

Audit Report No:-772099/AR/2024-2025-SAMBALPUR



AUDIT REPORT

On the Accounts of

Gangadhar Meher University

for

2023-2024

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

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : University

Audit Report No : 772099/AR/2024-2025-SAMBALPUR

Gangadhar Meher University,District:-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Gangadhar Meher University
2	Year of Accounts under Audit :	2023-2024
3	Name of the Local Authority during the year of A/Cs :	1.PROF.NAGAPALLI NAGARAJU, FROM 27.11.2020 TO TILL DATE.-VICE CHANCELLOR 2.SMT.JUGALESWARI DASH, FROM 07.07.2021 TO 06.03.2024, REGISTRAR 3.SRI SANAT KUMAR NAIK, REGISTRAR, FROM 06.03.2024 - Till Date. 4.SMT.KANAK LATA EKKA, FROM 22.10.2020 TO 31.09.2023, COF 5.SRI JAGANNATH ROUT.COF, FROM 01.10.2023 - Till Date.
	Name of the Local Authority at the time of Audit :	1.PROF.NAGAPALLI NAGARAJU, FROM 27.11.2020 TO TILL DATE.-VICE CHANCELLOR 2.SRI SANAT KUMAR NAIK, REGISTRAR, FROM 06.03.2024 - Till Date. 3.SRI JAGANNATH ROUT.COF, FROM 01.10.2023 - Till Date.
4	Duration of Audit :	06-05-2024 To 09-07-2024 (Mandays Consumed :- 30.5)
5	Name of the Auditors :	Suryakanta Sahoo - Lead Auditor(06-05-2024 to 09-07-2024) NAMITA PAIDA - Auditor(06-05-2024 to 09-07-2024)
6	Name of the Reviewing Officer :	BEBIN KUMAR MISHRA(Additional District Audit Officer)
7	Entry Conference Date :	06-05-2024
8	Exit Conference Date :	
9	Name of the District Audit Officer :	SABITA PRADHAN
10	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		0	0	0	0	0	0	

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical	Physical Balance	Balance As per Cash Book /	Reference To The Page No	Discrepancies If Any
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		verification Before / After Transaction		Stock Register	Of Cash Book / Stock Register	
1	Service Postage Stamps	07.05.2024 BT	1954	1954	SRP-67	NIL
2	Miscellaneous Receipt Books	07.05.2024 BT	165	165	SRP-3-160 NOS AND SRP-95-5 NOS	NIL
3	Cash in hand	07.05.2024 BT	0	0	GENERAL CASH BOOK	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.07.05.2024 before transaction and the result of Physical verification has been agreed with the book balances as mentioned above.

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

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

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
Sino	List Records/Register
1	Log Book of Vehicles
2	Utilisation Certificate files
3	Treasury Book of Drawal
4	Bill Register
5	Pay Bill Register
6	Advance Ledger
7	Consumable Stock Register
8	Non-Consumable Stock Register
9	Bank Pass Books
10	Work Case Records
11	GPF Register
12	CPF Register
13	TDR Register/Investment Register
14	Counterfoils of issued Cheques
15	BD/CHEQUE Receipt Register
16	Advance Register

17	Money Receipt Books
18	Journal/Contra Vouchers
19	Payment vouchers/Receipt Vouchers
20	Register of Cheques Issued
21	Bank Books
22	Cash Books
23	Service Books
24	Stamp Account Register
25	Allotment Register

B : List of Records/Registers not Produced to Audit

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

C : List of Records/Registers not Maintained

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

26	Journal Register
27	Loan Ledger
28	SD/EMD Register
29	Alphabetical Sheet
30	Endowment Register
31	Foundation Fund Register
D : List of Records/Registers not Required	
Sino	List Records/Register

Comments

The following important account registers were not produced for verification in spite of issue of objection memo. Non production of such records to audit was arising 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 loss/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 result loss of fund of the Govt.

PARA: 4 FINANCIAL POSITION

Gangadhar Meher University - 2023-2024

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT)	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:)(CASH BOOK)	Differen ce(In Rs:)	Remark s
1	ALL CASH BOOK S	01-04-2023	406583979.35	552988334.57	959572313.92	453876605.54	31-03-2024	505695708.38	31-03-2024	497107246.79	8588461.59	DISCU SSED BELOW
	GRAN D TOTAL		406583979.35	552988334.57	959572313.92	453876605.54		505695708.38		497107246.79	8588461.59	

