	0	0	1	2
Botany	8	1	0	1	0	0	0	0	0	1
Commer ce	8	6	1	0	3	1	1	0	5	1
Economi cs	8	7	2	3	1	0	1	0	4	3
Educatio n	8	8	1	3	0	1	2	2	3	6
English	8	8	2	3	1	0	2	0	5	3
Hindi	8	8	2	3	0	1	0	2	2	6
History	8	8	3	2	2	0	1	0	6	2
Library & Info. Sc.	8	7	2	2	1	0	1	1	4	3
Mathem atics	8	1	0	0	0	0	1	0	1	0
Odia	8	8	2	4	1	0	1	0	4	4
Philosop hy	8	8	0	5	1	1	0	0	1	6
Pol. Science	8	8	2	3	1	0	2	0	5	3
Psycholo gy	8	8	1	5	0	1	0	1	1	7
Sanskrit	8	7	3	2	0	0	1	1	4	3
Sociolog y	8	7	2	3	1	0	0	1	3	4
Statistics	8	3	0	0	2	1	0	0	2	1
Zoology	8	5	1	3	1	0	0	0	2	3
Manage ment Studies	8	3	2	1	0	0	0	0	2	1
<b>Total</b>	<b>160</b>	<b>116</b>	<b>27</b>	<b>47</b>	<b>15</b>	<b>6</b>	<b>13</b>	<b>8</b>	<b>55</b>	<b>61</b>

**3. ACTUAL STUDENTS STRENGTH IN Ph. D. CLASS FOR THE ACADEMIC SESSION 2020-21:-**
**GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR**
**ACTUAL STUDENTS STRENGTH IN Ph. D. CLASS FOR THE ACADEMIC SESSION 2020-21**

Subject	Sanctio ned	Actual	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength	strength	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls

Anthropology	6	0	3	0	2	1	0	1	5
Biotechnology	4	2	1	1	0	0	0	3	1
Commerce	2	2	0	0	0	0	0	2	0
Comp. Science	2	0	2	0	0	0	0	0	2
Economics	6	1	3	1	0	0	1	2	4
Education	3	0	3	0	0	0	0	0	3
English	13	2	6	1	1	0	3	3	10
Geography	8	4	3	1	0	0	0	5	3
History	6	2	2	1	0	0	0	4	2
Library & Info. Sc.	3	2	0	0	0	1	0	3	0
Mathematics	5	0	4	0	0	0	1	0	5
Odia	4	1	1	0	1	1	0	2	2
Philosophy	6	1	3	1	0	1	0	3	3
Physics	6	4	2	0	0	0	0	4	2
Pol. Science	9	2	4	0	1	1	1	3	6
Psychology	6	0	4	0	1	0	1	0	6
Sanskrit	9	4	2	1	0	0	2	5	4
Sociology	2	0	2	0	0	0	0	0	2
Statistics	2	2	0	0	0	0	0	2	0
<b>Total</b>	<b>102</b>	<b>29</b>	<b>45</b>	<b>7</b>	<b>6</b>	<b>5</b>	<b>9</b>	<b>42</b>	<b>60</b>

**4. ACTUAL STUDENT'S STRENGTH OF U.G./ARTS/SCIENCE/COMMERCE/BBA/BSC.IST. / BED CLASSES FOR THE ACADEMIC SESSION 2020-21:-**

<b>GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR SAMBALPURSAMBALPUR</b>										
<b>ACTUAL STUDENT'S STRENGTH OF U.G./ARTS/SCIENCE/COMMERCE/BBA/BSC.IST. / BED CLASSES FOR THE ACADEMIC SESSION 2020-21.</b>										
Class	Sanctioned	Actual Strength	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength		Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+3 Arts 1st Year	524	503	113	163	50	54	53	70	216	287
+3 Arts	524	496	130	152	52	49	60	53	242	254

2nd Year										
+3 Arts 3rd Year	524	503	123	164	59	39	67	51	249	254
<b>Total</b>	<b>1572</b>	<b>1502</b>	<b>366</b>	<b>479</b>	<b>161</b>	<b>142</b>	<b>180</b>	<b>174</b>	<b>707</b>	<b>795</b>
+3 Science 1st Year	280	271	92	75	24	17	34	29	150	121
+3 Science 2nd Year	272	267	87	68	32	15	33	32	152	115
+3 Science 3rd Year	256	246	91	55	35	10	37	18	163	83
<b>Total</b>	<b>808</b>	<b>784</b>	<b>270</b>	<b>198</b>	<b>91</b>	<b>42</b>	<b>104</b>	<b>79</b>	<b>465</b>	<b>319</b>
+3 Com merce 1st Year	384	384	121	107	42	33	46	35	209	175
+3 Com merce 2nd Year	384	385	101	114	42	30	63	35	206	179
+3 Com merce 3rd Year	384	383	119	126	38	30	43	27	200	183
<b>Total</b>	<b>1152</b>	<b>1152</b>	<b>341</b>	<b>347</b>	<b>122</b>	<b>93</b>	<b>152</b>	<b>97</b>	<b>615</b>	<b>537</b>
BBA 1st Year	64	64	36	19	4	1	3	1	43	21
BBA 2nd Year	64	64	32	25	1	2	4	0	37	27
BBA 3rd Year	64	63	28	25	1	5	2	2	31	32
<b>Total</b>	<b>192</b>	<b>191</b>	<b>96</b>	<b>69</b>	<b>6</b>	<b>8</b>	<b>9</b>	<b>3</b>	<b>111</b>	<b>80</b>
BSCIST 1st year	48	47	27	15	1	1	2	1	30	17
BSCIST 2nd year	48	48	27	15	2	0	3	1	32	16
BSCIST 3rd year	48	48	27	13	3	2	2	1	32	16
<b>Total</b>	<b>144</b>	<b>143</b>	<b>81</b>	<b>43</b>	<b>6</b>	<b>3</b>	<b>7</b>	<b>3</b>	<b>94</b>	<b>49</b>
BA B.ED. 1st year	50	49	10	21	3	7	1	7	14	35
BA B.ED. 2nd year	50	50	8	22	3	6	3	8	14	36
BA B.ED. 3rd year	50	50	11	20	5	5	2	7	18	32

BA B.ED. 4th year	50	50	12	18	4	6	6	4	22	28
<b>Total</b>	<b>200</b>	<b>199</b>	<b>41</b>	<b>81</b>	<b>15</b>	<b>24</b>	<b>12</b>	<b>26</b>	<b>68</b>	<b>131</b>
BSC B.ED 1st year	50	50	12	18	3	7	4	6	19	31
BSC B.ED 2nd year	50	50	10	19	3	8	4	6	17	33
BSC B.ED 3rd year	50	50	8	24	2	8	2	6	12	38
BSC B.ED 4thyear	50	50	8	21	4	8	0	9	12	38
<b>Total</b>	<b>200</b>	<b>200</b>	<b>38</b>	<b>82</b>	<b>12</b>	<b>31</b>	<b>10</b>	<b>27</b>	<b>60</b>	<b>140</b>
<b>Grand Total</b>	<b>4268</b>	<b>4171</b>	<b>1233</b>	<b>1299</b>	<b>413</b>	<b>343</b>	<b>474</b>	<b>409</b>	<b>2120</b>	<b>2051</b>

**18.4 - STAFF STRENGTH FOR THE YEAR.2020-21:-,POM 17 P NO 22**

The staff strength of various categories in different section & department-wise working in this University during the academic session 2020-21 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 2020-2021			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 Atanu Kumar Pati	9826654829	<a href="mailto:vc@gmuiversity.ac.in">vc@gmuiversity.ac.in</a>	26-07-2017		Yes		10049602574	Guru Ghasidas University, Bilaspur
2	Vice Chancellor	Prof N. Nagaraju	9437367644	<a href="mailto:vc@gmuiversity.ac.in">vc@gmuiversity.ac.in</a>	27-11-2020	Yes			110032118286	
3	Assistant Professor	Dr. Uma Charan Pati	9437194881	<a href="mailto:umapati.eco@gmail.com">umapati.eco@gmail.com</a>	11-12-2013	Yes			EDNO48287	
4	Associat	Dr.	9861009	sadanku		Yes			EDNO38	

	e Professo r	Sadan Kumar Paul	638	marpaul 1962@g mail.com				303	
5	Associat e Professo r	Dr Hema Kumar Nayak	9437420 373	<a href="mailto:hk.nayak373@gmail.com">hk.nayak 373@gm ail.com</a>	05-09-20 11	Yes		EDNO41 372	
6	Associat e Professo r	Dr Shyama Charan Acharya	9437420 984	<a href="mailto:shyamacharanacharya@gmail.com">shyamac haranac harya@g mail.com</a>	26-11-20 13	Yes		EDNO40 677	
7	Associat e Professo r	Dr Mihir Kumar Dash	9437393 301	<a href="mailto:mihirkdas61@gmail.com">mihirkda s61@gm ail.com</a>	14-08-20 02	Yes		EDNO41 178	
8	Assistant Professo r	Dr Pradeep Kumar Harpal	9861419 541	<a href="mailto:pradeepharpal07@gmail.com">pradeep harpal07 @gmail. com</a>	06-12-20 13		Yes	EDNO49 199	Model Degree College, Deogarh
9	Associat e Professo r	Dr Prabhati Panda	9437149 311	<a href="mailto:prabhati.mishra@gmail.com">prabhati mishra@ gmail.co m</a>	11-07-20 06	Yes		EDNO41 411	
10	Assistant Professo r	Dr Murali dhar Majhi	9437416 622	<a href="mailto:muralisbp1974@gmail.com">muralisb p1974@ gmail.co m</a>	02-09-20 13			EDNO48 625	
11	Associat e Professo r	Dr Harihara Sarangi	9437347 165	<a href="mailto:hsarangi@rediffmail.com">hsarangi @redifm ail.com</a>	16-10-20 01		Yes	EDNO40 300	
12	Associat e Professo r	Dr Smt R ajashree Baral	8895510 985	<a href="mailto:vajushreebaral5@gmail.com">vajushre ebaral5 @gmail. com</a>	21-11-20 13		Yes	EDNO40 831	Govt. Womens College, Sambalp ur
13	Assistant Professo r	Dr Mahe ndra Prasad Behera	9438260 994	<a href="mailto:dr.mpbeherasbp@gmail.com">dr.mpbe herasbp @gmail. com</a>	03-01-20 14		Yes	EDNO44 486	Panchay at College, Bargarh
14	Associat e Professo r	Dr Lily Sahu	9439223 332	<a href="mailto:lilysahu1963@gmail.com">lilysahu1 963@gm ail.com</a>	19-10-20 11		Yes	EDNO40 757	Govt. Womens College, Sambalp ur
15	Assistant Professo r	Petrus Bodra	9437676 403	pbodra6 6@gmail .com	07.09.19 92		Yes	EDNO41 990	S. B. Wo mens(Au to) College , Cuttack

16	Associate Professor	Dr Smt Namita Pattanai k	8895154257	<a href="mailto:namitaopmandal@gmail.com">namitaopmandal@gmail.com</a>	07-10-2012		Yes		EDNO39771	Govt. Auto College, Angul
17	Assistant Professor	Dr Sanjay Mishra	9437368521	<a href="mailto:mishrasanjay207@gmail.com">mishrasanjay207@gmail.com</a>	02-03-2016		Yes		EDNO48281	F. M. Auto College, Balasore
18	Associate Professor	Dr Smt Jyoti Mishra	9438281190	<a href="mailto: jyotimishra.2812@gmail.com">jyotimishra.2812@gmail.com</a>	30-11-2007			Yes	EDNO39109	
19	Assistant Professor	Sri Dullav Kumar Sa	9437443904	<a href="mailto:dullav.sa@gmail.com">dullav.sa@gmail.com</a>	20-06-2014		Yes		EDNO48883	Govt Auto College, Rourkela
20	Lecturer	Sri Rajnikant Seth	9437283138	rkseth@gmuniversity.ac.in	15-09-2014			Yes	EDNO43223	
21	Assistant Professor	Sri Alok Kumar Naik	9437152549	<a href="mailto:alok.kh73@gmail.com">alok.kh73@gmail.com</a>	02-07-2014		Yes		EDNO48745	MPC Auto College, Baripada
22	Assistant Professor	Alok Kumar Patel	9777226421	akpatel@gmuniversity.ac.in	25-06-2014		Yes		EDNO49162	Govt Auto College, Rourkela
23	Associate Professor	Dr Smt Sikata Panda	9437739850	<a href="mailto:sikatapanda@gmail.com">sikatapanda@gmail.com</a>	18-07-2002		Yes		EDNO40460	Gangadhar Meher University
24	Reader	Dr Tripurari Narayan Prasad Pati	9777367198	<a href="mailto:tripurari.012@gmail.com">tripurari.012@gmail.com</a>	21-12-2013		Yes		EDNO43456	N. C. Auto College, Jajpur
25	Assistant Professor	Dr Smt Indira Garnaik	9437127194	indiraitps@gmail.com	16-09-2017		Yes		EDNO48588	Dhenkanal Auto College, Dhenkanal
26	Assistant Professor	Smt Sulagna Choudhury	8763158163	<a href="mailto:schoudhurybgr@gmail.com">schoudhurybgr@gmail.com</a>	01-10-2014		Yes		EDNO48220	Govt. Auto College, Angul
27	Assistant Professor	Smt Samita Acharya	9437257074	<a href="mailto:sacharya@gmuniversity.ac.in">sacharya@gmuniversity.ac.in</a>	07-07-2014		Yes		EDNO49195	Govt. Womens College, Sambalpur

28	Lecturer	Smt Purnima Dash	9556860208	purnibgh@gmail.com	04-03-2017	Yes			110053740394	
29	Assistant Professor	Samit Kumar Pradhan	8500862608	samitku marcs@gmail.com	10-11-2017		Yes		NA	Rajendra Auto College, Bolangir
30	Assistant Professor	Sivaji Sankar Naik	8917390267	<a href="mailto:sivaji_naik@yahoo.com">sivaji_naik@yahoo.com</a>	05-02-2018	Yes			NA	
31	Assistant Professor	Subash Chandra Jhankar	8763383396	me_sj1981@rediffmail.com	07-11-2017	Yes			NA	
32	Assistant Professor	Gnyana Ranjan Bal	9131672493	gnyana.friend@gmail.com	07-11-2017	Yes			NA	
33	Assistant Professor	Dr Priyabrata Panda	7978123683	pandapriyabrata@rocketmail.com	07-11-2017	Yes			110083328109	
34	Assistant Professor	Saroja Meher	9778750156	Sarojam eher021@gmail.com	09-11-2017	Yes			NA	
35	Assistant Professor	Dharmaraj Bag	9124713917	dharmarajbag460@gmail.com	07-07-2017		Yes		NA	B. B. Sanskrit, College, Balangir
36	Assistant Professor	Smruti Snigdha Mishra	9938605094	smrutisnigdha1@gmail.com	20-02-2018		Yes		NA	Govt Auto College, Rourkela
37	Assistant Professor	Dr.Minaketan Bag	7008071683	bag.minaanth@gmail.com	24.01.2020	Yes			NA	
38	Assistant Professor	Dr.Nibedita Nath	8249211692	<a href="mailto:drnibedita.nath@gmail.com">drnibedita.nath@gmail.com</a>	24.01.2020	Yes			NA	
39	Assistant Professor	Dr.Kalyani Rath	9937830949	<a href="mailto:kalyanirath@gmail.com">kalyanirath@gmail.com</a>	24.01.2020	Yes			NA	
40	Assistant Professor	Bhubaneswar Sabar	7894802575	bhubansabar@gmail.com	03.02.2020	Yes			NA	
41	Associate	Dr. Madhumita	9437255720	<a href="mailto:mpanda.suiit@gmail.com">mpanda.suiit@gmail.com</a>	27.02.2020	Yes			NA	

	Professor	Panda		<a href="mailto:mail.com">mail.com</a>						
42	Assistant Professor	Dr.Ajaya Kumar Tripathy	8895551301	ajayatripathy1@gmail.com	01.02.2020	Yes			NA	
43	Assistant Professor	Dr.Usha Manasi Mohapatra	8249687700	ushamanasimohapatra@gmail.com	05.02.2020	Yes			NA	
44	Assistant Professor	Dr. Neena Dash	9124024400	neenadash2@gmail.com	06.03.2020	Yes			NA	
45	Assistant Professor	Gopikanta Suna	7681821989	gopikantasuna@gmail.com	24.02.2020	Yes			NA	
46	Associate Professor	Dr.Partha Sarathi Mallik	9474577513	partha_sarathimallik@rediffmail.com	24.02.2020	Yes			NA	
47	Assistant Professor	Dr.Sanjukta Bhuyan	7504310638	drsanjuktabhuyan@gmail.com	24.02.2020	Yes			NA	
48	Assistant Professor	Sadhuja Bankira	8249971798	bankira.jon03@gmail.com	25.02.2020	Yes			NA	
49	Assistant Professor	Nirjharani Tripathy	7328882372	neerjatrip2018@gmail.com	10.01.2020	Yes			NA	
50	Associate Professor	Dr.Anjali Tripathy	9439391977	<a href="mailto:anjali1tripathy@yahoo.com">anjali1tripathy@yahoo.com</a>	28.01.2020	Yes			NA	
51	Assistant Professor	Brahmananda Padra	9315408815	brahmanandajnu@gmail.com	01.02.2020	Yes			NA	
52	Assistant Professor	Dr.P.Muralidhar Sharma	9778379714	<a href="mailto:sharmamurli88@gmail.com">sharmamurli88@gmail.com</a>	01.02.2020	Yes			NA	
53	Assistant Professor	Jharana Rani Dhanga majhi	9971673923	Jharana.english@gmail.com	06.02.2020	Yes			NA	
54	Associate	Dr.Sambit	9777808418	sambit.panigrahi.	20.02.2020	Yes			NA	