Comments									
Reason of changing of opening balance as on 01.04.2023.									
<p>The opening balance as on 01.04.2023 was taken as Rs. 406583979.35 instead of Rs. 401992653.35 which was closing balance as on 31.03.2023 due to newly added 2 cash books i.e GPF CASH BOOK & PENSION CASH BOOK. The opening balance of GPF CASH BOOK is Rs.0.00 and PENSION CASH BOOK is Rs. 4591326.00.</p> <p>The financial position of this University for the year 2023-24 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 31.03.2024of which an abstract position is furnished below:-</p>									
PARA-4.1: CASH BOOK WISE ABSTRACT OF RECEIPT AND EXPENDITURE POSITION FOR THE FY-2023-24:-									
S L.	Name of the Cash Books	OB AS ON 01.04.2023 (As per Audit)	RECEIPT DURING 2023-24	TOTAL	EXPENDI TURE DURING 2023-24	CB AS ON 31.03. 2024(As per Audit)	CB AS PER CASH BOOK	DIFFERE NCE	
1	G.M.University (GEN) Cash Book	23,06,25,763.34	381806307.31	612432070.65	272033928.89	340398141.76	285418326.45	54979815.31	
2	G.M.Unv(Govt. A/c)		0.00	269479.00	0.00	269479.00	269479.00	0.00	

		2,69,479.00						
3	G.M. Auto(Govt.A/c)Cash Book	0.00	38994176.00	38994176.00	38994176.00	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	1,58,73,198.32	8968316.00	24841514.32	12951711.00	11889803.32	13789523.32	-1899720.00
6	GM Autonomous Exam Cash Book	1,21,83,788.47	1564581.00	13748369.47	300.00	13748069.47	13748069.47	0.00
7	B.Sc Computer Sc.Cash Book	96,30,697.03	635818.00	10266515.03	1149756.00	9116759.03	9908759.03	-792000.00
8	M.Sc Computer Sc.Cash Book	41,04,356.33	142577.00	4246933.33	76500.00	4170433.33	4350433.33	-180000.00
9	MCA Cash Book	2,02,11,558.67	805796.00	21017354.67	2465933.00	18551421.67	20003421.67	-1452000.00
10	HVET Cash Book	1,88,15,914.62	1155909.00	19971823.62	5208210.98	14763612.64	18053612.64	-3290000.00
11	Integrated B.ED Cash Book	3,70,31,271.23	2752751.00	39784022.23	9331110.00	30452912.23	40911656.21	-10458743.98
12	YRC Cash Book	6,29,022.95	25405.00	654427.95	0.00	654427.95	770967.95	-116540.00
13	Infrastructure Cash Book		304405.00	2651970.61	696800.00	1955170.61	1955170.61	0.00

		23,47,565.6 1						
14	UGC Cash Book	76,542.70	2485.00	79027.70	0.00	79027.70	79027.70	0.00
15	e- Admission Cash Book	9,639.00	313.00	9952.00	0.00	9952.00	9952.00	0.00
16	NSS Cash Book	1,470.00	0.00	1470.00	0.00	1470.00	1470.00	0.00
17	Endowment Cash Book	30,33,083.7 5	151814.00	3184897.7 5	500000.00	2684897.7 5	2684897.7 5	0.00
18	Seminar and Workshop Cash Book	89,34,199.2 6	2026711.0 0	10960910. 26	2661345.6 7	8299564.5 9	13236664. 59	-4937100 .00
19	Rusa Fund Cash Book	0.00	26313697. 00	26313697. 00	26313697. 00	0.00	0.00	0.00
20	Project Fund cash book	24,01,939.8 1	7250032.0 0	9651971.8 1	5066368.0 0	4585603.8 1	4537569.8 1	48034.00
21	Alumni Connect	16,37,397.4 2	3952015.0 0	5589412.4 2	2438656.0 0	3150756.4 2	3568056.4 2	-417300. 00
22	Grant-in-aid Cash Book	33,79,158.8 6	31139865. 00	34519023. 86	33329606. 00	1189417.8 6	1189417.8 6	0.00
23	SELF FINANCE CASH BOOK	1,38,63,561 .32	1412180.0 0	15275741. 32	8984782.0 0	6290959.3 2	29252643. 32	-2296168 4.00
24	OHEPEE CASH BOOK	1,69,33,045 .00	41528805. 26	58461850. 26	33373725. 00	25088125. 26	25022425. 00	65700.26
25	PENSION CASH BOOK	45,91,326.0	25595.00	4616921.0 0	0.00	4616921.0 0	4616921.0 0	0.00

		0						
26	GPF CASH BOOK		3728781.00	3728781.00	0.00	3728781.00	3728781.00	0.00
			0	0		0	0	
	Grand Total (SL.1 to 26):-	406583979.35	554688334.57	961272313.92	455576605.54	505695708.38	497107246.79	8588461.59

Para-4.2-Reconciliation of Closing Balance between Cash Book & Audit as on 31.03.2023

SL	Add/ Less	Particulars	Amount(Rs .)	Remarks
(A)		Closing balance as per cash book as on 31.03.2024:-	49,71,07,246.79	
1	(Add)	Interest credited to bank ac in FY 2023-24 due to Flexi Account but not taken to cash book as receipt as on 31.03.2024.(Dealt in para-5.3-A)	85,94,761.59	
2	(Add)	Amount Paid vide chq but not encashed till 31.03.2024.(Dealt in para-5.3-B)	26,200.00	
3	(Less)	Bank drafts deposited to bank ac on dated 12.12.2023 but not credited to bank account as on 31.03.2024.(Dealt in para-5.3-C)	-32,500.00	
(B)		Closing balance of as per audit as on 31.03.2024:-	50,56,95,708.38	

PARA-4-3: DETAILS OF CASH BOOK WISE CLOSING BALANCE AS ON 31.03.2024

SL NO.	NAME OF THE CASH BOOKS	CASH IN HAND	IN BANK	IN FDR	IN TRY(PL)A/C	TOTAL
1	G.M.University(GEN) Cash Book	0.00	285418326.45	0.00	0.00	285418326.45
2	G.M.Unv(Govt.A/c)	0.00	269479.00	0.00	0.00	269479.00
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	13789523.32	0.00	0.00	13789523.32
6	GM Autonomous Exam Cash Book	0.00	3733069.47	10015000.00	0.00	13748069.47
7	B.Sc Computer Sc.Cash Book	0.00	1309850.03	8598909.00	0.00	9908759.03
8	M.Sc Computer Sc.Cash Book	0.00	4350433.33	0.00	0.00	4350433.33
9	MCA Cash Book	0.00	10003421.67	10000000.00	0.00	20003421.67

10	HVET Cash Book	0.00	18053612.64	0.00	0.00	18053612.64
11	Integrated B.ED Cash Book	0.00	40911656.21	0.00	0.00	40911656.21
12	YRC Cash Book	0.00	770967.95	0.00	0.00	770967.95
13	Infrastructure Cash Book	0.00	1955170.61	0.00	0.00	1955170.61
14	UGC Cash Book	0.00	79027.70	0.00	0.00	79027.70
15	e- Admission Cash Book	0.00	9952.00	0.00	0.00	9952.00
16	NSS Cash Book	0.00	1470.00	0.00	0.00	1470.00
17	Endowment Cash Book	0.00	584897.75	2100000.00	0.00	2684897.75
18	Seminar and Workshop Cash Book	0.00	13236664.59	0.00	0.00	13236664.59
19	Rusa Fund Cash Book	0.00	0.00	0.00	0.00	0.00
20	Project Fund cash book	0.00	4537569.81	0.00	0.00	4537569.81
21	Alumni Connect	0.00	3568056.42	0.00	0.00	3568056.42
22	Grant-in-aid Cash Book	0.00	1189417.86	0.00	0.00	1189417.86
23	SELF FINANCE CASH BOOK	0.00	29252643.32	0.00	0.00	29252643.32
24	OHEPEE CASH BOOK	0.00	25022425.00	0.00	0.00	25022425.00
25	PENSION CASH BOOK	0.00	4616921.00	0.00	0.00	4616921.00
26	GPF CASH BOOK	0.00	3728781.00	0.00	0.00	3728781.00
	Grand Total (SL.1 to 26):-	0.00	466393337.47	30713909.00	0.32	497107246.79

PARA-4.4: COMPARISON OF CB IN PL ACCOUNT AND TREASURY PASS BOOK AS ON 31.3.2024:-

1	Closing Balance in PL Account as on 31.03.2024	0.32
2	Closing Balance in Treasury Pass Book as on 31.03.2024	0.32
3	Difference	0

PARA-4-5: STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPTS IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY FOR THE FY-2023-24:-

SL NO.	HEAD OF ACCOUNT	RECEIPT DURING 2023-24	REMARKS
(A)	GRANT RECEIVED FROM GOVT.:-		
	GIA(SALARY)	16,17,88,000.00	
	GIA(NON-SALARY)	4,33,00,000.00	
	GIA INFRASTRUCTURE	41934702.00	