	Professor	Panigrahi		1@gmail.com						
55	Professor	Dr.Sibabrata Das	9040232627	sibabrata2007@gmail.com	22.01.2020	Yes			NA	
56	Assistant Professor	Pammi Nitin Sinha				Yes			NA	
57	Assistant Professor	Sujit Kumar Jally	9634012441	sujit.graphy@gmail.com	22.01.2020	Yes			NA	
58	Associate Professor	Dr.Arabi nda Sharma	8059900246	arbind.78@gmail.com	27.01.2020	Yes			NA	
59	Assistant Professor	Rashmi	8789209835	rashmi2190@gmail.com	24.01.2020	Yes			NA	
60	Assistant Professor	Dr.Grace Bahalen Mundu	7978699299	grace.mundu@gmail.com	01.02.2020		Yes		NA	Resigned From GMU
61	Assistant Professor	Paramatap Pradhan	7008945267	param.3247@gmail.com	20.03.2020	Yes			NA	
62	Assistant Professor	Dr.Santosh Kumar Mallik	9013470778	santoshkumarmallik@gmail.com	19.02.2020	Yes			NA	
63	Associate Professor	Dr. Uma kanta Mishra	9938002373	<a href="mailto:umajnu@gmail.com">umajnu@gmail.com</a>	02.03.2020	Yes			NA	
64	Assistant Professor	Dr.Atula Kumar Pradhan	9754875987	atulcgculture@gmail.com	18.02.2020	Yes			NA	
65	Assistant Professor	Dr.Jayendra Kumar Singh	8709410803	<a href="mailto:singhjayaendra02@gmail.com">singhjayaendra02@gmail.com</a>	22.11.2019	Yes			NA	
66	Assistant Professor	Dr.Rosalien Rout	8420898660	rosalien22@gmail.com	18.11.2019	Yes			NA	
67	Assistant Professor	Cinia Tigga	9439678417	ciniatigga@gmail.com	29.10.2019	Yes			NA	
68	Assistant Professor	Ashok Kumar Das	9439035759	ashokpgdilisuu@gmail.com	1.11.2019	Yes			NA	

69	Assistant Professor	Dr.Ranjan Sethi	9090832719	ranjan.guju@rediffmail.com	18.01.2020	Yes			NA	
70	Assistant Professor	Dr.Parikhita Bhoi	8249016956	parikhita bhoi@gmail.com	15.01.2020	Yes			NA	
71	Assistant Professor	Dr.Swapna Rani Singh	8249788563	swapnar anisingh32@gmail.com	21.01.2020	Yes			NA	
72	Assistant Professor	Dr.Laxmi priya Behera	9937947407	<a href="mailto:lpb081972@gmail.com">lpb081972@gmail.com</a>	06.02.2020	Yes			NA	
73	Professor	Dr.Mohin Mohamad	9861162403	<a href="mailto:mohinphilosophy7@gmail.com">mohinphilosophy7@gmail.com</a>	03.12.2019	Yes			NA	
74	Assistant Professor	Dr.Ashok Kumar Tarai	9487202979	ashoktarai@gmail.com	21.11.2019	Yes			NA	
75	Assistant Professor	Dr.Subhankari Pati	9438666707	subhankari.pati@gmail.com	03.12.2019	Yes			NA	
76	Assistant Professor	Jamric Ekka	7681812664	ekkejamric111@gmail.com	14.11.2019	Yes			NA	
77	Associate Professor	Dr.Namita Shadangi	9238580182	namita.shadangi@gmail.com	28.01.2020	Yes			NA	
78	Assistant Professor	Dr.Prantipurohit	9891676795	prantipurohit@gmail.com	17.02.2020	Yes			NA	
79	Assistant Professor	Dr.Gangadhar Behera	8765192334	gangadhar25@gmail.com	24.02.2020	Yes			NA	
80	Professor	Dr.Susanta Kumar Das		<a href="mailto:skdas.gmu@gmail.com">skdas.gmu@gmail.com</a>	21.02.2020	Yes			NA	
81	Assistant Professor	Jasabanta Sekhar Hansdah	8480464238	josh.phy@gmail.com	06.03.2020	Yes			NA	
82	Associate Professor	Pramoda Kumar Samal	9439752549	pksamal@gmail.com	07.03.2020	Yes			NA	
83	Assistant	Ananta	9861522	<a href="mailto:anantac8">anantac8</a>	04.02.2020	Yes			NA	

	Professor	Prasad Chakraverty	344	<a href="mailto:">@gmail.com</a>	20					
84	Assistant Professor	Dr.Rupa shree Brahma Kumari	9438179616	rupashree.psy@gmail.com	08.11.2019	Yes			NA	
85	Assistant Professor	Puspa Hembrum	9437240062	Puspa_hembram@yahoo.co.in	08.11.2019	Yes			NA	
86	Assistant Professor	Dr.Rupa shree Goswami	9776664740	goswami.rupashree@gmail.com	05.11.2019	Yes			NA	
87	Assistant Professor	Sanjukta Padhi	7978706852	spsanjuktapadhi@gmail.com	09.11.2019	Yes			NA	
88	Assistant Professor	Dr.Prasanta Kumar Sethi	9040212331	prasanta.sethi.pu@gmail.com	18.01.2020	Yes			NA	
89	Assistant Professor	Sala Besra	9583760773	salabesra@gmail.com	24.01.2020	Yes			NA	
90	Assistant Professor	Dr.Sushree Sasmita Pati	9489837309	sspati2014@gmail.com	28.01.2020	Yes			NA	
91	Professor	Dr.Sachidananda Mahapatra	8917532544	sachi.mahapatra@gmail.com	01.03.2020		Yes		NA	
92	Assistant Professor	Dr.Suneli Dei	9583052516	<a href="mailto:drsunelidei@gmail.com">drsunelidei@gmail.com</a>	01.02.2020	Yes			NA	
93	Assistant Professor	Dr.Manosmita Mahapatra	8763820091	<a href="mailto:monosmita7@gmail.com">monosmita7@gmail.com</a>	17.02.2020	Yes			NA	
94	Assistant Professor	Dr.Kumuda Chandra Panigrahi	9968432435	kcpanigrahihijnu@gmail.com	24.02.2020	Yes			NA	
95	Associate Professor	Dr.Ranjana Kumar Sahoo	9438166689	<a href="mailto:ranjansahoostatics@gmail.com">ranjansahoostatics@gmail.com</a>	01.11.2019	Yes			NA	
96	Assistant	Dr.Rajen	9861786	<a href="mailto:rajendra">rajendra</a>	08.11.20	Yes			EDNO00	

	Professor	dra Gartia	508	<a href="mailto:gartia@gmail.com">gartia@gmail.com</a>	19				856	
97	Assistant Professor	Dr.Nirupama Sahoo	7008336969	<a href="mailto:nirustatics@gmail.com">nirustatics@gmail.com</a>	31.10.2019	Yes			NA	
98	Assistant Professor	Dr. Santosh Kumar Sethi	7008846665	<a href="mailto:sksethi2k@gmail.com">sksethi2k@gmail.com</a>	02.03.2020	Yes			NA	
99	Assistant Professor	Dr. Swetaleena Tripathy	8249602524	swetaleena.shelly@gmail.com	07.03.2020	Yes			NA	
100	Assistant Professor	Smt Monty Kujur	7008482813	montygracekujur@gmail.com	07.03.2020	Yes			NA	
101	Assistant Professor	Dr. Raghunath Satpathy	9437119053	rnsatpathy@gmail.com	07.03.2020	Yes			NA	
102	Assistant Professor	Dr. Yudhisthira Jamudulia	9489243792	yudhis4581@gmail.com	03.03.2020	Yes			NA	
103	Assistant Professor	Dr. Ashrita Patra		ashrita.patra@gmail.com	07.03.2020	Yes			NA	
104	Assistant Professor	Miss Laxmi Majhi	9439696173/ 79781186626	laxmimatematic@gmail.com	06.03.2020	Yes			NA	
105	Associate Professor	Dr. Bijaya Laxmi Panigrahi	8480183467	<a href="mailto:bijayalaxmi.panigrahi@gmail.com">bijayalaxmi.panigrahi@gmail.com</a>	18.03.2020	Yes			NA	
106	Assistant Professor	Pinakadhar Baliasingh	9090027609	pb.math10@gmail.com	19.03.2020		Yes		NA	
107	Assistant Professor	Dr. Pratima Sarangi	9438541777	dr.psarangi@gmail.com	06.05.2020	Yes			NA	
108	Associate Professor	Dr. Sikata Panda			01.06.2020	Yes			EDNO40460	
109	Assistant Professor	Dr. Keshab Chandra Rath		keshab_ratha@rediffmail.com	21.05.2020	Yes			NA	
110	Assistant	Dr.		banita.m	20.05.20	Yes			NA	

	Professor	Banita Mahanandiana		ahanandiana@gmail.com	20					
111	Professor	Dr. Gyanaranjan Swain		<a href="mailto:gyanaranjan@gmail.com">gyanaranjan@gmail.com</a>	13.05.2020	Yes			NA	
112	Associate Professor	Dr. Alekha Kumar Sutar	7008316314	alekhasutar@gmail.com	13.03.2020	Yes			NA	
113	Associate Professor	Monalisa Mohapatra	9437598901	chem.lisa@gmail.com	23.04.2020	Yes			NA	
114	Assistant Professor	Suprava Nayak	7008428010	suprava7107@gmail.com	05.05.2020	Yes			NA	
115	Assistant Professor	Debasis Behera			30.05.2020	Yes			NA	
116	Assistant Professor	Sumanta Pradhan			28.05.2020	Yes			NA	
117	Lecturer	Dilip Kumar Sahoo			05.08.2014	Yes			NA	
118	Lecturer	Prasanti Mishra			18.06.2014	Yes			NA	
119	Lecturer	Pradosh Ku. Acharya			23.06.2014	Yes			NA	
120	Lecturer	Pragnya Sahoo			30.06.2014	Yes			NA	
121	Lecturer	Niranjan Sahu			15.07.2014		Yes		NA	Govt Auto College, Rourkela
122	Lecturer	Digimani Soren			04.07.2014		Yes		NA	MPC Auto College, Baripada
123	Lecturer	Preetinda Mohapatra			16.07.2014	Yes			NA	
124	Lecturer	Vanishree Panda			08.08.2014		Yes		NA	Govt Auto College, Rourkela

1. NON-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 2020-2021			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	<a href="mailto:registrar@gmuniiversity.ac.in">registrar@gmuniiversity.ac.in</a>	04.05.2018	Yes			GAO59616	
2	Comptroller of Finance	Mrs. Kanak Lata Ekka	7978022459	<a href="mailto:cof@gmuniiversity.ac.in">cof@gmuniiversity.ac.in</a>	22.10.2020	Yes			110001401836	
3	Lab. Attendant	Ramamani Maharan	NA	NA	01.11.1990			Yes	EDNO42486	
2	Office Attendant	Nimai Sahu	NA	NA	24.07.1985			Yes	EDNO37506	
3	Head Clerk	Baidhar Singh	9437392893	<a href="mailto:baidharsingh1961@gmail.com">baidharsingh1961@gmail.com</a>	06.03.1986			Yes	EDNO37572	
4	Senior Clerk	Bira Kishore Panda	9777320851	<a href="mailto:pandabk61@gmail.com">pandabk61@gmail.com</a>	30.03.1983			Yes	AVO27029	
5	Demonstrator	Kasturi Behera	9178241830	<a href="mailto:kbehera945@gmail.com">kbehera945@gmail.com</a>	11.06.1985	Yes			EDNO37707	
6	Office Attendant	Ranjit Nath	9937556591	<a href="mailto:deepaknath91@gmail.com">deepaknath91@gmail.com</a>	20.01.1984	Yes			EDNO36504	
7	Office Attendant	Jugal Pradhan	9556615566	NA	02.02.1988	Yes			EDNO39671	
8	Office Attendant	Jhasa Ketan Pradhan	9938387868	NA	22.09.1982	Yes			EDNO35694	
9	Junior Clerk	Kailash Ch. Pasayat	9556712799	NA	NA		Yes		EDNO37708	G.M Secondary School, Sambalpur
10	Office Attendant	Biswambar	9777008061	<a href="mailto:bchandann62@gmail.com">bchandann62@gmail.com</a>	01.10.1984	Yes			EDNO37873	

	t	Chandan		<a href="mailto:ail.com">ail.com</a>						
11	Library Assistant	Anil Kumar Nanda	NA	NA	21.03.19 84	Yes			NA	
12	Office Attendant	Debadhi Sahu	9438529 782	<a href="mailto:debadhisahoo@gmail.com">debadhisahoo@gmail.com</a>	22.07.19 85	Yes			EDNO37 505	
13	Junior Clerk	Kaushik Ku. Dhar	7436932 347	<a href="mailto:kaushikdhar@gmail.com">kaushikdhar@gmail.com</a>			Yes		EDNO36 499	Govt. Women's College, Sambalpur
14	Storekeeper	Debendra Prasad Nath	9438385 558	NA	20.06.19 87	Yes			EDNO38 373	
15	Lab. Attendant	Rameswar Kumbhar	NA	NA	09.02.19 94	Yes			EDNO44 673	
16	Lab. Attendant	Aswini Kumar Majhi	9439892 405	NA	15.12.19 94	Yes			EDNO47 771	
17	Glass blower	Gopinath Bag	NA	NA	05.04.19 88	Yes			EDNO39 011	
18	Storekeeper	Kishore Kumar Barua	9437393 112	<a href="mailto:kishorebarua.78@gmail.com">kishorebarua.78@gmail.com</a>	14.12.19 64	Yes			EDNO45 019	
19	Office Attendant	Subash Ch. Pattnaik	9778949 459	NA	01.01.19 85	Yes			EDNO37 507	
20	Asst. Librarian	Puspagini Pattnaik	9937062 070	<a href="mailto:puspagmc@gmail.com">puspagmc@gmail.com</a>	01.09.19 89	Yes			EDNO40 830	
21	Lab. Attendant	Padmini Padhi	NA	NA	25.09.19 92	Yes			EDNO43 271	
22	Carpenter	Nihar Ranjan Nayak	8895656 519	<a href="mailto:nihar1966@gmail.com">nihar1966@gmail.com</a>	30.11.19 95	Yes			EDNO45 018	
23	Office Attendant	Bihari Oram	9938301 716	NA	16.01.19 85	Yes			EDNO38 411	
24	Night Watchman	Ganesh Naharki	8093473 288	<a href="mailto:ganeshnaharki1966@gmail.com">ganeshnaharki1966@gmail.com</a>	21.02.19 94	Yes			EDNO43 568	
25	Junior Clerk	Anurag Kumar	9437417 222	<a href="mailto:anuragkumar247">anuragkumar247</a>	NA		Yes		EDNO42 485	Govt. Women'

				<a href="#">@gmail.com</a>						s College, Sambalpur
26	Gardener	Ramnayan Pradhan	7327020582	NA	13.03.1989	Yes			EDNO42613	
27	Security Officer	Nrusingh Charan Dhal	9439394809	<a href="#">dhalnrusingha@gmail.com</a>	30.07.2019		Yes		NA	Resigned from his service
28	Storekeeper	Upendra Suna	9937514746	<a href="#">sunaup@gmail.com</a>	08.04.1993	Yes			EDNO43270	
29	Office Attendant	Soudami ni Dhar	9938063544	<a href="#">saudaminee69@gmail.com</a>	30.11.1987	Yes			EDNO38915	
30	Lab. Attendant	Byomakesh Dhar	9556916269	NA	01.02.1990	Yes			EDNO41224	
31	Jr. Clerk	Binaya Mishra	9437558488	<a href="#">binayamishra2005@yahoo.com</a>			Yes		EDNO47127	Panchayat College, Bargarh
32	Lab. Attendant	Debendranath Parida	9853300441	NA	16.11.1990	Yes			EDNO41967	
33	Demonstrator	Mrutunjaya Padhi	9853443322	NA	29.11.1995	Yes			EDNO46749	
34	Jr. Mechanic	Bidesi Kisan	7683828814	NA	12.04.1993	Yes			EDNO44278	
35	Lab. Attendant	Arabinda Dhar	9438000720	<a href="#">arvinddhar2534@gmail.com</a>	16.10.1995	Yes			EDNO45017	
36	Programmer	Sudhir Kumar Panigrahi	9437141259	<a href="#">sudhir12316@rediffmail.com</a>	18.09.2002	Yes			EDNO49387	
37	PA to VC	Trinath Hota	9338440101	<a href="#">trinathhota@gmail.com</a>	23.07.2019	Yes			NA	
38	Lab. Attendant	Ram Narayan Besan	9437263449	<a href="#">rnbesan@gmail.com</a>	28.11.1995	Yes			EDNO46103	
39	Specimen Collector	Biswanath Munda	9861180332	NA	10.12.2003	Yes			EDNO49415	



40	Specimen Collector	Jyotsnamayee Luha	9668019220	NA	15.03.1996	Yes			EDNO47385	
41	Day Watchman	Suraj Bhoi	9556854292	NA	01.12.2010	Yes			NA	
42	Junior Clerk	Bishi Kesan Sahu	9937100611	NA	23.07.2013	Yes			110034820886	
43	Lab Attendant	Bhramara Seth	6371674785	<a href="mailto:bhramaraseth@gmail.com">bhramaraseth@gmail.com</a>	24.07.2019	Yes			NA	
44	Junior Clerk	Chudamani Pradhan	9777380891	<a href="mailto:chudamanipradhan2014@gmail.com">chudamanipradhan2014@gmail.com</a>			Yes		110014820887	Panchayat College, Bargarh
45	Caretaker	Sankirtan Karali	9337890930	<a href="mailto:sankirtan.karali82@gmail.com">sankirtan.karali82@gmail.com</a>	27.11.2019	yes			NA	
46	Matron	Beena Pradhan	7008895209	<a href="mailto:sapanpani4@gmail.com">sapanpani4@gmail.com</a>	01.08.2019	yes			NA	
47	System Manager	Ashish Kumar Patel	9900232497	<a href="mailto:ashkpatel@gmail.com">ashkpatel@gmail.com</a>	29.07.2019	yes			NA	
48	Matron	Mariam Tirkey	9178056255	<a href="mailto:mariamTirkey2018@gmail.com">mariamTirkey2018@gmail.com</a>	17.10.2019	yes			NA	
49	Lab Asst-cum-Storekeeper	Supriti Behera	7077823284	<a href="mailto:supritibehera20@gmail.com">supritibehera20@gmail.com</a>	24.07.2019	yes			NA	
50	Sweeper	Jayanti Behera	9583763606	NA	20.05.2011	yes			110084820889	
51	Research Officer	Dr. Chandan Sahu	7504935824	<a href="mailto:cks.env@gmail.com">cks.env@gmail.com</a>	30.07.2019	yes			NA	
52	Junior Assistant	Amit Kumar Hota	8018383930	<a href="mailto:amithota87@gmail.com">amithota87@gmail.com</a>	23.07.2019	yes			NA	
53	Lab Asst-cum-Storekeeper	Santosh Kumar Sahoo	9090360961	<a href="mailto:santosh.sahoo65@gmail.com">santosh.sahoo65@gmail.com</a>	23.07.2020	yes			NA	
54	Lab Attendant	Bijanti Minz	8342050548	<a href="mailto:minzbaijanti@gmail.com">minzbaijanti@gmail.com</a>	24.07.2019	yes			NA	

55	Lab Attendant	Itishree Pradhan	7381248787	itishreep adhan19 87@gmail.com	24.07.2019	yes			NA	
56	Care taker	Sushil Kumar Sahoo	7978534523	susilkum arsahoo 111@gmail.com	24.07.2019	yes			NA	
57	Junior Assistant	Sneham ayee Nayak	7377697354	<a href="mailto:snehama&lt;br/&gt;yeemba@gmail.com">snehama yeemba@gmail.com</a>	25.07.2019	yes			NA	
58	Junior Assistant	Swapna Rane Padhee	7894787704	<a href="mailto:swapna&lt;br/&gt;adhee25@gmail.com">swapna adhee25@gmail.com</a>	25.07.2019	yes			NA	
59	Lab Asst-cum-Sto rekeeper	Guru Charan Sahu	9861116295	<a href="mailto:guruchar&lt;br/&gt;ansahu82@yahoo.com">guruchar ansahu82@yahoo.com</a>	23.07.2019	yes			NA	
60	Lab Attendant	Sunil Kumar Nayak	7077925442	<a href="mailto:suniln&lt;br/&gt;ak19@gmail.com">suniln ak19@gmail.com</a>	23.07.2019	yes			NA	
61	Junior Clerk	Narayan Bisi	9437739144	<a href="mailto:nbisi123@gmail.com">nbisi123@gmail.com</a>			Yes		110001265997	Govt. Women's College, Sambalpur
62	PA to Registrar	Dillip Kumar Parida	8093824230		30.05.2020	Yes			NA	
63	Junior Assistant	Barsha Rani Negi	9438646028	<a href="mailto:barsh&lt;br/&gt;ani.negi89@gmail.com">barsh ani.negi89@gmail.com</a>	24.07.2019	Yes			NA	
64	Junior Assistant	Amarendra Khamari	9337386832	<a href="mailto:amare&lt;br/&gt;ndra0320@gmail.com">amare ndra0320@gmail.com</a>	25.07.2019	Yes			NA	
65	Junior Assistant	Shakuntala Singh	7682032068	<a href="mailto:sakus&lt;br/&gt;wet.singh123@gmail.com">sakus wet.singh123@gmail.com</a>	26.07.2019	Yes			NA	
66	Junior Assistant	Niranjan Sahoo	7008722169	<a href="mailto:sahoo.n&lt;br/&gt;iranjn901@gmail.com">sahoo.n iranjn901@gmail.com</a>	29.07.2019	Yes			NA	
67	Lab Asst-cum-Sto r	Dakeswar	6372373129	<a href="mailto:prad&lt;br/&gt;han.dakeswa">prad han.dakeswa</a>	24.07.2019	Yes			NA	

	rekeeper	Pradhan		<a href="mailto:r82@gmail.com">r82@gmail.com</a>					
68	Lab Attendant	Bhabani Shankar Bhoi	8599810949	<a href="mailto:bhoibhabani7@gmail.com">bhoibhabani7@gmail.com</a>	30.07.2019	Yes			NA
69	Care taker	Alok Kumar Patel	9658921105	<a href="mailto:alokumpatel@gmail.com">alokumpatel@gmail.com</a>	26.07.2019	Yes			NA
70	Care taker	Bhabani Shankar Sahu	7682829560	<a href="mailto:bhabani073@gmail.com">bhabani073@gmail.com</a>	24.07.2019	Yes			NA
71	Lab Asst-cum-Sto rekeeper	Pramod Hasda	8018792993	<a href="mailto:phasda.124@gmail.com">phasda.124@gmail.com</a>	25.07.2019	Yes			NA
72	Lab Attendant	Kundan Kumar Jal	9337292607	<a href="mailto:kundanjal2011@gmail.com">kundanjal2011@gmail.com</a>	30.07.2019	Yes			NA
73	Lib Attendant	Rajib Sahu	9861908092	<a href="mailto:rajibsahu1991@gmail.com">rajibsahu1991@gmail.com</a>	30.07.2019	Yes			NA
74	Office Attendant	Pradeep Prasad Bhoi	8093930394	NA	10.05.2013	Yes			110014820890
75	Students ' Welfare officer	Nilamadh hab Pradhan	9090668373	<a href="mailto:nilamadhav.pradhan@gmail.com">nilamadhav.pradhan@gmail.com</a>	26.07.2019	Yes			NA
76	Junior Assistant	Ranjan Sahu	9090312424	<a href="mailto:ranjansahu0509@gmail.com">ranjansahu0509@gmail.com</a>	26.07.2019	Yes			NA
77	Junior Assistant	Suranga Barik	8658364178	<a href="mailto:surangabarik.1992@gmail.com">surangabarik.1992@gmail.com</a>	31.07.2019	Yes			NA
78	Lab Attendant	Rasmita Behera	8093294628	<a href="mailto:ohmshreebehera@gmail.com">ohmshreebehera@gmail.com</a>	25.07.2019	Yes			NA
79	Lab Attendant	Sushree Sangita Behera	8763777792	<a href="mailto:110216sangeeta@gmail.com">110216sangeeta@gmail.com</a>	24.07.2019	Yes			NA
80	Lab Attendant	Lima Patra	8637230891	<a href="mailto:limapradhan17@gmail.com">limapradhan17@gmail.com</a>	27.05.2020	Yes			NA
81	Lab Attendant	Sayeed Farid	7978203564	<a href="mailto:sayeedfarid@gmail.com">sayeedfarid@gmail.com</a>	14.10.2019	Yes			NA

82	Care taker	Gopal Krishna Mishra	9337913647	<a href="mailto:gopal87633@gmail.com">gopal87633@gmail.com</a>	24.07.2019	Yes			NA	
83	Care taker	Rajendra Pradhan	6370707637	<a href="mailto:rajendra.pradhan@ofsbp@gmail.com">rajendra.pradhan@ofsbp@gmail.com</a>	30.07.2019	Yes			NA	
84	Lib Attendant	Anchal Maharana	8984939972	<a href="mailto:anchal.mahana@rediffmail.com">anchal.mahana@rediffmail.com</a>	24.07.2019	Yes			NA	
85	System Manager	Priyanka Swain	9439394809	<a href="mailto:priyankaswain201@gmail.com">priyankaswain201@gmail.com</a>	23.07.2019	Yes			NA	
86	PEO	Lingaraj Behera	8249531789	<a href="mailto:lingarajb610@gmail.com">lingarajb610@gmail.com</a>	25.07.2019	Yes			NA	
87	Junior Assistant	Biswajyoti Patro	9040578593	<a href="mailto:biswajyotipatro@gmail.com">biswajyotipatro@gmail.com</a>	30.7.2019	Yes			NA	
88	Lab Asst-cum-Storekeeper	Tripurari Das	8847891614	<a href="mailto:tripurari048@gmail.com">tripurari048@gmail.com</a>	26.07.2019	Yes			NA	
89	PEO	Dibyani Sukhla	9438640742	<a href="mailto:Dibyanisukhla1994@gmail.com">Dibyanisukhla1994@gmail.com</a>	27.07.2019	Yes			NA	
90	Lab Asst-cum-Storekeeper	Khusboo Agrawal	9556538517	<a href="mailto:misskhusboo1@gmail.com">misskhusboo1@gmail.com</a>	23.07.2019	Yes			NA	
91	Lab Asst-cum-Storekeeper	Rajashree Halit	7735257397	<a href="mailto:rajashree94halit@gmail.com">rajashree94halit@gmail.com</a>	24.07.2019	Yes			NA	
92	Junior Assistant	Bhagyata Sahu	7978652260	<a href="mailto:bhagyatasahu864@gmail.com">bhagyatasahu864@gmail.com</a>	26.07.2019	Yes			NA	
93	Junior Assistant	Rajendra Pradhan	7008389195	<a href="mailto:rajendra.pradhan324@gmail.com">rajendra.pradhan324@gmail.com</a>	24.07.2019	Yes			NA	
94	Junior Assistant	Deepak Kumar Nande	8018687497	<a href="mailto:deepaknande7@gmail.com">deepaknande7@gmail.com</a>	30.07.2019	Yes			NA	
95	Junior	Rajesh	6372770	<a href="mailto:nayakraj">nayakraj</a>	01.08.20	Yes			NA	

	Assistant	Kumar Nayak	138	<a href="mailto:esh011@gmail.com">esh011@gmail.com</a>	19				
96	Junior Assistant	Jagannath Prasad Naik	9090623212	<a href="mailto:jagannath.naik101@gmail.com">jagannath.naik101@gmail.com</a>	14.10.2019	Yes			NA
97	Lab Asst -cum-Storekeeper	Akash Pradhan	9853459829	<a href="mailto:apradhan418@gmail.com">apradhan418@gmail.com</a>	01.08.2019	Yes			NA
98	Matron	Anita Nanda	9938225014	<a href="mailto:anitananda1995@gmail.com">anitananda1995@gmail.com</a>	24.07.2019	Yes			NA
99	Junior Assistant	Bidyudprabha Ping	7008003796	<a href="mailto:bidyutping04@gmail.com">bidyutping04@gmail.com</a>	27.05.2020	Yes			NA
100	Junior Assistant	Chintamani Kisan	9938511240	<a href="mailto:coollchintamani@gmail.com">coollchintamani@gmail.com</a>	26.07.2019	Yes			NA
101	Junior Assistant	Tilottama Naik	9078681432	<a href="mailto:tilottama.naik955@gmail.com">tilottama.naik955@gmail.com</a>	30.07.2019	Yes			NA
102	Lab Asst -cum-Storekeeper	Lipanjali Naik	7750057737	<a href="mailto:naiklipanjali@gmail.com">naiklipanjali@gmail.com</a>	30.07.2019	Yes			NA

**18.5 - NON PRODUCTION OF HOSTEL ACCOUNTS FOR THE YEAR 2020-21:-,PMO 28 PNO.34**

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 2020-21 was asked for production through issue of POM but the local authority replied that Produced on the last date of close of audit without producing the same in spite of issue reminder vide POM no 33 dt.27.07.2021.

On contacted with the Dealing Asst. Sri Debendra Prasad Nath it was stated that the cash books has not been signed by the authority after signed it will be produced.

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 1-4-2020 to 31-3-2021 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 31.03.2021:-**

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

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

Particulars	IT	CPF	PT	TOTAL
OB as on 01.04.2020	0	0	0	0
Receipt during the year 2020-21	9315350	265467	232775	9813592
Total	9315350	265467	232775	9813592
Deposit during the year 2020-21	9315350	265467	232775	9813592
CB as on 31.03.2021	0	0	0	0

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

**20.1 - GENERAL REMARKS:-**

On completion of audit of this University account for the financial year 2020-21 it was concluded that,

1. The state of maintenance of cash books is not satisfactory,
2. Analysis of Head-wise balance at the end of the month as well as at the end of the year was not classified,
3. Abstract of Head-wise Receipt & Expenditure was not worked out,
4. Reconciliation of Bank position was not worked out either at the end of the month or year,
5. Scheme-wise Grant/UC Register & Register of Investments was not maintained,
6. Register of Head-wise student collection/DCB register was not at all maintained.
7. Expenditures were incurred only basing upon the approval of various committees, without any approved budgetary provision & also no step was seems taken for approval of the budget from the Govt.in DHE(O).Approval for levy of fees ,payment of honorarium, allowances & other charges to officials not obtained from Syndicate.
8. The techno-economical viability of the construction works executed through various Govt. Agencies was not assessed properly prior to obtaining UC from the respective executing agencies.

9. Advances paid during a financial year were not promptly adjusted within limited time resulted lagging of un-adjusted advance from years together.
10. No action was taken towards sale proceed of un-used computer accessories/furniture & fixtures, despite huge quantum of un-used non-consumable stock items accumulated years together. Stocks used in various meetings, examination, seminars not auctioned to collect some revenues.
11. No such Work Register/Asset Register was maintained to watch the creation of capital assets in a particular year as well the genuineness of renovation & repair.
12. Non production of some records/registers not only attempt to escape from audit remarks but also hinders the possibility of improvements in accounts. Keeping in view of the above, the Local Authority was once again suggested to be vigil about the aforementioned facts & may initiate sincere steps to rectify/avoid the same in future for the better interest of this institution & have a transparent accounting system.

As a result of this Audit transactions involving a sum of Rs 67651821.00 are held under objection which include an amount of Rs 649394.00 suggested for recovery. Besides, a sum of Rs 16800 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 Othercases(In Rs:)	Remarks
1	8.1	639190.00	40181770.00	639190.00	0.00	0.00	
2	13.2	0.00	2756272.00	0.00	0.00	0.00	
3	13.3	0.00	45350.00	0.00	0.00	0.00	
4	14.2	10204.00	10204.00	0.00	0.00	0.00	
5	15.1	0.00	24658225.00	0.00	0.00	0.00	
<b>Total</b>		<b>649394.00</b>	<b>67651821.00</b>	<b>639190.00</b>	<b>0.00</b>	<b>0.00</b>	

**Spot Recovery**

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	14-1	0	2021-07-09	16800	SRI GIRISH CHANDRA SINGH, REGISTRAR
<b>Total</b>				<b>16800</b>	

**Audit Certificate**

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



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 :	<b>Gangadhar Meher University</b>
2	Year of Accounts under Audit :	<b>2021-2022 2022-2023</b>
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**

Sno	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	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**

<b>A : List Of Verified Records/Register</b>	
Sno	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
<b>D : List of Records/Registers not Required</b>	
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 of this University either in form of Capital or Revenue asset.
- 4. Quarter Allotment Register:-**Non maintenance of the register may cause loss of University revenue by way of less/non-recovery of quarter rent as well as undue allotment.
- 5. Service Books:-**Non-Update of Service books along with leave account may cause in admissible/excess payment in lieu of Salary, encashment of Unutilised Leave as well as wrong fixation of Pension etc. of staffs.
- 6. Retention Money Register:-**Non maintenance of the register may causes temporary mis-appropriation due to lack of proper Check & measure of collection & deposit of students fees.
- 7. SD/EMD Register:-**Non-maintenance of this Register may lead to multiple release of SD and escape of collection due from different executing agencies & firms.
- 8. Loan Register:-**Non-maintenance of this Register may create confusion in collection & recovery of Personal loan amount which availed by different employees and finally may caused non recovery which may resulted loss of fund of the institution.
- 9. House building Adv. Register:-**Non-maintenance of this Register may create confusion in collection & recovery of HBA loan amount which availed by different employees and finally may caused non recovery may resulted loss of fund of the Govt.