	RUSA GRANT		2,63,13,697.00
	OHEPEE GRANT		4,05,73,869.00
	TOTAL:-		31,39,10,268.00
(B)	GRANT RECEIVED FROM OTHERS.:-		
	SEMINAR GRANT		10,75,600.00
	RESEARCH PROJECT GRANT		53,31,000.00
	TOTAL:-		6406600.00
	TOTAL GRANT(A+B):-		320316868.00
(C)	OTHER THAN GRANT		
(a)	SALARY OF GOVT. STAFF		
	FESTIVAL ADVANCE		2,20,000.00
	GPF(PART/FINAL)		32,10,000.00
	GIS TO GO		30,000.00
	GIS TO NGO		45,500.00
	FP TO GO		3,40,308.00
	PP TO GO		34,63,887.00
	PP TO NGO		8,57,761.00
	ARREAR SALARY TO GO		23,23,162.00
	ARREAR SALARY TO NGO		4,29,908.00
	SALARY TO GO		73,27,333.00
	SALARY TO NGO		1,14,78,645.00
	SALARY TO Adhoc. LECT.		20,65,122.00
	UL SALARY TO GO		5431355
	UL SALARY TO NGO		17,66,205.00
	ARREAR HRA		4,990.00
	TOTAL:-		3,89,94,176.00
(b)	COLLECTION FROM SELF-FINANCE COURSES :-		
	BSC COMPUTER SCIENCE PROGRAM		15,00,000.00
	MSC COMPUTER SCIENCE PROGRAM		19,59,000.00
	SANSKRIT DEPTT.CERTIFICATE COURSE		2,000.00
	INTEGRATED BED PROGRAM		1,67,20,000.00
	MCA PROGRAM		8,75,000.00
	PHD COURSE FEES		1,10,000.00

	SELF FINANCE COURSES PROGRAM	1,92,51,290.00
	TOTAL :-	4,04,17,290.00
(c)	STUDENT FUND:-	
	ALUMNI	53,200.00
	ADMISSION FORM	4,45,500.00
	CULTURAL AND LITERARY	1,17,760.00
	GMU ADMISSION FEE	19,57,766.00
	GM UNIVERSITY	8,65,389.00
	OBSERVATION	1,96,230.00
	TUTION FEES	2,11,769.00
	LABORATORY	72,739.00
	LAB CAUTION MONEY	18,000.00
	LIBRARY	13,58,500.00
	LIB CAUTION MONEY	12,000.00
	PUBLICATION	5,92,480.00
	NATIONAL SOCIAL SERVICE	87,876.00
	OUTREACH PROGRAM	1,97,060.00
	YRC	78,550.00
	ANNUAL FUNCTION	1,18,250.00
	IYDP	18,00,000.00
	SPORTS & GAMES	3,93,325.00
	CAS APPL FEES	96,000.00
	REGISTRATION FEES	5,23,200.00
	SEMINAR AND WORKSHOP	33,44,278.00
	STUDENT ASSISTANT	1,97,300.00
	STUDENT AFFAIR	2,400.00
	MARKSHEET VERIFICATION FEES	7,200.00
	COLLECTION FOR GOLD MEDAL	2,46,000.00
	COLLECTION FOR CERTIFICATE COURSE RESULT PUBLISH	7,650.00
	CERTIFICATE FEES	500.00
	SAMS/CPET	1,14,82,385.00
	PAYMENT REFUND	1,84,604.00
	UNMESH AND OTHER COMPENSATION	39,265.00
	UNIVERSITY DEVELOPMENT	87,88,630.00
	UNIVERSITY DIGITALIZATION	7,86,050.00
	UNIVERSITY EXAM FEES	1,84,12,218.00

	TOTAL :-	5,26,94,074.00	
(d)	GOVT. DUES:-		
	TDS ON IT	175722.00	
	TDS ON GST	368420.00	
	GST	500.00	
	VEHICLE CHARGES	16,800.00	
	HRA	42,000.00	
	IT	1,28,15,298.00	
	CPF	1,40,98,130.00	
	PT	3,06,275.00	
	EMPLOYEE CONTRIBUTION OF NPS	31013258.00	
	TOTAL :-	5,88,36,403.00	
(e)	MISCELLANEOUS COLLECTION:-		
	ACCRUAL OF BANK INTEREST	2,84,07,678.57	
	RECEIVED FROM ALUMNI	38,18,411.00	
	LIC	69,708.00	
	GPF	8,41,400.00	
	FA	2,08,000.00	
	GPF FROM SAMBALPUR UNIVERSITY	37,28,781.00	
	FROM BLOOD BANK	3,720.00	
	FROM CANNON FIRE LTD.	40000.00	
	ADVANCE ADJUSTED	4611825.00	
	TOTAL :-	41729523.57	
	TOTAL OF (C) :-	232671466.57	
	TOTAL OF RECEIPTS (A+B+C) :-	55,29,88,334.57	
	OB AS ON 01.04.2023(AS PER AUDIT):-	40,65,83,979.35	
	GRAND TOTAL:-	95,95,72,313.92	