PARA: 4 **FINANCIAL POSITION**

Gangadhar Meher University - 2022-2023

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(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	
	<b>GRAND TOTAL</b>		<b>356843 221.50</b>	<b>579106 135.63</b>	<b>935949 357.13</b>	<b>533956 703.78</b>		<b>401992 653.35</b>		<b>401992 653.35</b>	<b>0.00</b>	

Gangadhar Meher University - 2021-2022

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(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	
	<b>GRAND TOTAL</b>		<b>406005 433.46</b>	<b>525192 426.53</b>	<b>931197 859.99</b>	<b>574354 638.49</b>		<b>356843 221.50</b>		<b>356843 221.50</b>	<b>0.00</b>	

<b>Comments</b>												
<p>The financial position of this University for the year 2021-22 &amp; 2022-23 was worked out basing upon the closing balance from the last year audit report, Receipt &amp; Expenditure figures accounted for in different subsidiary cash books as well as actual credit &amp; debit of grants and interest in the relevant pass books etc. as on 31.03.2022 &amp; 31.03.2023 of which an abstract position is furnished below:-</p> <p><b>PARA-4-1: CASH BOOK WISE ABSTRACT OF RECEIPT AND EXPENDITURE POSITION FOR THE FY-2021-22:-</b></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
	<b>Grand Total (SL.1 to 24):-</b>	<b>406005433.46</b>	<b>525192426.53</b>	<b>931197859.99</b>	<b>574354638.49</b>	<b>356843221.50</b>	<b>356843221.50</b>	<b>0.00</b>

**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
	<b>Grand Total (SL.1 to 24):-</b>	<b>356843221.50</b>	<b>579106135.63</b>	<b>935949357.13</b>	<b>533956703.78</b>	<b>401992653.35</b>	<b>401992653.35</b>	<b>0.00</b>

**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
	<b>Grand Total (SL.1 to 24):-</b>	<b>0.00</b>	<b>328668341.18</b>	<b>28174880.00</b>	<b>0.32</b>	<b>356843221.50</b>

**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
--------	---------------------	-----------------	---------	--------	-------------------	-------

<b>BOOKS</b>						
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
	<b>Grand Total (SL.1 to 24):-</b>	<b>0.00</b>	<b>373435486.03</b>	<b>28557167.00</b>	<b>0.32</b>	<b>401992653.35</b>

**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	<b>Difference</b>	<b>0.00</b>

**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	<b>Difference</b>	<b>0.00</b>

**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)	<b>GOVT GRANT RECEIVED</b>		
	:-		
	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	
	<b>TOTAL :-</b>	<b>2350,75,960.00</b>	
(B)	<b>COLLECTION FROM SELF-FINANCE COURSES :-</b>		
	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	
	<b>TOTAL :-</b>	<b>369,80,430.00</b>	
(C)	<b>STUDENT COLLECTION:-</b>		
	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	
	<b>TOTAL :-</b>	<b>357,56,798.00</b>	
(D)	<b>MISCELLANEOUS COLLECTION:-</b>		
	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)		
	<b>TOTAL :-</b>	<b>245,36,749.45</b>	
	<b>TOTAL OF (1):-</b>	<b>3323,49,937.45</b>	
<b>(2)</b>	<b>G. M. UNIVERSITY (GOVT ACCOUNT) CASH BOOK :-</b>		
	COLLECTION OF ADMISSION FEES	0.00	
	COLLECTION OF FEES & FINES	0.00	
	COLLECTION OF H. S. R FEES	0.00	
	<b>TOTAL OF (2) :-</b>	<b>0.00</b>	
<b>(3)</b>	<b>GM AUTONOMOUS(GOVT. ACCOUNT)CASHBOOK :-</b>		
	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		
	<b>TOTAL OF (3) :-</b>	<b>721,85,656.00</b>	
<b>(4)</b>	<b>G. M. AUTONOMOUS(PL ACCOUNT) CASHBOOK :-</b>		
	ANNUAL FEES	0.00	
	AUTO. COLLEGE EXAM FEES	0.00	
	<b>TOTAL OF (4) :-</b>	<b>0.00</b>	
<b>(5)</b>	<b>G. M. UNIVERSITY (EXAM) CASHBOOK :-</b>		



	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		
	<b>TOTAL OF (5) :-</b>	<b>124,81,884.00</b>	
<b>(6)</b>	<b>G. M. AUTONOMOUS (EXAM) CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	363962.00	
	EXAM FEES RECEIVED FROM G. M.AUTO(P/L) C. BOOK		
	VERIFICATION OF MARK SHEET	6,800.00	
	<b>TOTAL OF (6) :-</b>	<b>370762.00</b>	
<b>(7)</b>	<b>BSC COMPUTER SCIENCE CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	377259.22	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	651000.00	
	<b>TOTAL OF (7) :-</b>	<b>1028259.22</b>	
<b>(8)</b>	<b>MSC COMPUTER SCIENCE CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	45,405.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	4,95,000.00	
	<b>TOTAL OF (8) :-</b>	<b>5,40,405.00</b>	
<b>(9)</b>	<b>MCA CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	815385.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	1922040.00	
	<b>TOTAL OF (9) :-</b>	<b>2737425.00</b>	
<b>(10)</b>	<b>HVET CASHBOOK :-</b>		
	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		
	<b>TOTAL OF (10) :-</b>	<b>18802446.00</b>	
<b>(11)</b>	<b>INTEGRATED BED CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	645235.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	10255905.00	
	CHEQUE REFUND		
	BANK CHARGES REFUND BY BANK		
	<b>TOTAL OF (11) :-</b>	<b>10901140.00</b>	
<b>(12)</b>	<b>YRC CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	12,201.00	
	YRC FEES RECEIVED FROM GM UNIV(GEN) C. BOOK		
	<b>TOTAL OF (12) :-</b>	<b>12,201.00</b>	
<b>(13)</b>	<b>INFRASTRUCTURE CASHBOOK :-</b>		
	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	
	<b>TOTAL OF (13) :-</b>	<b>2,45,039.00</b>	
<b>(14)</b>	<b>UGC CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	1,837.00	
	UGC GRANT RESEARCH	0.00	
	<b>TOTAL OF (14) :-</b>	<b>1,837.00</b>	
<b>(15)</b>	<b>E-ADMISSION CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	231.00	
	<b>TOTAL OF (15) :-</b>	<b>231.00</b>	

<b>(16)</b>	<b>NSS CASH BOOK :-</b>		
	RECEIPT (IF ANY)		0.00
	<b>TOTAL OF (16) :-</b>		<b>0.00</b>
<b>(17)</b>	<b>ENDOWMENT CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST		41,620.00
	CERTIFICATE FEES		2,000.00
	SPONSORED AMOUNT FOR GOLD MEDAL		14,00,000.00
	<b>TOTAL OF (17) :-</b>		<b>14,43,620.00</b>
<b>(18)</b>	<b>SEMINAR &amp; WORKSHOP CASH BOOK :-</b>		
	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		
	<b>TOTAL OF (18) :-</b>		<b>19,37,696.00</b>
<b>(19)</b>	<b>RUSA FUND CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST		2533468.00
	GST		
	RUSA GRANT		29829474.00
	<b>TOTAL OF (19) :-</b>		<b>32362942.00</b>
<b>(20)</b>	<b>PROJECT FUND CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST		22,860.00
	TEACHER RESEARCH GRANT (OSOU)		
	PROJECT RESEARCH GRANT (OURIP)		53,20,000.00
	<b>TOTAL OF (20) :-</b>		<b>53,42,860.00</b>
<b>(21)</b>	<b>ALUMNI CONNECT CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST		30831.00

	RECEIVED FROM ALUMNI	111,46,472.00	
	<b>TOTAL OF (21) :-</b>	<b>111,77,303.00</b>	
<b>(22)</b>	<b>GIA SALARY &amp; NON-SALARY CASH BOOK :-</b>		
	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	
	<b>TOTAL OF (22) :-</b>	<b>14997468.00</b>	
<b>(23)</b>	<b>SELF-FINANCE CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	65991.61	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	5607730	
	<b>TOTAL OF (23) :-</b>	<b>5673721.61</b>	
<b>(24)</b>	<b>OHEPEE CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	599593.25	
	OHEPEE GRANT	0.00	
	<b>TOTAL OF (24) :-</b>	<b>599593.25</b>	
	<b>TOTAL OF RECEIPTS ( SL.1 TO SL.24):-</b>	<b>5251,92,426.53</b>	
	<b>OPENING BALANCE AS ON 01.04.2021(AS PER AUDIT):-</b>	<b>406005433.46</b>	
	<b>GRAND TOTAL:-</b>	<b>931197859.99</b>	

**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		
	<b>TOTAL :-</b>	<b>2380,77,429.00</b>	
(B)	<b>COLLECTION FROM SELF-FINANCE COURSES :-</b>		
	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	
	<b>TOTAL :-</b>	<b>381,89,600.00</b>	
(C)	<b>STUDENT COLLECTION:-</b>		
	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	
	<b>TOTAL :-</b>	<b>273,17,699.00</b>	
(D)	<b>MISCELLANEOUS COLLECTION:-</b>		
	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)		
	<b>TOTAL :-</b>	<b>292,88,190.79</b>	
	<b>TOTAL OF (1):-</b>	<b>3328,72,918.79</b>	
<b>(2)</b>	<b>G. M. UNIVERSITY (GOVT ACCOUNT) CASH BOOK :-</b>		
	COLLECTION OF ADMISSION FEES	0.00	
	COLLECTION OF FEES & FINES	0.00	
	COLLECTION OF H. S. R FEES	0.00	
	<b>TOTAL OF (2) :-</b>	<b>0.00</b>	
<b>(3)</b>	<b>GM AUTONOMOUS(GOVT. ACCOUNT)CASHBOOK :-</b>		
	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	
	<b>TOTAL OF (3) :-</b>	<b>630,78,774.00</b>	
<b>(4)</b>	<b>G. M. AUTONOMOUS(PL ACCOUNT) CASHBOOK :-</b>		
	ANNUAL FEES	0.00	
	AUTO. COLLEGE EXAM FEES	0.00	
	<b>TOTAL OF (4) :-</b>	<b>0.00</b>	
<b>(5)</b>	<b>G. M. UNIVERSITY (EXAM) CASHBOOK :-</b>		

	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		
	<b>TOTAL OF (5) :-</b>	<b>207,36,410.84</b>	
<b>(6)</b>	<b>G. M. AUTONOMOUS (EXAM) CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	57087.00	
	EXAM FEES RECEIVED FROM G. M.AUTO(P/L) C. BOOK		
	VERIFICATION OF MARK SHEET	6,600.00	
	<b>TOTAL OF (6) :-</b>	<b>63687.00</b>	
<b>(7)</b>	<b>BSC COMPUTER SCIENCE CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	425203.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	2190200.00	
	<b>TOTAL OF (7) :-</b>	<b>2615403.00</b>	
<b>(8)</b>	<b>MSC COMPUTER SCIENCE CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	73,535.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	18,37,500.00	
	<b>TOTAL OF (8) :-</b>	<b>19,11,035.00</b>	
<b>(9)</b>	<b>MCA CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	269247.00	
	FUND RECEIVED FROM G. M. UNIV (GEN) CASH BOOK	2097312.00	
	<b>TOTAL OF (9) :-</b>	<b>2366559.00</b>	
<b>(10)</b>	<b>HVET CASHBOOK :-</b>		
	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		
	<b>TOTAL OF (10) :-</b>	<b>4447671.00</b>	
<b>(11)</b>	<b>INTEGRATED BED CASH BOOK :-</b>		
	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		
	<b>TOTAL OF (11) :-</b>	<b>12850863.00</b>	
<b>(12)</b>	<b>YRC CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	13,875.00	
	YRC FEES RECEIVED FROM GM UNIV(GEN) C. BOOK	119370.00	
	<b>TOTAL OF (12) :-</b>	<b>1,33,245.00</b>	
<b>(13)</b>	<b>INFRASTRUCTURE CASHBOOK :-</b>		
	ACCRUAL OF BANK INTEREST	69,081.00	
	GST REFUND	139576.00	
	RENT FROM UCO BANK	172500	
	ROOM RENT FOR ENTRANCE EXAM	90,507.00	
	<b>TOTAL OF (13) :-</b>	<b>4,71,664.00</b>	
<b>(14)</b>	<b>UGC CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	1,938.00	
	UGC GRANT RESEARCH	0.00	
	<b>TOTAL OF (14) :-</b>	<b>1,938.00</b>	
<b>(15)</b>	<b>E-ADMISSION CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	244.00	
	<b>TOTAL OF (15) :-</b>	<b>244.00</b>	
<b>(16)</b>	<b>NSS CASH BOOK :-</b>		
	RECEIPT (IF ANY)	0.00	

	<b>TOTAL OF (16) :-</b>	<b>0.00</b>	
<b>(17)</b>	<b>ENDOWMENT CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	80,079.00	
	CERTIFICATE FEES	2,000.00	
	SPONSORED AMOUNT FOR GOLD MEDAL	6,00,000.00	
	<b>TOTAL OF (17) :-</b>	<b>6,82,079.00</b>	
<b>(18)</b>	<b>SEMINAR &amp; WORKSHOP CASH BOOK :-</b>		
	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		
	<b>TOTAL OF (18) :-</b>	<b>45,15,440.00</b>	
<b>(19)</b>	<b>RUSA FUND CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	0.00	
	GST		
	RUSA GRANT	28709882.00	
	<b>TOTAL OF (19) :-</b>	<b>28709882.00</b>	
<b>(20)</b>	<b>PROJECT FUND CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	84,860.00	
	TEACHER RESEARCH GRANT (OSOU)		
	PROJECT RESEARCH GRANT (OURIP)	50,50,450.00	
	<b>TOTAL OF (20) :-</b>	<b>51,35,310.00</b>	
<b>(21)</b>	<b>ALUMNI CONNECT CASH BOOK :-</b>		
	ACCRUAL OF BANK INTEREST	139384.00	
	RECEIVED FROM ALUMNI	87,78,201.00	
	<b>TOTAL OF (21) :-</b>	<b>89,17,585.00</b>	

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

**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
<b>(01)</b>	<b>GM</b>		
<b>(A)</b>	<b>GOVT. GRANT EXPENDITURE</b>		

	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		
	<b>TOTAL :-</b>	<b>1744,32,892.00</b>	
<b>(B)</b>	<b>EXPR. OF SELF-FINANCE COURSE FUNDS</b>		
	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	
	<b>TOTAL :-</b>	<b>429,64,510.00</b>	
<b>(C)</b>	<b>EXPR. FROM STUDENT COLLECTION</b>		
	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		
	<b>TOTAL :-</b>	<b>251,04,610.90</b>	
	<b>TOTAL OF (1):-</b>	<b>2425,02,012.90</b>	
<b>(02)</b>	<b>GM UNIVERSITY(GOVT. ACCOUNT) CASH BOOK:-</b>		
	DEPOSIT OF FEES & FINES	0.00	
	DEPOSIT OF H.S.R FEES	0.00	
	OTHERS	0.00	
	<b>TOTAL OF (2):-</b>	<b>0.00</b>	
<b>(03)</b>	<b>GM AUTONOMOUS(GOVT. ACCOUNT) CASH BOOK:-</b>		
	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		
	<b>TOTAL OF (3):-</b>	<b>72185656.00</b>	
<b>(04)</b>	<b>GM AUTONOMOUS(PL ACCOUNT) CASH BOOK:-</b>		
	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		
	<b>TOTAL OF (4):-</b>	<b>0.00</b>	
<b>(05)</b>	<b>G.M.UNIVERSITY(EXAM) CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (5):-</b>	<b>5885161.22</b>	
<b>(06)</b>	<b>G.M. AUTONOMOUS</b>		

	<b>(EXAM) CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	PRINTING OF CERTIFICATE	0.00	
	<b>TOTAL OF (6):-</b>	<b>0.00</b>	
<b>(07)</b>	<b>BSC COMP. SCIENCE CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (7):-</b>	<b>947582.22</b>	
<b>(8)</b>	<b>MSC COMP. SCIENCE CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (8):-</b>	<b>0.00</b>	
<b>(9)</b>	<b>MCA CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (9):-</b>	<b>2190155.51</b>	
<b>(10)</b>	<b>HVET CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (10):-</b>	<b>17438032.64</b>	
<b>(11)</b>	<b>INTEGRATED BED CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (11 ):-</b>	<b>2904273.22</b>	
<b>(12)</b>	<b>YRC CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	RED-CROSS CAMP EXPR.	0.00	



	<b>TOTAL OF (12):-</b>	<b>0.00</b>	
<b>(13)</b>	<b>INFRASTRUCTURE CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	CENTER EXPENSES OSSB	0.00	
	RENOVATION OF HOSTEL	0.00	
	<b>TOTAL OF (13):-</b>	<b>0.00</b>	
<b>(14)</b>	<b>UGC CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	REFUND OF UGC GRANT TO ERO(KOLKATA)	0.00	
	<b>TOTAL OF (14):-</b>	<b>0.00</b>	
<b>(15)</b>	<b>E-ADMISSION CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	E-FILING COST PAID	0.00	
	PAYMENT OF TELEPHONE BILL	0.00	
	<b>TOTAL OF (15):-</b>	<b>0.00</b>	
<b>(16)</b>	<b>NSS CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	EXPENDITURE(IF ANY)	0.00	
	<b>TOTAL OF (16):-</b>	<b>0.00</b>	
<b>(17)</b>	<b>ENDOWMENT CASH BOOK :-</b>		
	BANK COM/CHEQUE COST	0.00	
	<b>TOTAL OF (17):-</b>	<b>0.00</b>	
<b>(18)</b>	<b>SEMINAR &amp; WORKSHOP CASH BOOK:-</b>		
	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		
	<b>TOTAL OF (18 ):-</b>	<b>361901.45</b>	
<b>(19)</b>	<b>RUSA FUND CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (19):-</b>	<b>209021587.00</b>	
<b>(20)</b>	<b>PROJECT FUND CASH BOOK:-</b>		
	BANK COM/CHEQUE COST	0.00	
	PROJECT RESEARCH GRANT (OURIP)	3223605.00	
	TEACHER RESEARCH GRANT (OSOU)		
	<b>TOTAL OF (20 ):-</b>	<b>3223605.00</b>	
<b>(21)</b>	<b>ALUMNI CONNECT CASH BOOK :-</b>		
	BANK COM/CHEQUE COST	9.44	
	ALMUNI EXPD.	6425400.00	
	<b>TOTAL OF (21 ):-</b>	<b>6425409.44</b>	
<b>(22)</b>	<b>GIA SALARY &amp; NON-SALARY CASH BOOK :-</b>		
	BANK COM/CHEQUE COST	148.60	
	NPS EMPLOYEE CONTRIBUTION DEPOSITED	7253902.00	
	<b>TOTAL OF (22 ):-</b>	<b>7254050.60</b>	
<b>(23)</b>	<b>SELF-FINANCE CASH BOOK :-</b>		
	BANK COM/CHEQUE COST	301.29	
	FURNITURE	177825.00	

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

**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
<b>(01)</b>	<b>GM</b>		
<b>(A)</b>	<b>GOVT. GRANT EXPENDITURE</b>		
	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		
	<b>TOTAL :-</b>	<b>2112,42,908.00</b>	
<b>(B)</b>	<b>EXPR. OF SELF-FINANCE COURSE FUNDS</b>		

	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	
	<b>TOTAL :-</b>	<b>655,21,623.00</b>	
<b>(C)</b>	<b>EXPR. FROM STUDENT COLLECTION</b>		
	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	
	<b>TOTAL :-</b>	<b>258,56,455.29</b>	
	<b>TOTAL OF (1):-</b>	<b>3026,20,986.29</b>	
<b>(02)</b>	<b>GM UNIVERSITY(GOVT. ACCOUNT) CASH BOOK:-</b>		
	DEPOSIT OF FEES & FINES	0.00	
	DEPOSIT OF H.S.R FEES	0.00	
	OTHERS	0.00	
	<b>TOTAL OF (2):-</b>	<b>0.00</b>	
<b>(03)</b>	<b>GM AUTONOMOUS(GOVT. ACCOUNT) CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (3):-</b>	<b>630,78,774.00</b>	
<b>(04)</b>	<b>GM AUTONOMOUS(PL ACCOUNT) CASH</b>		

	<b>BOOK:-</b>		
	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	
	<b>TOTAL OF (4):-</b>	<b>0.00</b>	
<b>(05)</b>	<b>G.M.UNIVERSITY(EXAM) CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (5):-</b>	<b>11665939.84</b>	
<b>(06)</b>	<b>G.M. AUTONOMOUS (EXAM) CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	300.00	
	PRINTING OF CERTIFICATE	0.00	
	<b>TOTAL OF (6):-</b>	<b>300.00</b>	
<b>(07)</b>	<b>BSC COMP. SCIENCE CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (7):-</b>	<b>1136896.00</b>	
<b>(8)</b>	<b>MSC COMP. SCIENCE</b>		

	<b>CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (8):-</b>	<b>0.00</b>	
<b>(9)</b>	<b>MCA CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (9):-</b>	<b>2247907.00</b>	
<b>(10)</b>	<b>HVET CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (10):-</b>	<b>8032087.99</b>	
<b>(11)</b>	<b>INTEGRATED BED CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (11):-</b>	<b>9707696.00</b>	
<b>(12)</b>	<b>YRC CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	RED-CROSS CAMP EXPR.	0.00	
	<b>TOTAL OF (12):-</b>	<b>0.00</b>	
<b>(13)</b>	<b>INFRASTRUCTURE CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	Payment to Odisha State Police Housing Board for Rcc Cover Slab	190127.00	
	CONTINGENCY	243576.00	
	<b>TOTAL OF (13):-</b>	<b>433703.00</b>	
<b>(14)</b>	<b>UGC CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	REFUND OF UGC GRANT TO ERO(KOLKATA)	0.00	
	<b>TOTAL OF (14):-</b>	<b>0.00</b>	
<b>(15)</b>	<b>E-ADMISSION CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	E-FILING COST PAID	0.00	
	PAYMENT OF TELEPHONE BILL	0.00	
	<b>TOTAL OF (15):-</b>	<b>0.00</b>	
<b>(16)</b>	<b>NSS CASH BOOK:-</b>		
	BANK COM./COST OF CHEQUE BOOK	0.00	
	EXPENDITURE(IF ANY)	0.00	
	<b>TOTAL OF (16):-</b>	<b>0.00</b>	
<b>(17)</b>	<b>ENDOWMENT CASH</b>		



	<b>BOOK :-</b>		
	BANK COM/CHEQUE COST	0.00	
	PATI MEMEORIAL LECTURE	33650.00	
	<b>TOTAL OF (17):-</b>	<b>33650.00</b>	
<b>(18)</b>	<b>SEMINAR &amp; WORKSHOP CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (18 ):-</b>	<b>1094022.64</b>	
<b>(19)</b>	<b>RUSA FUND CASH BOOK:-</b>		
	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	
	<b>TOTAL OF (19):-</b>	<b>28709882.00</b>	
<b>(20)</b>	<b>PROJECT FUND CASH BOOK:-</b>		
	BANK COM/CHEQUE COST	0.94	
	PROJECT RESEARCH GRANT (OURIP)	5098493.00	
	TEACHER RESEARCH GRANT (OSOU)		
	<b>TOTAL OF (20 ):-</b>	<b>5098493.94</b>	
<b>(21)</b>	<b>ALUMNI CONNECT CASH BOOK :-</b>		

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

**(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	
	<b>GRAND TOTAL</b>			<b>375273950.17</b>		<b>373485485.65</b>	<b>1788464.52</b>	

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	
	<b>GRAND TOTAL</b>			<b>328185278.18</b>		<b>328668341.18</b>	<b>-483063.00</b>	

<b>Reconciliation</b>							
<b>PARA.5-1-(A) DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2022:-</b>							
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	
	<b>GRAND TOTAL</b>		<b>328185278. 18</b>	<b>328668341. 18</b>	<b>-483063.00</b>		

**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	<b>1592597.81</b>	<b>1571689.81</b>	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

	<b>GRAND TOTAL</b>		<b>375223950.55</b>	<b>373435486.03</b>	<b>1788464.52</b>	
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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.

		<b>Addition</b>	<b>Deduction</b>	<b>BALANCE</b>
<b>1</b>	<b>GENERAL CASH BOOK -UCO bank -21010110045480</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>989,50,156.53</b>
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	<b>Total addition/deduction</b>	<b>4,550.00</b>	<b>-</b>	
E	Balance arrived in audit			989,54,706.53
F	<b>Pass Book balance as on 31.3.22</b>			<b>989,54,706.53</b>
G	Unreconciled Difference			-
<b>2</b>	<b>ENDOWMENT CASHBOOK -UCO Bank -21010110049501</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>16,91,136.75</b>
b	DED- BD no-835157/ 21.03.2022 not encashed till 31.03.2022		1000000.00	

c	<b>Total addition/deduction</b>	-	<b>10,00,000.00</b>	
d	Balance arrived in audit			6,91,136.75
e	<b>Pass Book balance as on 31.3.22</b>			<b>6,91,136.75</b>
f	Unreconciled Difference			-
<b>3</b>	<b>HVET CASHBOOK - UCO Bank -21010110027868</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>224,00,331.61</b>
b	Add - Ch-000318/24.03.2022 has not been encashed till 31.03.2022	4,85,000.00		
C	<b>Total addition/deduction</b>	<b>4,85,000.00</b>	-	
D	Balance arrived in audit			228,85,331.61
E	<b>Pass Book balance as on 31.3.22</b>			<b>228,85,331.61</b>
F	Unreconciled Difference			-
<b>4</b>	<b>PROJECT FUND CASHBOOK -UCO Bank-21010110053331</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>23,65,123.75</b>
b	Add - FFD Interest received in FY 2021-22 due to Flexi Account	20,387.00		
c	<b>Total addition/deduction</b>	<b>20,387.00</b>	-	
d	Balance arrived in audit			23,85,510.75
e	<b>Pass Book balance as on 31.3.22</b>			<b>23,85,510.75</b>
f	Unreconciled Difference			-
<b>5</b>	<b>SELF FINANCE CASHBOOK -UCO Bank-21010110056547</b>			
a	<b>Balance as per cash book on 31.03.22</b>			<b>38,99,370.32</b>
b	Add- Ch no-000023/03.03.2022 has not been encashed till	7,000.00		

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

**FOR THE YEAR 2022-23**

		Addition	Deduction	BALANCE
<b>1</b>	<b>GENERAL CASHBOOK-UCO bank -21010110045480</b>			
a	<b>Balance as per cash book on 31.03.23</b>			<b>988,39,828.28</b>
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	<b>Total addition/deduction</b>	<b>7,37,425.20</b>	-	
g	Balance arrived in audit			995,77,253.48
h	<b>Pass Book balance as on 31.3.23</b>			<b>995,77,253.48</b>
i	Unreconciled Difference			-
<b>2</b>	<b>GENERAL CASHBOOK-UCO bank -21010210000229</b>			
a	<b>Balance as per cash book on 31.03.23</b>			<b>1274,12,540.70</b>
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	<b>Total addition/deduction</b>	<b>10,08,537.11</b>	-	
g	Balance arrived in audit			1284,21,077.81
h	<b>Pass Book balance as on 31.3.23</b>			<b>1284,21,077.81</b>
i	Unreconciled Difference			-
<b>3</b>	<b>PROJECT FUND CASHBOOK -UCO Bank-21010110053331</b>			
a	<b>Balance as per cash book on 31.03.23</b>			<b>15,71,689.81</b>
b	Add - FFD Interest received in FY 2022-23 due to Flexi Account	20,908.00		
c	<b>Total addition/deduction</b>	<b>20,908.00</b>	-	
d	Balance arrived in audit			15,92,597.81
e	<b>Pass Book balance as on 31.3.23</b>			<b>15,92,597.81</b>
f	Unreconciled Difference			-
<b>4</b>	<b>OHEEP FUND UCO BANK - 21010110054215</b>			
a	<b>Balance as per cash book on 31.03.23</b>			<b>169,33,045.00</b>
b	Add - FFD Interest received in FY 2022-23 due to Flexi Account	21,594.21		
c	<b>Total addition/deduction</b>	<b>21,594.21</b>	-	
d	Balance arrived in audit			1,69,54,639.21
e	<b>Pass Book balance as on 31.03.23</b>			<b>1,69,54,639.21</b>
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(Glass Fitted)	7	0	<b>7</b>	0	7	
7	Long Bench(Wooden)	268	0	<b>268</b>	0	268	
8	Long Bench(Iron)	69	0	<b>69</b>	0	69	
9	Long Bench(Plywood)	219	0	<b>219</b>	0	219	
10	Book selves(wood)	32	0	<b>32</b>	0	32	
11	Book selves(Iron)	297	0	<b>297</b>	0	297	
12	Desk	100	150	<b>250</b>	0	250	
13	Chair(wood)	303	0	<b>303</b>	0	303	
14	Chair(Iron)	90	0	<b>90</b>	0	90	
15	Chair(Executive) High Back	130	353	<b>483</b>	0	483	
16	Ceiling Fan	369	15	<b>384</b>	0	384	
17	Stand Fan	9	0	<b>9</b>	0	9	
18	Wall Fan	25	1	<b>26</b>	0	26	
19	Fire Extinguisher	15	0	<b>15</b>	0	15	
20	Generator	2	0	<b>2</b>	0	2	
21	Inverter	15	4	<b>19</b>	0	19	
22	Laptop	4	0	<b>4</b>	0	4	
23	Microphone	3	0	<b>3</b>	0	3	
24	Printer	59	2	<b>61</b>	0	61	
25	Podium	9	0	<b>9</b>	0	9	
26	Projector(Multi)	2	0	<b>2</b>	0	2	
27	Projector(LCD)	10	0	<b>10</b>	0	10	
28	Projector Screen	6	0	<b>6</b>	0	6	
29	TV(LED)	1	2	<b>3</b>	0	3	
30	Tube Light	442	0	<b>442</b>	0	442	
31	Teacher's Table	154	0	<b>154</b>	0	154	
32	Computer Table	48	0	<b>48</b>	0	48	
33	Officer Table	93	60	<b>153</b>	0	153	
34	UPS	111	0	<b>111</b>	0	111	
35	Xerox	14	0	<b>14</b>	0	14	

	Machine						
36	Exhaust Fan	19	0	<b>19</b>	0	19	
37	Laboratory Table	29	0	<b>29</b>	0	29	
38	Stoll(Wooden)	228	0	<b>228</b>	0	228	
39	Inverter Battery	5	0	<b>5</b>	0	5	
40	Refrigerator	4	0	<b>4</b>	0	4	
41	Scanner	4	0	<b>4</b>	0	4	
42	Stabilizer	20	0	<b>20</b>	0	20	
43	Iron Rack	2	1	<b>3</b>	0	3	
44	Wooden Rack	1	0	<b>1</b>	0	1	
45	Wooden Almirah	4	0	<b>4</b>	0	4	
46	M.S. Rack	4	0	<b>4</b>	0	4	
47	Sound Box	3	0	<b>3</b>	0	3	
48	Vacuum cleaner	3	0	<b>3</b>	0	3	
49	Wooden Chair	232	0	<b>232</b>	0	232	
50	Xerox Machine(Colour)	1	0	<b>1</b>	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	
	<b>GRAND TOTAL</b>	<b>2817488 0.00</b>	<b>0.00</b>	<b>2817488 0.00</b>	<b>382287. 00</b>		<b>2855716 7.00</b>		<b>2855716 7.00</b>	<b>0.00</b>	

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	
	<b>GRAND TOTAL</b>	<b>2781076 5.00</b>	<b>0.00</b>	<b>2781076 5.00</b>	<b>364115. 00</b>		<b>2817488 0.00</b>		<b>2817488 0.00</b>	<b>0.00</b>	

**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

	<b>GRAND TOTAL</b>		<b>2817488.00</b>						
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**FOR THE YEAR 2022-23:-**

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 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
	<b>GRAND TOTAL</b>		<b>28557167.00</b>						

**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	
	<b>GRAND TOTAL</b>		<b>319879 04.00</b>	<b>120402 70.00</b>	<b>440281 74.00</b>	<b>266154 90.00</b>		<b>174126 84.00</b>		<b>174126 84.00</b>	<b>0.00</b>	

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	
	<b>GRAND TOTAL</b>		<b>401817 70.00</b>	<b>751177 0.00</b>	<b>476935 40.00</b>	<b>157056 36.00</b>		<b>319879 04.00</b>		<b>319879 04.00</b>	<b>0.00</b>	

**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
	<b>TOTAL</b>	<b>40181770. 00</b>	<b>7511770.0 0</b>	<b>47708540. 00</b>	<b>15705636. 00</b>	<b>31987904. 00</b>	<b>31987904. 00</b>	<b>0.00</b>

**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
	<b>TOTAL</b>	<b>31987904.00</b>	<b>12040270.00</b>	<b>44028174.00</b>	<b>26615490.00</b>	<b>17412684.00</b>	<b>17412684.00</b>	<b>0.00</b>

**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
<b>TOTAL</b>	<b>40181770.00</b>	<b>7511770.00</b>	<b>47693540.00</b>	<b>15705636.00</b>	<b>31987904.00</b>

**FOR THE YEAR 2022-23:-**

<b>YEARWISE BREAKUP OF ADVANCE AS ON 31.03.2023</b>					
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
<b>TOTAL</b>	<b>31987904.00</b>	<b>12040270.00</b>	<b>44028174.00</b>	<b>26615490.00</b>	<b>17412684.00</b>

**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	<b>2015-16:-</b>	96(A)/28.03.2016	66,08,884.00	Infrastructure Dev. Work
		<b>TOTAL:-</b>		<b>66,08,884.00</b>	
2	Executive Engg.(PH-Div-1), Sambalpur	<b>2016-17:-</b>	123(A)/01.12.16	157,00,000.00	Renovation of W/S,S/I & S/D

		<b>TOTAL:-</b>		<b>157,00,000.00</b>	
3	SRI DASHARATHI PRADHAN, EDU	<b>2019-20</b>	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
		<b>TOTAL:-</b>		<b>5,57,350.00</b>	
7	DR. Ranjan Kumar Sahoo, Statistic	<b>2020-21</b>	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
		<b>TOTAL:-</b>		<b>1,01,000.00</b>	
11	M/S IDCOL SOFTWARE LTD.	<b>2021-22:-</b>	315/04.01.2022	2,02,488.00	E-OFFICE IMPLE MENTATION
		<b>TOTAL:-</b>		<b>2,02,488.00</b>	
12	SMT DIBYANI SHUKLA, PEO	<b>2021-22</b>	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
			<b>TOTAL:-</b>	<b>17,79,182.00</b>	
			<b>Cash BookTotal:-</b>	<b>249,48,904.00</b>	
<b>2</b>	<b>G.M.University( EXAM) Cash Book:-</b>				
1	DR PRAMOD KUMAR SAMAL, PHY	<b>2020-21</b>	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		<b>TOTAL:-</b>		<b>11,00,000.00</b>	
5	DR DEBASIS BEHERA	<b>2021-22</b>	NIL/25.01.2022	650000	PREPARE OF QUESTION
6	DR DEBASIS BEHERA		NIL/11.03.2022	700000	PREPARE OF QUESTION
		<b>TOTAL:-</b>		<b>13,50,000.00</b>	
		<b>Cash BookTotal:-</b>		<b>24,50,000.00</b>	
<b>3</b>	<b>HVET Cash Book:-</b>				
1	R K PRADHAN RETIERED PROF	<b>2019-20</b>		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
		<b>TOTAL:-</b>		<b>40,00,000.00</b>	
1	DR. SITAKA PANDA,POL.Sc	<b>2020-21</b>	115/20.03.2021	30,000.00	MO COLLEGE ABHIYAN PROGRAMME
		<b>TOTAL:-</b>		<b>30,000.00</b>	
1	SRI TRINATH HOTA, PA TO VC	<b>2021-22</b>	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 IMPLE MENTATION MEETING
7	DR CHANDAN SAHU,RO		14.02.2022	5000.00	E OFFICE INAUGURATION
		<b>TOTAL:-</b>		<b>1,08,000.00</b>	
		<b>Cash BookTotal:-</b>		<b>41,38,000.00</b>	
<b>4</b>	<b>Seminar Cash Book:-</b>				
1	DR. MOHIN MOHAMMAD , PHIL	<b>2019-20</b>	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
		<b>TOTAL:-</b>		<b>2,45,000.00</b>	
1	DR GYANARANJAN SWAIN, POL. Sc	<b>2020-21</b>	45/04.03.2021	5,000.00	CELEBRATION OF WOMENS DAY
		<b>TOTAL:-</b>		<b>5,000.00</b>	
1	DR UMA CHARAN PATI, ECONOMICS	<b>2021-22</b>	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 JHAN KAR,COMMERC E		37/10.03.2022	50000	NATIONAL SEMINAR
		<b>TOTAL:-</b>		<b>88,500.00</b>	

		<b>Cash BookTotal:-</b>		<b>3,38,500.00</b>	
<b>5</b>	<b>Self Finance Cash Book:-</b>				
1	MISS SHAKUNTALA SINGH, JAS	<b>2021-22</b>	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
		<b>Cash BookTotal:-</b>		<b>61,500.00</b>	
<b>6</b>	<b>Computer Science Cash Book:-</b>				
1	DR MADHUMITA PANDA,COMPUTER SCIENCE	<b>2021-22</b>	10.11.2021	16000	IMPEREST MONEY
		<b>Cash BookTotal:-</b>		<b>16,000.00</b>	
<b>7</b>	<b>Integrated BEd Cash Book:-</b>				
1	DR PARTHA SARATHI MALLIK	<b>2021-22</b>	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
		<b>Cash BookTotal:-</b>		<b>35,000.00</b>	
		<b>Grand Total:-</b>		<b>319,87,904.00</b>	