PARA-4.6: STATEMENT SHOWING THE DETAILS OF HEAD WISE EXPENDITURES IN RESPECT OF DIFFERENT CASH BOOKS OF GM UNIVERSITY FOR THE FY-2023-24:-

SL NO.	HEAD OF ACCOUNT	EXPENDITURE DURING 2023-24	REMARKS
(A)	GOVT. GRANT EXPENDITURE		
	GIA SALARY	15,34,28,029.00	
	GIA NON SALARY	3,37,03,116.00	
	GIA INFRASTRUCTURE	3,86,48,444.00	

	RUSA GRANT	2,63,13,697.00	
	OHEPEE GRANT	32418421.00	
	BHIMA BHOI RESEARCH CHAIR	4,95,206.00	
	TOTAL :-	28,50,06,913.00	
(B)	OTHER GRANT EXPENDITURE		
	BIODIVERSITY GRANT	1,46,000.00	
	SEMINAR GRANT	10,66,005.00	
	RESEARCH PROJECT GRANT	46,84,147.00	
	TOTAL :-	58,96,152.00	
	TOTAL GRANT(A+B):-	29,09,03,065.00	
(C)	OTHER THAN GRANT		
(a)	SALARY OF GOVT. STAFF		
	FESTIVAL ADVANCE	2,20,000.00	
	GPF(PART/FINAL)	32,10,000.00	
	GIS TO GO	30,000.00	
	GIS TO NGO	45,500.00	
	FP TO GO	3,40,308.00	
	PP TO GO	34,63,887.00	
	PP TO NGO	8,57,761.00	
	ARREAR SALARY TO GO	23,23,162.00	
	ARREAR SALARY TO NGO	4,29,908.00	
	SALARY TO GO	73,27,333.00	
	SALARY TO NGO	1,14,78,645.00	
	SALARY TO Adhoc. LECT.	2065122	
	UL SALARY TO GO	54,31,355.00	
	UL SALARY TO NGO	17,66,205.00	
	ARREAR HRA	4,990.00	
	TOTAL OF (3):-	3,89,94,176.00	
(b)	STUDENT FUND EXP.:-		
	EXAM EXPENDITURE	3420109	
	GOLD MEDAL	796800	
	PRINTING OF CERTIFICATE FOLDER	541644	
	REFUND OF ADMISSION FEES	8075	
	ADMISSION FUND EXP.	38,80,754.00	
	SPORTS & GAMES FUND EXP.	7,04,726.00	

	DEVELOPMENT FUND EXP.	80,63,608.00	
	RECRUITMENT FUND	2,000.00	
	PUBLICATION EXP.	91,904.00	
	REGISTRATION	19,400.00	
	DAY OBSERVATION	1,02,900.00	
	LABORATORY DEV. FUND	98,000.00	
	LIBRARY DEV. FUND	156767.00	
	OUTREACH PROGRAMME	1,08,465.30	
	REFUND OF ADMISSION FEES	9,02,062.00	
	STUDENT AFFAIR FUND	5,08,820.00	
	IYDP	4,15,135.00	
	DIGITALISATION	6,55,100.00	
	SAMS	5,59,620.00	
	TOTAL:-	21035889.3	
(c)	GOVT. DUES:-		
	TDS ON IT	175722	
	TDS ON GST	570032	
	VEHICLE CHARGES	16,800.00	
	HRA	42,000.00	
	IT	1,28,15,298.00	
	CPF	1,40,98,130.00	
	PT	3,06,275.00	
	NPS EMPLOYEE CONTRIBUTION DEPOSITED	33329231.00	
	TOTAL :-	61353488.00	
(d)	MISCELLANEOUS EXPENDITURE:-		
	INDUCTION PROGRAMME	3990.00	
	EXTENSION PROGRAMME	30000.00	
	SOICIAL AWARNESS PROGRAMME	60,000.00	
	HEALTH CAMP EXP.	15700.00	
	FIELD SURVEY EXP.	8000.00	
	COE STAFF SALARY	540864.00	
	CONVOCATION EXP.	1235882.00	
	OFFICE CONTEGENCY	303616.00	
	NPS CHARGES TO NSDL	25176.00	
	INTERNET CHARGES	10208.00	
	ELECTRICITY CHARGES	16235.00	