**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	<b>G.M.University( GEN) Cash Book:-</b>				
1	Executive Engg.(PH-Div-1), Sambalpur	<b>2016-17:-</b>	123(A)/01.12.16	39,73,784.00	Renovation of W/S,S/I & S/D
		<b>TOTAL:-</b>		<b>39,73,784.00</b>	
1	SRI DASHARATHI PRADHAN, EDU	<b>2019-20</b>	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
		<b>TOTAL:-</b>		<b>5,12,350.00</b>	
1	DR. PRADOSH KU ACARYA,BOT	<b>2020-21</b>	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
		<b>TOTAL:-</b>		<b>20,000.00</b>	
1	DR PRADOSH KUMAR ACHAR YA,BOTANY	<b>2021-22</b>	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
		<b>TOTAL:-</b>		<b>8,55,700.00</b>	
1	DR PRADOSH KUMAR ACHARYA, BOTANY	<b>2022-23</b>	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
		<b>TOTAL:-</b>		<b>21,95,100.00</b>	
		<b>Cash BookTotal:-</b>		<b>75,56,934.00</b>	
<b>2</b>	<b>G.M.University( EXAM) Cash Book:-</b>				
1	DR DEBASIS BEHERA	<b>2021-22</b>	NIL/11.03.2022	700000	PREPARE OF QUESTION
		<b>TOTAL:-</b>		<b>7,00,000.00</b>	
1	DR DEBASIS BEHERA	<b>2022-23</b>	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
		<b>TOTAL:-</b>		<b>75,00,000.00</b>	
		<b>Cash BookTotal:-</b>		<b>82,00,000.00</b>	
<b>3</b>	<b>HVET Cash Book:-</b>				
1	SRI AMIT KUMAR HOTA, JAS	<b>2021-22</b>	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
		<b>TOTAL:-</b>		<b>79,000.00</b>	
		<b>2022-23</b>			
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
		<b>TOTAL:-</b>		<b>2,00,000.00</b>	
		<b>Cash BookTotal:-</b>		<b>2,79,000.00</b>	
4	<b>Seminar Cash Book:-</b>				
1	DR P MURALIDHAR SHARMA, ENGLISH	<b>2021-22</b>	36/24.02.2022	8500	SRIMAD SAHU LECTURE SERIES
2	SRI SUBASH CHANDRA JHAN KAR,COMMERC E		37/10.03.2022	50000	NATIONAL SEMINAR
		<b>TOTAL:-</b>		<b>58,500.00</b>	
1	DR P MURALIDHAR SHARMA, ENGLISH	<b>2022-23</b>	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
				<b>9,18,250.00</b>	
		<b>Cash BookTotal:-</b>		<b>9,76,750.00</b>	
<b>5</b>	<b>Self Finance Cash Book:-</b>				
1	DR SUSANTA KUMAR DAS, PROF OF PHYSICS	<b>2021-22</b>	18/08.11.2021	15000	DEPT. IMPREST MONEY-BSC IST
		<b>TOTAL:-</b>		<b>15,000.00</b>	
1	DR SRINIBASH DASH, MBA	<b>2022-23</b>	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
		<b>TOTAL:-</b>		<b>1,22,000.00</b>	
		<b>Cash BookTotal:-</b>		<b>1,37,000.00</b>	
<b>6</b>	<b>Integrated BEd Cash Book:-</b>				
1	DR PARTHA SARATHI MALLIK	<b>2022-23</b>	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
		<b>TOTAL:-</b>		<b>2,63,000.00</b>	
		<b>Cash BookTotal:-</b>		<b>2,63,000.00</b>	
		<b>Grand Total:-</b>		<b>174,12,684.00</b>	

**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	<b>G.M.Universit y(GEN) Cash Book:-</b>					
	Executive Engg.(R & B-Div-1), Sambalpur	<b>2017-18:-</b>	21.04.2017	1,04,49,796.00	Infrastructure Dev. Work	
			<b>TOTAL</b>	<b>10449796.00</b>		
	DR SAROJA MEHER, COMM	<b>2018-19</b>	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	
			<b>TOTAL</b>	<b>1,65,000.00</b>		
	DR. RAKESH KU MISHRA,	<b>2019-20</b>	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					
			<b>TOTAL</b>	<b>3,36,840.00</b>		
	DR.Parthasara thi Mallick,Edn.	<b>2020-21</b>	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	
			<b>TOTAL</b>	<b>8,69,000.00</b>		
	SMT DIBYANI SHUKLA, PEO	<b>2021-22</b>	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
			<b>TOTAL</b>	<b>173100.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>119,93,736.00</b>		
<b>2</b>	<b>GM University</b>					

	<b>Exam Cash Book</b>					
	SRI PRAMOD KUMAR SAMAL	<b>2021-22</b>	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
			<b>TOTAL</b>	<b>3500000.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>3500000.00</b>		
<b>3</b>	<b>HVET Cash Book</b>					
	DHARMARAJ BAG LECT SANSKRIT	<b>2018-19</b>	1.10.18	13,900.00	PLATINUM JUBILEE	
			<b>TOTAL</b>	<b>13900.00</b>		
	DR DILLIP KUMAR PARIDA, PA TP REGISTRAR	<b>2021-22</b>	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
			<b>TOTAL</b>	<b>145000.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>158900.00</b>		
<b>4</b>	<b>Seminar and Workshop Cash Book</b>					
	DR NIRJHARANI TRIPATHY, ENGLISH	<b>2021-22</b>	01.11.2021	3000.00	VIGILANCE AWARENESS WEEK	31/04.12.2021
			<b>TOTAL</b>	<b>3000.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>3000.00</b>		
<b>5</b>	<b>Self Finance Cash Book</b>					
	SRI SURANGA BARIK, JAS	<b>2021-22</b>	07/02.07.2021	50000.00	SYNDICATE MEETING ON 02.07.2021	22/07.12.2021
			<b>TOTAL</b>	<b>50000.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>50000.00</b>		
			<b>GRAND TOTAL</b>	<b>157,05,636.00</b>		

**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					

	<b>Book:-</b>					
	Executive Engg.(R & B-Div-1), Sambalpur	<b>2015-16:-</b>	96(A)/28.03.2016	66,08,884.00	Infrastructure Dev. Work	
			<b>TOTAL:-</b>	<b>66,08,884.00</b>		
	Executive Engg.(PH-Div-1), Sambalpur	<b>2016-17:-</b>	123(A)/01.12.16	11726216.00	Renovation of W/S,S/I & S/D	
			<b>TOTAL:-</b>	<b>11726216.00</b>		
	DR. RAKESH KU MISHRA, SNS	<b>2019-20</b>	2/21.09.19	45,000.00	NCC EXPENSES	
			<b>TOTAL:-</b>	<b>45,000.00</b>		
	DR. Ranjan Kumar Sahoo, Statistic	<b>2020-21</b>	277/03.02.2021	73,000.00	IMPREST MONEY	
	DR. SADAN KU PAUL, HINDI		448/25.03.2021	8,000.00	IMPREST MONEY	
			<b>TOTAL:-</b>	<b>81,000.00</b>		
	SMT DIBYANI SHUKLA, PEO	<b>2021-22</b>	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.	<b>2021-22:-</b>	315/04.01.202 2	202488.00	E-OFFICE IMP LEMENTATIO N	
			<b>TOTAL</b>	<b>1125970.00</b>		
	DR UMA CHARAN PATI, ECONOMICS	<b>2022-23</b>	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
			<b>TOTAL</b>	<b>592250.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>20179320.00</b>		
<b>2</b>	<b>GM University Exam Cash Book</b>					
	DR PRAMOD KUMAR SAMAL, PHY	<b>2020-21</b>	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	
			<b>TOTAL:-</b>	<b>11,00,000.00</b>		
	DR DEBASIS BEHERA	<b>2021-22</b>	NIL/25.01.2022	650000.00	PREPARE OF QUESTION	



			<b>TOTAL:-</b>	<b>650000.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>1750000.00</b>		
<b>3</b>	<b>HVET Cash Book</b>					
	R K PRADHAN RETIERED PROF	<b>2019-20</b>		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	
			<b>TOTAL:-</b>	<b>40,00,000.00</b>		
	DR. SITAKA P ANDA,POL.Sc	<b>2020-21</b>	115/20.03.202 1	30,000.00	MO COLLEGE ABHIYAN PROGRAMME	
			<b>TOTAL:-</b>	<b>30,000.00</b>		
	SRI TRINATH HOTA, PA TO VC	<b>2021-22</b>	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	
			<b>TOTAL:-</b>	<b>29000.00</b>		
	DR SIKATA PANDA, POL. SCIENCE	<b>2022-23</b>	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 INA U	74/08.12.2022

					GURATION	
			<b>TOTAL:-</b>	<b>175670.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>4234670.00</b>		
<b>4</b>	<b>Seminar and Workshop Cash Book</b>					
	DR. MOHIN MOHAMMAD , PHIL	<b>2019-20</b>	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	
			<b>TOTAL:-</b>	<b>2,45,000.00</b>		
	DR GYANARA NJAN SWAIN, POL. Sc	<b>2020-21</b>	45/04.03.2021	5,000.00	CELEBRATION OF WOMENS DAY	
			<b>TOTAL:-</b>	<b>5,000.00</b>		
	DR UMA CHARAN PATI, ECONOMICS	<b>2021-22</b>	33/07.02.2022	30000.00	54TH ODISHA ECONOMIC CONFERENCE	
			<b>TOTAL:-</b>	<b>30000.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>280000.00</b>		
<b>5</b>	<b>Self Finance Cash Book</b>					
	MISS SHAKUNTALA SINGH, JAS	<b>2021-22</b>	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
			<b>TOTAL:-</b>	<b>46500.00</b>		
			<b>CASH BOOK</b>	<b>46500.00</b>		

			TOTAL			
<b>6</b>	<b>Computer Science Cash Book</b>					
	DR MADHUMITA PANDA, COMPUTER SCIENCE	<b>2021-22</b>	10.11.2021	16000.00	IMPEREST MONEY	08-19/21.04.2022
			<b>TOTAL:-</b>	<b>16000.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>16000.00</b>		
<b>7</b>	<b>Integrated BEd Cash Book:-</b>					
	DR PARTHA SARATHI MALLIK	<b>2021-22</b>	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
			<b>TOTAL:-</b>	<b>35,000.00</b>		
	DR PARTHA SARATHI MALLIK	<b>2022-23</b>	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
			<b>TOTAL:-</b>	<b>74000.00</b>		
			<b>CASH BOOK TOTAL</b>	<b>1,09,000.00</b>		
			<b>GRAND TOTAL</b>	<b>26615490.00</b>		

**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
<b>ADVANCE FOR MORE THAN ONE YEAR</b>					
1	<b>G.M.University( GEN) Cash Book:-</b>				
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
		<b>TOTAL:-</b>		<b>20,000.00</b>	
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 VOLLEYBALL
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
		<b>TOTAL:-</b>		<b>8,55,700.00</b>	
			<b>Cash BookTotal:-</b>	<b>8,75,700.00</b>	
2	<b>G.M.University( EXAM) Cash Book:-</b>				
1	DR DEBASIS	<b>2021-22</b>	NIL/11.03.2022	700000.00	PREPARE OF

	BEHERA				QUESTION
		<b>TOTAL:-</b>		<b>7,00,000.00</b>	
			<b>Cash BookTotal:-</b>	<b>7,00,000.00</b>	
<b>3</b>	<b>HVET Cash Book:-</b>				
1	SRI AMIT KUMAR HOTA, JAS	<b>2021-22</b>	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
		<b>TOTAL:-</b>		<b>79,000.00</b>	
			<b>Cash BookTotal:-</b>	<b>79,000.00</b>	
<b>4</b>	<b>Seminar Cash Book:-</b>				
1	DR P MURALIDHAR SHARMA, ENGLISH	<b>2021-22</b>	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
		<b>TOTAL:-</b>		<b>58,500.00</b>	
			<b>Cash BookTotal:-</b>	<b>58,500.00</b>	
<b>5</b>	<b>Self Finance Cash Book:-</b>				
1	DR SUSANTA KUMAR DAS, PROF OF PHYSICS	<b>2021-22</b>	18/08.11.2021	15000.00	DEPT. IMPREST MONEY-BSC IST
		<b>TOTAL:-</b>		<b>15,000.00</b>	
			<b>Cash BookTotal:-</b>	<b>15,000.00</b>	
			<b>Grand Total:-</b>	<b>17,28,200.00</b>	

**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	
	<b>GRAND TOTAL</b>	<b>225561572.98</b>	<b>270360434.00</b>	<b>495922006.98</b>	<b>387671438.00</b>		<b>108250568.98</b>	

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	
	<b>GRAND TOTAL</b>	<b>108250568.98</b>	<b>266494059.00</b>	<b>374744627.98</b>	<b>243182035.00</b>		<b>131562592.98</b>	

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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
		<b>Total:-</b>	<b>6,258.00</b>	<b>1,35,000.00</b>	<b>1,41,258.00</b>	<b>0</b>	<b>1,41,258.00</b>	<b>0.00</b>
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	<b>100.00</b>
		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	<b>0.00</b>
		<b>Total:-</b>	<b>136,77,240 .00</b>	<b>902,78,960 .00</b>	<b>1039,56,20 0.00</b>	<b>488,86,224 .00</b>	<b>550,69,976 .00</b>	<b>47.03</b>
<b>3</b>	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	<b>100.00</b>
		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	<b>100.00</b>
		AFA-CUM- DEY.SECY TO GOVT DHE NO.4 297/03.03. 2020	0.22	0.00	0.22		0.22	<b>0.00</b>
		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	<b>100.00</b>
		AFA-CUM- DEY.SECY TO GOVT DHE NO.19194	0	10,00,000	10,00,000. 00	10,00,000	0.00	<b>100.00</b>

		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
		<b>Total:-</b>	<b>99,25,923. 22</b>	<b>1447,97,00 0.00</b>	<b>1547,22,92 3.22</b>	<b>1243,76,37 6.00</b>	<b>303,46,547 .22</b>	<b>80.39</b>
<b>4</b>	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
		<b>Total:-</b>	<b>12,34,665. 00</b>	<b>0.00</b>	<b>12,34,665. 00</b>	<b>0.00</b>	<b>12,34,665. 00</b>	<b>0.00</b>
<b>5</b>	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	<b>33.11</b>
		<b>Total:-</b>	<b>18,01,022. 76</b>	<b>0.00</b>	<b>18,01,022. 76</b>	<b>10,09,752. 00</b>	<b>7,91,270.7 6</b>	<b>56.07</b>
<b>6</b>	RUSA GRANT		1791,91,46 4.00	298,29,474 .00	2090,20,93 8.00	2090,20,93 8.00	0.00	<b>100.00</b>
		<b>Total:-</b>	<b>1791,91,46 4.00</b>	<b>298,29,474 .00</b>	<b>2090,20,93 8.00</b>	<b>2090,20,93 8.00</b>	<b>0.00</b>	<b>100.00</b>
<b>7</b>	OHEPEE		195,00,000 .00	0.00	195,00,000 .00	11,54,543. 00	183,45,457 .00	<b>5.92</b>
		<b>Total:-</b>	<b>195,00,000 .00</b>	<b>0.00</b>	<b>195,00,000 .00</b>	<b>11,54,543. 00</b>	<b>183,45,457 .00</b>	<b>5.92</b>
<b>8</b>	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	<b>63.55</b>
		PROJECT RESEARC GRANT (DAIC)	0.00	2,46,000.0 0	2,46,000.0 0	2,40,600.0 0	5,400.00	<b>97.80</b>
		PROJECT RESEARC GRANT (OURIIP SEED))	0.00	6,05,000.0 0	6,05,000.0 0	0.00	6,05,000.0 0	<b>0.00</b>
		<b>Total:-</b>	<b>2,25,000.0 0</b>	<b>53,20,000. 00</b>	<b>55,45,000. 00</b>	<b>32,23,605. 00</b>	<b>23,21,395. 00</b>	<b>58.14</b>
		<b>GRAND TOTAL</b>	<b>2255,61,57 2.98</b>	<b>2703,60,43 4.00</b>	<b>4959,22,00 6.98</b>	<b>3876,71,43 8.00</b>	<b>1082,50,56 8.98</b>	<b>78.17</b>

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 Un- spent 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
		<b>Total:-</b>	<b>1,41,258.00</b>	<b>0.00</b>	<b>1,41,258.00</b>	<b>0</b>	<b>1,41,258.00</b>	<b>0.00</b>
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
		<b>Total:-</b>	<b>550,69,976.00</b>	<b>229,47,844.00</b>	<b>780,17,820.00</b>	<b>529,42,778.00</b>	<b>250,75,042.00</b>	<b>67.86</b>
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	<b>100.00</b>
		AFA-CUM-DEY.SECY TO GOVT DHE NO.310 DT .03.01.2022	2000000.00		20,00,000.00	2000000.00	0.00	<b>100.00</b>
		AFA-CUM-DEY.SECY TO GOVT DHE NO.XXX DT.XXX		244534.00	2,44,534.00	244534.00	0.00	<b>100.00</b>
		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	<b>100.00</b>
		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	<b>100.00</b>
		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	<b>100.00</b>
		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	<b>100.00</b>
		AFA-CUM-DEY.SECY TO GOVT DHE	0	375,00,000	375,00,000.00	12111189	253,88,811.00	<b>32.30</b>