TECHNICAL FEE	2000.00
AUDIT FEE	163300.00
SYNDICATE MEETING EXP.	141800.00
VC RESIDENCE OFFICE EXP.	841426.00
TA DA TO OFFICIALS	163411.00
PRIZE MONEY TO GM COLLEGE	500000.00
REMUNERATION TO FILD INVSTIGATOR	78200.00
REMUNERATION TO GUEST FACULTIES	1829000.00
REMUNERATION TO CONTRACTUAL FACULTY	57,44,419.00
PAID TO M/S CARE SECURITY SERVICES	8873978
PURCHASE OF FURNITURE	52,00,952.00
PURCHASE OF COMPUTER & ACCESSORIES	349290.00
PURCHASE OF XEROX MACHINE	317995
EMD MONEY REFUND	10,000.00
BANK COM/CHEQUE COST	2644.24
FA	520000.00
RCM	64733.00
LIC	69,708.00
GPF	8,41,400.00
ADVANCE PAID	13626060.00
TOTAL:-	41589987.24
TOTAL OF (C):-	162973540.54
TOTAL OF EXPENDITURE(A+B+C):-	45,38,76,605.54
CLOSING BALANCE AS ON 31.03.2024:-	50,56,95,708.38
GRAND TOTAL:-	95,95,72,313.92

(NB:-The financial statements of both head wise abstract Receipt and Expenditure position of this University for the financial year 2023-24 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.

- a. Non-working out of Cash analysis & Non-reconciliation of bank A/c's on monthly basis
- b. Non-comparing of Pass Books/Statement w.r.to entries in Cash books to ensure proper remittance by the COF/Accountant on monthly basis
- c. Non-Attestation of each entry in Receipt & Payment side by the COF ensuring its correctness.
- d. 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.
- e. 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 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 2023-24 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 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.2023-24 & 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. 2023-24 for verification, therefore it is apprehended that annual budget might not have been 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 2023-24 all the expenditures of **Rs.**

475314654.54 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 -2023-24, 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.

PARA: 4.7:- POSITION OF LIQUID ASSETS AND LIABILITIES AS ON 31st March 2024.(POM-9/PAGE-11)

Despite issue of audit objection regarding production of the position of Liquid Assets & Liabilities as on 31st March 2024, 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 2023-24, of which an abstract position is furnished below.

LIABILITIES			ASSETS		
SL. NO.	Particulars of Liabilities	Amount(Rs.)	SL. NO	Particulars of Liquid Assets	Amount(Rs.)
1	Un-Spent Grant as on 31.03.2024	15,88,60,924.00	1	Amt. Kept as Cash, Bank & Treasury balance etc. as on 31.03.2024	50,56,95,708.38
2	Non-Remitted Fees & Fines	1,35,542.00	2	Amt. of Investment as on 31.03.2023	0.00
3	Refundable SD/EMD		3	Advance Recoverable	2,64,26,919.00
4	Un-Paid Salary & Wages:-		4	Outstanding Rent Recoverable	
	Salary/PC etc. of GIA staff	1,25,00,000.00	5	Loan Recoverable(If any)	0
	Remuneration to Guest Faculties	6,30,000.00	6	Other Liquid Assets(If any)	0
	Remuneration to Non Teaching Staffs	321230			
	Wages of DWL				

	staffs	25,000.00			
5	H. Rent & Facilitation charges of VC	50000			
6	Hire Charges of Vehicle of VC & COF	60,000.00			
7	Un-Paid Bills for other purposes	2,00,000.00			
8	Security Agency Charges	7,40,000.00			
9	Energy Charges payable	2,50,000.00			
10	News Paper Bill	3,000.00			
11	Other Liabilities(If any)				
	Total of Liabilities:-	17,37,75,696.00		Total of Assets:-	532122627.38
	Asset over Liabilities	35,83,46,931.38		Liabilities over Asset	
	Grand Total:-	53,21,22,627.38		Grand Total:-	532122627.38

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 2024 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.

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

Gangadhar Meher University - 2023-2024

S/no	Name of the Bank	A/C No.	Closing Balance	Closing Balance in	Closing Balance in	Closing Balance in	Difference(In Rs:)(A-B)	Remarks
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			Date As on (dd/mm/yyyy)	Pass Book(In Rs:) (A)	Bank Date Cash Book (dd/mm/yyyy)	Bank as mentioned in Cash Book(In Rs:) (B)		
1	ALL AC	0	31-03-2024	474981799. 06	31-03-2024	466393337. 47	8588461.59	DISCUSSE D BELOW.
	GRAND TOTAL			474981799. 06		466393337. 47	8588461.59	