		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	<b>0.00</b>
		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	<b>0.00</b>
		<b>Total:-</b>	<b>303,46,547 .22</b>	<b>2139,46,58 5.00</b>	<b>2442,93,13 2.22</b>	<b>1574,52,27 0.00</b>	<b>868,40,862 .22</b>	<b>64.45</b>
<b>4</b>	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	<b>0.00</b>
		<b>Total:-</b>	<b>12,34,665. 00</b>	<b>0.00</b>	<b>12,34,667. 00</b>	<b>0.00</b>	<b>12,34,669. 00</b>	<b>0.00</b>
<b>5</b>	BHIMA BHOI RES EARC H CHAIR		0.00	11,83,000. 00	11,83,000. 00	31589.24	11,51,411	<b>2.67</b>
		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	<b>100.00</b>
		<b>Total:-</b>	<b>7,91,270.7 6</b>	<b>11,83,000. 00</b>	<b>19,74,270. 76</b>	<b>8,22,860.0 0</b>	<b>11,51,410. 76</b>	<b>41.68</b>
<b>6</b>	RUSA GRANT		0	287,09,882 .00	287,09,882 .00	287,09,882 .00	0.00	<b>100.00</b>
		<b>Total:-</b>	<b>0.00</b>	<b>287,09,882 .00</b>	<b>287,09,882 .00</b>	<b>287,09,882 .00</b>	<b>0.00</b>	<b>100.00</b>
<b>7</b>	OHEPEE		18345457	233,66,180 .00	417,11,637 .00	268,65,634 .00	148,46,003 .00	<b>64.41</b>
		<b>Total:-</b>	<b>183,45,457 .00</b>	<b>233,66,180 .00</b>	<b>417,11,637 .00</b>	<b>268,65,634 .00</b>	<b>148,46,003 .00</b>	<b>64.41</b>
<b>8</b>	PROJECT GRANT	PROJECT RESEARC H GRANT (OURIP)	1710995.0 0	675700.00	2386695.0 0	1486543.0 0	900152.00	<b>62.28</b>



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

**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
	<b>TOTAL:-</b>	<b>225561572.98</b>	<b>270360434.00</b>	<b>387671438.00</b>	<b>108250568.98</b>

**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
	<b>TOTAL:-</b>	<b>108250568.98</b>	<b>266494059.00</b>	<b>243182035.00</b>	<b>131562592.98</b>

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	
	<b>GRAND TOTAL</b>	<b>258063903.32</b>	<b>243182035.00</b>	<b>501245938.32</b>	<b>301343194.00</b>		<b>199902744.32</b>	

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	
	<b>GRAND TOTAL</b>	<b>209739528.02</b>	<b>387671438.00</b>	<b>597410966.02</b>	<b>339347062.70</b>		<b>258063903.32</b>	

**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
			<b>TOTAL</b>	<b>3393,47,062.70</b>		

**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

			<b>TOTAL</b>	<b>3013,43,194.0</b>		
				<b>0</b>		

**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.

<b>YEAR WISE BREAK UP OF PENDENCY Ucs.AS ON 31.03.2022</b>					
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
	<b>TOTAL</b>	<b>209739528.02</b>	<b>387671438.00</b>	<b>339347062.70</b>	<b>258063903.32</b>

<b>YEAR WISE BREAK UP OF PENDENCY Ucs.AS ON 31.03.2023</b>					
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
	<b>TOTAL</b>	<b>258063903.32</b>	<b>243182035.00</b>	<b>301343194.00</b>	<b>199902744.32</b>

**Audit Remarks:-**

**(1)Less Submission of UC in respect of utilized Grants & Huge pendency of UC for submission as on 31<sup>st</sup> 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](mailto: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
		<b>TOTAL</b>	<b>523768.00</b>	

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 favourof 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 thecontract for claiming liquidated damage at 0.5% of the price of the delayeddelivered 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 forprocurement 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
<b>RUSA CASH BOOK</b>				
	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
	<b>GRAND TOTAL</b>	<b>12524961.00</b>	<b>0.5 % of Rs12524961.00= Rs 62624.80 or say Rs 62625.00</b>	

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 TaxReply 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
	<b>GRAND TOTAL</b>	<b>91790.00</b>	<b>2 % of Rs 91790.00= Rs 1835.80 or say 1836.00</b>	

**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 irregular 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	
<b>Total</b>		<b>362,76,7 93.00</b>					<b>1041,51, 945.00</b>	<b>999,71 ,086.00</b>	<b>0.00</b>

**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	
<b>Total</b>		<b>116,39,560.00</b>			<b>342,34,000.00</b>		<b>2845262.00</b>	<b>97,68,000.00</b>	

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

**Rule-3.4 Realization of deposits :-**

(1) Whenever a deposit work is to be undertaken, the deposit should be realised before any liability is incurred on the work. 1% of the anticipated project cost should be realised before preparation of preliminary estimates. In addition to the outlay on the work in the preliminary estimate, departmental charges at such percentages as are prescribed by the Government of India from time to time shall also be realized in advance. No interest will be allowed on sums deposited from any source, including private contributions.

(2) In the case of deposit works of autonomous bodies which are financed entirely from Government grants, and from whom receipt of deposits is assured, 33-1/3% of the estimated cost of the work **or 10% of the estimated cost of the work at the time of requisition/issue of A/A & E/S and balance amount i.e. 23-1/3% of the estimated cost of the work before award of work** may be got deposited in advance. Thereafter, the expenditure incurred may be got reimbursed through monthly bills simultaneously with rendering of monthly accounts on the progress of work. The deposit of 33-1/3% obtained **as mentioned above** should be retained for adjustment against the last portion of the estimated expenditure. (Modified vide OM DG/MAN/288 dt.06.09.2013)(**Important**)

(3) The Executive Engineers should regularly send these statements to enable the adjustment of outstanding amounts in the books of the clients, and to avoid difficulties in reconciliation of accounts relating to deposit works after passage of time.

(4) The Executive Engineers should also send a quarterly report to the clients showing the amount deposited and the expenditure incurred against each of the works for settlement of accounts.

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

In this connection the Local authority is requested to furnish the certified copy of Estimate, monthly statement of Expenditure regarding Progress of Deposit works on obtaining from the concerned Executing Agencies along with Asset register of this University regarding taken over of completed buildings or proposed works from the concerned Executing Agencies & statement of settlement of accounts against outstanding deposit amount as on 31<sup>st</sup> March 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 31<sup>st</sup> March 2023.

An abstract position containing the details of Receipt/Purposes & Mode of Expenditure/ UC submitted as on 31<sup>st</sup> 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 Submission	UC submitted 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 Fluorescence 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
	<b>Asset over Liabilities</b>	<b>307577472.05</b>		<b>Liabilities over Asset</b>	
	<b>Grand Total:-</b>	<b>419405326.03</b>		<b>Grand Total:-</b>	<b>419405326.03</b>

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

<b>ACTUAL STUDENT'S STRENGTH</b>										
<b>U.G.- ARTS / SCIENCE / COMMERCE / BBA / BSC.IST. / B. Ed. CLASSES FOR THE ACADEMIC SESSION 2021-22 (UG First year)</b>										
<b>GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR SAMBALPUR</b>										
Class	Sanctioned	Actual	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength	Strength	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
<b>+3 Arts 1st Year</b>	<b>572</b>	<b>526</b>	<b>107</b>	<b>181</b>	<b>49</b>	<b>66</b>	<b>57</b>	<b>66</b>	<b>213</b>	<b>313</b>
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
<b>+3 Science 1st Year</b>	<b>304</b>	<b>275</b>	<b>79</b>	<b>85</b>	<b>32</b>	<b>19</b>	<b>29</b>	<b>31</b>	<b>140</b>	<b>135</b>
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
<b>+3 Commerce 1st Year</b>	<b>384</b>	<b>380</b>	<b>115</b>	<b>117</b>	<b>40</b>	<b>32</b>	<b>41</b>	<b>35</b>	<b>196</b>	<b>184</b>
<b>BBA 1st Year</b>	<b>64</b>	<b>64</b>	<b>26</b>	<b>25</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>35</b>	<b>29</b>
<b>BSCIST 1st year</b>	<b>48</b>	<b>47</b>	<b>29</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>37</b>	<b>10</b>
<b>BA BED 1st Year</b>	<b>50</b>	<b>50</b>	<b>6</b>	<b>23</b>	<b>3</b>	<b>7</b>	<b>3</b>	<b>8</b>	<b>12</b>	<b>38</b>
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
<b>BSC B.ED 1st year</b>	<b>50</b>	<b>50</b>	<b>8</b>	<b>21</b>	<b>4</b>	<b>7</b>	<b>4</b>	<b>6</b>	<b>16</b>	<b>34</b>
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
<b>Total</b>	<b>1472</b>	<b>1392</b>	<b>370</b>	<b>460</b>	<b>138</b>	<b>135</b>	<b>141</b>	<b>148</b>	<b>649</b>	<b>743</b>

**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		Boys	Girls
<b>+3 Arts 1st Year</b>	<b>572</b>	<b>555</b>	<b>117</b>	<b>193</b>	<b>56</b>	<b>60</b>	<b>64</b>	<b>65</b>	<b>237</b>	<b>318</b>
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

<b>+3 Science 1st Year</b>	<b>304</b>	<b>285</b>	<b>99</b>	<b>70</b>	<b>34</b>	<b>19</b>	<b>38</b>	<b>25</b>	<b>171</b>	<b>114</b>
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
<b>+3 Com merce 1st Year</b>	<b>384</b>	<b>382</b>	<b>124</b>	<b>108</b>	<b>38</b>	<b>23</b>	<b>49</b>	<b>40</b>	<b>211</b>	<b>171</b>
<b>BBA 1st Year</b>	<b>64</b>	<b>64</b>	<b>27</b>	<b>27</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>30</b>	<b>34</b>
<b>BSCIST 1st year</b>	<b>48</b>	<b>46</b>	<b>26</b>	<b>16</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>29</b>	<b>17</b>
<b>BA BED 1st Year</b>	<b>50</b>	<b>50</b>	<b>5</b>	<b>26</b>	<b>4</b>	<b>6</b>	<b>2</b>	<b>7</b>	<b>11</b>	<b>39</b>
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
<b>BSC B.ED 1st year</b>	<b>50</b>	<b>47</b>	<b>12</b>	<b>13</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>6</b>	<b>22</b>	<b>25</b>
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
<b>Total</b>	<b>1472</b>	<b>1429</b>	<b>409</b>	<b>453</b>	<b>141</b>	<b>119</b>	<b>160</b>	<b>146</b>	<b>710</b>	<b>718</b>

**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
<b>UG Arts First Yr. Total</b>	<b>596</b>	<b>589</b>	<b>132</b>	<b>195</b>	<b>46</b>	<b>74</b>	<b>65</b>	<b>77</b>	<b>243</b>	<b>346</b>
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
<b>UG Science First Yr. Total</b>	<b>304</b>	<b>288</b>	<b>95</b>	<b>92</b>	<b>25</b>	<b>23</b>	<b>28</b>	<b>25</b>	<b>148</b>	<b>140</b>
<b>+3 Commerce 1st Year</b>	<b>384</b>	<b>384</b>	<b>121</b>	<b>103</b>	<b>43</b>	<b>33</b>	<b>44</b>	<b>40</b>	<b>208</b>	<b>176</b>
<b>BBA 1st Year</b>	<b>64</b>	<b>68</b>	<b>37</b>	<b>23</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>42</b>	<b>26</b>
<b>BSCIST 1st year</b>	<b>48</b>	<b>47</b>	<b>27</b>	<b>17</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>28</b>	<b>19</b>
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

<b>BA BED 1st Year (Total)</b>	<b>50</b>	<b>49</b>	<b>6</b>	<b>20</b>	<b>3</b>	<b>8</b>	<b>3</b>	<b>9</b>	<b>12</b>	<b>37</b>
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
<b>BSC B.ED 1st year</b>	<b>50</b>	<b>47</b>	<b>10</b>	<b>16</b>	<b>3</b>	<b>8</b>	<b>3</b>	<b>7</b>	<b>16</b>	<b>31</b>
<b>Grand Total</b>	<b>1496</b>	<b>1472</b>	<b>428</b>	<b>466</b>	<b>123</b>	<b>151</b>	<b>146</b>	<b>158</b>	<b>697</b>	<b>775</b>

**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

<b>TOTAL</b>		<b>456</b>	<b>397</b>	<b>110</b>	<b>155</b>	<b>28</b>	<b>30</b>	<b>28</b>	<b>46</b>	<b>167</b>	<b>231</b>
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
<b>TOTAL</b>		<b>122</b>	<b>121</b>	<b>29</b>	<b>48</b>	<b>11</b>	<b>7</b>	<b>10</b>	<b>16</b>	<b>50</b>	<b>71</b>
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
<b>TOTAL</b>		<b>1124</b>	<b>1010</b>	<b>182</b>	<b>435</b>	<b>75</b>	<b>113</b>	<b>71</b>	<b>134</b>	<b>329</b>	<b>681</b>
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
<b>TOTAL</b>		<b>120</b>	<b>139</b>	<b>67</b>	<b>67</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>70</b>	<b>69</b>
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
<b>TOTAL</b>		<b>70</b>	<b>69</b>	<b>36</b>	<b>21</b>	<b>2</b>	<b>1</b>	<b>6</b>	<b>3</b>	<b>44</b>	<b>25</b>
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



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

**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
<b>Total</b>		<b>23</b>	<b>9</b>	<b>7</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>14</b>	<b>9</b>

**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
<b>Total</b>	<b>1740</b>	<b>1670</b>	<b>356</b>	<b>569</b>	<b>151</b>	<b>200</b>	<b>186</b>	<b>208</b>	<b>693</b>	<b>977</b>
+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
<b>Total</b>	<b>912</b>	<b>848</b>	<b>273</b>	<b>247</b>	<b>91</b>	<b>61</b>	<b>95</b>	<b>81</b>	<b>459</b>	<b>389</b>
+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
<b>Total</b>	<b>1152</b>	<b>1146</b>	<b>360</b>	<b>328</b>	<b>121</b>	<b>88</b>	<b>134</b>	<b>115</b>	<b>615</b>	<b>531</b>
+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
<b>Total</b>	<b>192</b>	<b>196</b>	<b>90</b>	<b>75</b>	<b>11</b>	<b>9</b>	<b>6</b>	<b>5</b>	<b>107</b>	<b>89</b>
+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
<b>Total</b>	<b>144</b>	<b>140</b>	<b>82</b>	<b>41</b>	<b>5</b>	<b>5</b>	<b>7</b>	<b>0</b>	<b>94</b>	<b>46</b>
+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
<b>Total</b>	<b>200</b>	<b>199</b>	<b>28</b>	<b>89</b>	<b>15</b>	<b>26</b>	<b>10</b>	<b>31</b>	<b>53</b>	<b>146</b>
+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
<b>Total</b>	<b>200</b>	<b>194</b>	<b>38</b>	<b>74</b>	<b>15</b>	<b>29</b>	<b>13</b>	<b>25</b>	<b>66</b>	<b>128</b>
<b>Grand Total</b>	<b>4540</b>	<b>4393</b>	<b>1227</b>	<b>1423</b>	<b>409</b>	<b>418</b>	<b>451</b>	<b>465</b>	<b>2087</b>	<b>2306</b>

**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	<a href="mailto:vc@gmuiversity.ac.in">vc@gmuiversity.ac.in</a>	27-11-2020	Yes			110032118286	
2	Assistant Professor	Dr. Uma Charan Pati	9437194881	<a href="mailto:umapati.eco@gmail.com">umapati.eco@gmail.com</a>	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	<a href="mailto:shyamacharanacharya@gmail.com">shyamacharanacharya@gmail.com</a>	26-11-2013			Yes	EDNO40677	
5	Associate Professor	Dr Prabhati Panda	9437149311	<a href="mailto:prabhatic@gmail.com">prabhatic@gmail.com</a>	11-07-2006			Yes	EDNO41411	
6	Assistant Professor	Dr Muralidhar Majhi	9437416622	<a href="mailto:muralisbp1974@gmail.com">muralisbp1974@gmail.com</a>	02-09-2013	Yes			EDNO48625	
7	Lecturer	Smt Purnima Dash	9556860208	<a href="mailto:purnibh@gmail.com">purnibh@gmail.com</a>	04-03-2017	Yes			110053740394	
8	Assistant Professor	Sivaji Sankar Naik	8917390267	<a href="mailto:sivajinaik@yahoo.com">sivajinaik@yahoo.com</a>	05-02-2018	Yes			110147946852	
9	Assistant Professor	Subash Chandra Jhankar	8763383396	<a href="mailto:me_sj1981@rediffmail.com">me_sj1981@rediffmail.com</a>	07-11-2017	Yes			110032208263	
10	Assistant Professor	Gnyana Ranjan Bal	9131672493	<a href="mailto:gnyana.friend@gmail.com">gnyana.friend@gmail.com</a>	07-11-2017	Yes			111105662953	
11	Assistant Professor	Dr Priyabrata Panda	7978123683	<a href="mailto:pandapriyabrata@rocketmail.com">pandapriyabrata@rocketmail.com</a>	07-11-2017	Yes			110083328109	
12	Assistant Professor	Saroja Meher	9778750156	<a href="mailto:Sarojameh021@gmail.com">Sarojameh021@gmail.com</a>	09-11-2017	Yes			110157769761	
13	Assistant Professor	Dr.Minaketan Bag	7008071683	<a href="mailto:bag.minaanth@gmail.com">bag.minaanth@gmail.com</a>	24.01.2020	Yes			110166833651	
14	Assistant Professor	Dr.Nibedita Nath	8249211692	<a href="mailto:drnibedita.nath@gmail.com">drnibedita.nath@gmail.com</a>	24.01.2020	Yes			110122103636	Kalahandi University
15	Assistant Professor	Dr.Kalyani Rath	9937830949	<a href="mailto:kalyanirath@gmail.com">kalyanirath@gmail.com</a>	24.01.2020	Yes			110151179630	
16	Associate Professor	Bibhukalyan Mohanty	9438423798	<a href="mailto:bibhumohanty.2008rediffmail.com">bibhumohanty.2008rediffmail.com</a>					NA	
17	Associate	Meera	9777333	<a href="mailto:meerasw">meerasw</a>					1101485	

	e Professo r	Swain	300	<a href="mailto:ain2k9@gmail.com">ain2k9@ gmail.co m</a>				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	<a href="mailto:mpanda.suiit@gmail.com">mpanda. suiit@g mail.com</a>	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	<a href="mailto:anjali1tripathy@yahoo.com">anjali1tri pathy@y ahoo.co.i n</a>	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	<a href="mailto:sharma.murli88">sharma murli88</a>	01.02.20 20	Yes		1100175 86507	

	r	Sharma		<a href="#">@gmail.com</a>					
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	<a href="#">pamminitin@gmail.com</a>		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	<a href="#">umajnu@gmail.com</a>	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	<a href="#">singhjayaendra02@gmail.com</a>	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	<a href="mailto:drhimansusekharsamal@gmail.com">drhimansusekharsamal@gmail.com</a>					110084868568	Was on Lien Back to Previous Station Ravenshaw University
51	Assistant Professor	Dr.Laxmi priya Behera	9937947407	<a href="mailto:ljb081972@gmail.com">ljb081972@gmail.com</a>	06.02.2020	Yes			110082044419	
52	Professor	Dr.Mohin Mohamad	9861162403	<a href="mailto:mohinphilosophy7@gmail.com">mohinphilosophy7@gmail.com</a>	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	ekkejamic111@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.Prana ti Purohit	9891676795	pranati_purohit@gmail.com	17.02.2020	Yes			110147039681	
58	Assistant Professor	Dr.Gang adhar Behera	8765192334	gangaph ys25@gmail.com	24.02.2020	Yes			111106828561	
59	Professor	Dr.Susa nta Kumar Das	9658039777	<a href="mailto:skdas.gmu@gmail.com">skdas.gmu@gmail.com</a>	21.02.2020	Yes			111106914405	
60	Assistant Professor	Jasabant a 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 Chakrav erty	9861522344	<a href="mailto:anantac8@gmail.com">anantac8@gmail.com</a>	04.02.2020	Yes			111106828558	
63	Assistant Professor	Dr.Rupa shree Brahma Kumari	9438179616	rupashre e.psy@gmail.com	08.11.2019	Yes			111106838779	
64	Assistant Professor	Puspa H embrum	9437240062	Puspa_h embram@yahoo.co.in	08.11.2019	Yes			110116914404	
65	Assistant Professor	Dr.Rupa shree Goswami	9776664740	goswami rupashre e@gmail.com	05.11.2019	Yes			110163185083	
66	Assistant Professor	Sanjukta Padhi	7978706852	spsanjuk tapadhi@gmail.com	09.11.2019	Yes			110186828559	
67	Assistant Professor	Dr.Prasa nta kumar Sethi	9040212331	prasanta sethi.pu@gmail.com	18.01.2020	Yes			110196821327	
68	Assistant Professor	Sala Besra	9583760773	salabesr a@gmail.com	24.01.2020	Yes			110186814175	
69	Assistant Professor	Dr.Sushr ee Sasmita Pati	9489837309	sspati2014@gmail.com	28.01.2020	Yes			110183675733	
70		Dr. Anjali Kashyap	9419238307 778	<a href="mailto:anjali9801@gmail.com">anjali9801@gmail.com</a>					110107944778	Resign



			0984544	<a href="#">.com</a>						
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	<a href="#">drsunelidei@gmail.com</a>	01.02.2020	Yes			110183785388	
73	Assistant Professor	Dr.Manosmita Mahapatra	8763820091	<a href="#">monosmita7@gmail.com</a>	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	<a href="#">ranjanahoostatics@gmail.com</a>	01.11.2019		Yes		110064870757	IGNT University, Amarkantak
76	Assistant Professor	Dr.Rajendra Gartia	9861786508	<a href="#">rajendragartia@gmail.com</a>	08.11.2019	Yes			GMU001	
77	Assistant Professor	Dr.Nirupama Sahoo	7008336969	<a href="#">nirustatics@gmail.com</a>	31.10.2019	Yes			110116838778	
78	Assistant Professor	Dr. Santosh Kumar Sethi	7008846665	<a href="#">sksethi2k@gmail.com</a>	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	<a href="mailto:bijayalaxmi.panigrahi@gmail.com">bijayalaxmi.panigrahi@gmail.com</a>	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	<a href="mailto:sikatapanda@gmail.com">sikatapanda@gmail.com</a>	01.06.20 20	Yes			EDNO40 460	RDE, Sambalpur
89	Assistant Professor	Dr. Keshab Chandra Rath	9861207 910	<a href="mailto:keshab_ratha@rediffmail.com">keshab_ratha@rediffmail.com</a>	21.05.20 20	Yes			1101427 45398	
90	Assistant Professor	Dr. Banita Mahananda	9439623 557	<a href="mailto:banita.mahananda@gmail.com">banita.mahananda@gmail.com</a>	20.05.20 20	Yes			1101537 85384	
91	Assistant Professor	Singh subhalaxmi Baidhar	9938344 583	<a href="mailto:subhalaxmisingh18@gmail.com">subhalaxmisingh18@gmail.com</a>					1101551 86781	
92	Professor	Dr. Gyanaranjan Swain		<a href="mailto:gyanaranjan@swain.com">gyanaranjan@swain.com</a>	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	<a href="mailto:dbahera@gmail.com">dbahera@gmail.com</a>	30.05.20 20	Yes			1101314 45293	
97	Assistant Professor	Sumanta Pradhan	8763703 652	<a href="mailto:pradhansumanta@gmail.com">pradhansumanta@gmail.com</a>	28.05.20 20	Yes			1101168 28560	

	r			<a href="mailto:0@gmail.com">0@gmail.com</a>					
98	Assistant Professor	Sasmita Rani Shasini	8260792412	<a href="mailto:sasmitahcu@gmail.com">sasmitahcu@gmail.com</a>					110037696990
99	Assistant Professor	Suraj Badaik	8249336641	<a href="mailto:suraj.rajhans@gmail.com">suraj.rajhans@gmail.com</a>					110181461319
100	Assistant Professor	Anuranjan Tete	77355658677328849140	<a href="mailto:anueco21@gmail.com">anueco21@gmail.com</a>					NA
101	Assistant Professor	D P Priyadarshi Joshi	96821677939346378175	<a href="mailto:dpriyadarshi.joshi@gmail.com">dpriyadarshi.joshi@gmail.com</a>					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	<a href="mailto:registrar@gmuni.ac.in">registrar@gmuni.ac.in</a>	04.05.2018	Yes			GAO59616	
2	Registrar	Smt Jugaleswari Dash			01.07.2021	Yes			GA59250	
3	Comptroller of Finance	Mrs. Kanak Lata	7978022459	<a href="mailto:cof@gmuni.ac.in">cof@gmuni.ac.in</a>	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	<a href="mailto:baidharsingh1961@gmail.com">baidharsi ngh1961 @gmail. com</a>	06.03.19 86			Yes	EDNO37 572
8	Senior Clerk	Bira Kishore Panda	9777320 851	<a href="mailto:pandabk61@gmail.com">pandabk 61@gma il.com</a>	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	<a href="mailto:deepaknath91@gmail.com">deepakn ath91@g mail.com</a>	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	<a href="mailto:bchandann62@gmail.com">bchanda n62@gm ail.com</a>	01.10.19 84			Yes	EDNO37 873
14	Office Attendan t	Debadhi Sahu	9438529 782	<a href="mailto:debadhisahoo@gmail.com">debadhis ahoo@g mail.com</a>	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	<a href="mailto:kishorebarua.78@gmail.com">kishoreb arua.78 @gmail. com</a>	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	<a href="mailto:ganeshnaharki1966@gmail.com">ganeshnaharki1966@gmail.com</a>	21.02.1994	Yes			EDNO43568
25	Gardener	Ramnayan Pradhan	7327020582	NA	13.03.1989	Yes			EDNO42613
26	Storekeeper	Upendra Suna	9937514746	<a href="mailto:sunaup@gmail.com">sunaup@gmail.com</a>	08.04.1993	Yes			EDNO43270
27	Office Attendant	Soudamini Dhar	9938063544	<a href="mailto:soudaminee69@gmail.com">soudaminee69@gmail.com</a>	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	<a href="mailto:sudhir12316@rediffmail.com">sudhir12316@rediffmail.com</a>	18.09.2002	Yes			EDNO49387
34	Lab. Attendant	Ram Narayan	9437263449	<a href="mailto:rnbesan@gmail.com">rnbesan@gmail.com</a>	28.11.1995	Yes			EDNO46103

	t	Besan		<a href="#">com</a>					
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	<a href="mailto:cks.env@gmail.com">cks.env@gmail.com</a>	30.07.2019	yes			NA
42	Students Welfare officer	Nilamadhav Pradhan	9090668373	<a href="mailto:nilamadhav.pradhan@gmail.com">nilamadhav.pradhan@gmail.com</a>	26.07.2019	Yes			NA
43	PA to VC	Trinath Hota	9338440101	<a href="mailto:trinathhota@gmail.com">trinathhota@gmail.com</a>	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	<a href="mailto:ashkpate1@gmail.com">ashkpate1@gmail.com</a>	29.07.2019	yes			NA
46	System Manager	Priyanka Swain	9439394809	<a href="mailto:priyankaswain201@gmail.com">priyankaswain201@gmail.com</a>	23.07.2019	Yes			NA
47	PEO	Lingaraj Behera	8249531789	<a href="mailto:lingarajb610@gmail.com">lingarajb610@gmail.com</a>	25.07.2019	Yes			NA
48	PEO	Dibyani Sukhla	9438640742	<a href="mailto:Dibyanisukhla1994@gmail.com">Dibyanisukhla1994@gmail.com</a>	27.07.2019	Yes			NA
49	Lab Asst-cum-Storerekeeper	Santosh Kumar Sahoo	9090360961	<a href="mailto:santosh.sahoo65@gmail.com">santosh.sahoo65@gmail.com</a>	23.07.2020	yes			NA
50	Lab Asst	Guru	9861116	<a href="#">guruchar</a>	23.07.20	yes			NA

	-cum-Sto rekeeper	Charan Sahu	295	<a href="mailto:ansahu82@yahoo.com">ansahu8 2@yaho o.com</a>	19					
51	Lab Asst -cum-Sto rekeeper	Dakeswa r Pradhan	6372373 129	<a href="mailto:pradhan&lt;br/&gt;dakeswa&lt;br/&gt;r82@gm&lt;br/&gt;ail.com">pradhan dakeswa r82@gm ail.com</a>	24.07.20 19	Yes			NA	
52	Lab Asst -cum-Sto rekeeper	Tripurari Das	8847891 614	<a href="mailto:tripurari0&lt;br/&gt;48@gma&lt;br/&gt;il.com">tripurari0 48@gma il.com</a>	26.07.20 19	Yes			NA	
53	Lab Asst -cum-Sto rekeeper	Khusboo Agrawal	9556538 517	<a href="mailto:misskhu&lt;br/&gt;sboo1@&lt;br/&gt;gmail.co&lt;br/&gt;m">misskhu sboo1@ gmail.co m</a>	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&lt;br/&gt;e94halit&lt;br/&gt;@gmail.&lt;br/&gt;com">rajashre e94halit @gmail. com</a>	24.07.20 19	Yes			NA	
55	Lab Asst -cum-Sto rekeeper	Pramod Hasda	8018792 993	<a href="mailto:phasda.1&lt;br/&gt;24@gma&lt;br/&gt;il.com">phasda.1 24@gma il.com</a>	25.07.20 19	Yes			NA	
56	Lab Asst -cum-Sto rekeeper	Lipanjali Naik	7750057 737	<a href="mailto:naiklipan&lt;br/&gt;jali@gm&lt;br/&gt;ail.com">naiklipan jali@gm ail.com</a>	30.07.20 19	Yes			NA	
57	Lab Asst -cum-Sto rekeeper	Akash Pradhan	9853459 829	<a href="mailto:apradha&lt;br/&gt;n418@g&lt;br/&gt;mail.com">apradha n418@g mail.com</a>	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&lt;br/&gt;hera20&lt;br/&gt;@gmail.&lt;br/&gt;com">supritibe hera20 @gmail. com</a>	24.07.20 19	yes			NA	
59	Junior Assistant	Amit Kumar Hota	8018383 930	<a href="mailto:amithota&lt;br/&gt;87@gma&lt;br/&gt;il.com">amithota 87@gma il.com</a>	23.07.20 19	yes			NA	
60	Junior Assistant	Sneham ayee Nayak	7377697 354	<a href="mailto:snehama&lt;br/&gt;yeemba&lt;br/&gt;@gmail.&lt;br/&gt;com">snehama yeemba @gmail. com</a>	25.07.20 19	yes			NA	
61	Junior Assistant	Swapna Ranee Padhee	7894787 704	<a href="mailto:swapnap&lt;br/&gt;adhee25&lt;br/&gt;@gmail.&lt;br/&gt;com">swapnap adhee25 @gmail. com</a>	25.07.20 19	yes			NA	
62	Junior Assistant	Barsha Rani Negi	9438646 028	<a href="mailto:barshara&lt;br/&gt;ni.negi89&lt;br/&gt;@gmail.&lt;br/&gt;com">barshara ni.negi89 @gmail. com</a>	24.07.20 19	Yes			NA	

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



	Assistant	Naik	432	<a href="mailto:naik955@gmail.com">naik955@gmail.com</a>	19					
76	Junior Assistant	Bishwajyoti Patro	9040578593	<a href="mailto:biswajyotipATro@gmail.com">biswajyotipATro@gmail.com</a>	30.7.2019	Yes			NA	
77	Lab Attendant	Bijanti Minz	8342050548	<a href="mailto:minzbaijanti@gmail.com">minzbaijanti@gmail.com</a>	24.07.2019	yes			NA	
78	Lab Attendant	Itishree Pradhan	7381248787	<a href="mailto:itishreepadhan1987@gmail.com">itishreepadhan1987@gmail.com</a>	24.07.2019	yes			NA	
79	Lab Attendant	Sunil Kumar Nayak	7077925442	<a href="mailto:sunilnayak19@gmail.com">sunilnayak19@gmail.com</a>	23.07.2019	yes			NA	
80	Lab Attendant	Bhabani Shankar Bhoi	8599810949	<a href="mailto:bhoibhabani7@gmail.com">bhoibhabani7@gmail.com</a>	30.07.2019	Yes			NA	
81	Lab Attendant	Rasmita Behera	8093294628	<a href="mailto:ohmshreebehera@gmail.com">ohmshreebehera@gmail.com</a>	25.07.2019	Yes			NA	
82	Lab Attendant	Sushree Sangita Behera	8763777792	<a href="mailto:110216sangeeta@gmail.com">110216sangeeta@gmail.com</a>	24.07.2019	Yes			NA	
83	Lab Attendant	Lima Patra	8637230891	<a href="mailto:limapradhan17@gmail.com">limapradhan17@gmail.com</a>	27.05.2020	Yes			NA	
84	Lab Attendant	Sayed Farid	7978203564	<a href="mailto:sayedfarid@gmail.com">sayeedfarid@gmail.com</a>	14.10.2019	Yes			NA	
85	Lab Attendant	Kundan Kumar Jal	9337292607	<a href="mailto:kundanjal2011@gmail.com">kundanjal2011@gmail.com</a>	30.07.2019	Yes			NA	
86	Lib Attendant	Anchal Maharana	8984939972	<a href="mailto:anchal.mahana@rediffmail.com">anchal.mahana@rediffmail.com</a>	24.07.2019	Yes			NA	
87	Lib Attendant	Rajib Sahu	9861908092	<a href="mailto:rajibsahu1991@gmail.com">rajibsahu1991@gmail.com</a>	30.07.2019	Yes			NA	
88	Lab Attendant	Bhramara Seth	6371674785	<a href="mailto:bhramaraseth@gmail.com">bhramaraseth@gmail.com</a>	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	<a href="mailto:alokumarpatel@gmail.com">alokumar patel@g mail.com</a>	26.07.20 19	Yes			NA
91	Care taker	Bhabani Shankar Sahu	7682829 560	<a href="mailto:bhabani073@gmail.com">bhabani0 73@gma il.com</a>	24.07.20 19	Yes			NA
92	Care taker	Gopal Krishna Mishra	9337913 647	<a href="mailto:gopal87633@gmail.com">gopal876 33@gma il.com</a>	24.07.20 19	Yes			NA
93	Care taker	Rajendra Pradhan	6370707 637	<a href="mailto:rajendra.pradhan@ofsbp@gmail.com">rajendra pradhan ofsbp@g mail.com</a>	30.07.20 19	Yes			NA
94	Care taker	Sankirta n Karali	9337890 930	<a href="mailto:sankirtan.karali82@gmail.com">sankirtan karali82 @gmail. com</a>	27.11.20 19	yes			NA
95	Matron	Anita Nanda	9938225 014	<a href="mailto:anitananda1995@gmail.com">anitanan da1995 @gmail. com</a>	24.07.20 19	Yes			NA
96	Matron	Mariam Tirkey	9178056 255	<a href="mailto:mariamTirkey2018@gmail.com">mariamT irkey201 8@gmail .com</a>	17.10.20 19	yes			NA
97	Matron	Beena Pradhan	7008895 209	<a href="mailto:sapanpani4@gmail.com">sapanpa ni4@gm ail.com</a>	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	
<b>Total</b>		<b>1730036.00</b>	<b>3194847.52</b>	<b>1728200.00</b>	<b>0.00</b>	<b>0.00</b>	

#### Spot Recovery

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

#### Audit Certificate

Certified that the accounts of **Gangadhar Meher University** for the financial year **2021-2022 2022-2023** have

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