Reconciliation							
PARA.5.1-DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2024:-							
The Closing balance as on 31.03.2024 of different Bank pass books relating to different 26 (twenty four) No's of cash books as made available to this audit from the University Authority are furnished below:-							
S L.	Name of the Bank	Account No.	Closing Balance in Bank as per Pass Book as on 31.03.2024	Closing Balance in Bank as per Cash Book as on 31.03.2024	Differenc e	Reference Cash Book	Rema rks
1	UCO Bank,Bu dharaja	210102100002 29-	16,31,67,09 1.81	15,99,19,163 .70	32,47,928 .11	GM Unv.(GEN) Cash Book	
2	SBI,Budharaj a	35795607599-	49,967.50	49,967.50	0.00	GM Unv.(GEN) Cash Book	
3	UCO Bank,Bu dharaja	210101100454 11-	40,20,560.4 0	40,20,560.40	0.00	GM Unv.(GEN) Cash Book	
4	UCO Bank,Bu dharaja	210101100454 80-	12,46,89,69 4.48	12,08,52,967 .28	38,36,727 .20	GM Unv.(GEN) Cash Book	
5	Union Bank,s ambalpur	520141001627 645-	8,12,646.57	8,45,146.57	-32,500.0 0	GM Unv.(GEN) Cash Book	
6	ICICI,Ainthap ali	19405005066-	0.00	0.00	0.00	GM Unv.(GEN) Cash Book	
7	H.D.F.C.,BAR AIPALI	501003019779 31-	0.00	0.00	0.00	GM Unv.(GEN) Cash Book	
8	UCO Bank,Bu dharaja	210101100366 00-	1,37,89,523. 32	1,37,89,523. 32	0.00	GM Unv.(Exam) Cash Book	
9	UCO Bank,Bu dharaja	903801000004 04-	13,09,850.0 3	13,09,850.03	0.00	BSc. Comp.Sc Cash Book	
10	UCO Bank,Bu dharaja	903801000005 78-	43,50,433.3 3	43,50,433.33	0.00	MSc. Comp.Sc Cash Book	
11	UCO Bank,Bu dharaja	903801000005 55-	1,00,03,421. 67	1,00,03,421. 67	0.00	MCA Cash	

12	UCO Bank,Bu dharaja	210101100278 68-	1,80,53,612. 64	18053612.64	0.00	HVET Cash Book	
13	UCO Bank,Bu dharaja	903801000003 33-	37,33,069.4 7	37,33,069.47	0.00	GM Auto(Exam) Cash Book	
14	UCO Bank,Bu dharaja	903802100000 07-	0.34	0.34	0.00	GM Auto. P/L Cash Book	
15	UCO Bank,Bu dharaja	903801000009 42-	7,70,967.95	7,70,967.95	0.00	YRC Cash Book	
16	UCO Bank,Bu dharaja	210101100041 956-	4,20,89,412. 23	4,09,11,656. 21	11,77,756 .02	Integrated B.ED Cash Book	FLEXI AC
17	UCO Bank,Bu dharaja	903801000007 04-	19,55,170.6 1	19,55,170.61	0.00	Infrastructure Cash Book	
18	UCO Bank,Bu dharaja	903801000000 45-	79,027.70	79,027.70	0.00	UGC Cash Book	
19	UCO Bank,Bu dharaja	210101100035 89-	9952	9952	0.00	e-Admission Cash Book	
20	UCO Bank,Bu dharaja	210101100533 31-	30,37,249.8 1	29,89,215.81	48,034.00	Project Fund Cash Book	FLEXI AC
21	UCO Bank,Bu dharaja	210101100559 616-	15,48,354.0 0	15,48,354.00	0.00	Project Fund Cash Book	
21	SCCB,Samba lpur	31(Old)-	1,470.00	1,470.00	0.00	NSS Cash Book	
22	Union Bank,S ambalpur	520101249896 322-	1,32,47,864. 59	13236664.59	11,200.00	SEMINAR & WORKSHOP Cash Book	FLEXI AC
23	IDBI BANK , SAMBALPUR	714104000113 2558-	1,88,270.00	1,88,270.00	0.00	ENDOWMENT Cash Book	
24	UCO Bank, Budharaja	210101100495 01-	3,96,627.75	3,96,627.75	0.00	ENDOWMENT Cash Book	
25	UCO Bank, Budharaja	210101100567 45-	22,92,228.6 2	22,92,228.62	0.00	Alumni Connect Cash Book	
26	UCO Bank, Budharaja	210101100579 71-	12,75,827.8 0	12,75,827.80	0.00	Alumni Connect Cash Book	
27	UCO Bank, Budharaja	210101100565 54-	9,770.06	9,770.06	0.00	Grant-in-aid Cash Book	
28	UCO Bank, Budharaja	210101100584 28-	11,79,647.8 0	11,79,647.80	0.00	Grant-in-aid Cash Book	
29	CANARA BA NK,SAMBALP UR	185101018320 -	0.00	0.00	0.00	Rusa Fund Cash Book	
30	UCO Bank, Budharaja	210101100565 47-	2,94,86,259. 32	2,92,52,643. 32	2,33,616. 00	SELF FINANCE CASH BOOK	FLEXI AC
31	UCO Bank, Budharaja	210101100542 15-	25088125.2 6	25022425	65,700.26	OHEPEE CASH BOOK	FLEXI AC
32	UCO Bank, Budharaja	210101100617 25-	4616921	4616921	0.00	PENSION CASH BOOK	

33	UCO Bank, Budharaja	210101100617 32-	3728781	3728781	0.00	GPF CASH BOOK
		GRAND TOTAL:-	47,49,81,79 9.06	46,63,93,337 .47	85,88,461 .59	

PARA.5.2-NON-RECONCILIATION OF DIFFERENCES BETWEEN PASS BOOK BALANCES AND CASH BOOK BALANCES AS ON DT. 31.03.2024:

As calculated above, there is a huge difference of **Rs. 8588461.59** between the cash book balances and the pass book balances as on dt. 31.3.2024. 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 an amount of **Rs. 8588461.59** is held under objection.

PARA.5.3:- Reconciliation of above difference between pass book and cash book as on 31.03.2024.

	1	GM Unv.(GEN) Cash Book-UCO BANK-21010210000229-Budharaja	ADDITION	DEDUCTION	
a		CB of cash book as on 31.03.2023			159919163.70
b		Add: FFD Interest received in FY 2023-24 due to Flexi Account.	3247928.11		
c		Total Added/deducted	3247928.11	0.00	
d		CB as per Audit as on 31.03.2023			163167091.81
e		CB of pass book as on 31.03.2023			163167091.81
f		Un reconciled diff			0.00
	2	GM Unv.(GEN) Cash Book-UCO BANK-21010110045480-Budharaja			
a		CB of cash book as on 31.03.2023			120852967.28
b		Add: FFD Interest received in FY 2023-24 due to Flexi Account.	3821727.20		
c		Add: Amount Paid vide chq no-1104/23.02.2024 but not encashed till 31.03.2024	15000.00		
d		Total Added/deducted	3836727.20	0.00	
e		CB as per Audit as on 31.03.2023			124689694.48
f		CB of pass book as on 31.03.2023			124689694.48
g		Un reconciled diff			0.00
	3	GM Unv.(GEN) Cash Book-Union			

	Bank-520141001627645-Sambalpur			
a	CB of cash book as on 31.03.2023			845146.57
b	Less: 8 numbers of BD deposited to bank ac on dated 12.12.2023 but not cleared till 31.03.2024.		32500.00	
c	Total Added/deducted	0.00	32500.00	
d	CB as per Audit as on 31.03.2023			812646.57
e	CB of pass book as on 31.03.2023			812646.57
f	Un reconciled diff			0.00
	4 Integrated B.ED Cash Book-UCO BANK-210101100041956-Budharaja			
a	CB of cash book as on 31.03.2023			40911656.21
b	Add: FFD Interest received in FY 2023-24 due to Flexi Account.	1177756.02		
c	Total Added/deducted	1177756.02	0.00	
d	CB as per Audit as on 31.03.2023			42089412.23
e	CB of pass book as on 31.03.2023			42089412.23
f	Un reconciled diff			0.00
	5 Project Fund Cash Book-UCO BANK-21010110053331-Budharaja			
a	CB of cash book as on 31.03.2023			2989215.81
b	Add: FFD Interest received in FY 2023-24 due to Flexi Account.	48034.00		
c	Total Added/deducted	48034.00	0.00	
d	CB as per Audit as on 31.03.2023			3037249.81
e	CB of pass book as on 31.03.2023			3037249.81
f	Un reconciled diff			0.00
	6 SEMINAR & WORKSHOP Cash Book-Union Bank-520101249896322-Sambalpur			
a	CB of cash book as on 31.03.2023			13236664.59
b	Add: Amount Paid vide following chq but not encashed till 31.03.2024			
c	13974/28.02.2024	7100.00		
d	13975/28.02.2024	4,100.00		
e	Total Added/deducted	11200.00	0.00	
f	CB as per Audit as on 31.03.2023			13247864.59
g	CB of pass book as on 31.03.2023			13247864.59
h	Un reconciled diff			0.00

7	SELF FINANCE CASH BOOK-UCO BANK-21010110056547-Budharaja			
a	CB of cash book as on 31.03.2023			29252643.32
b	Add: FFD Interest received in FY 2023-24 due to Flexi Account.	233616.00		
c	Total Added/deducted	233616.00	0.00	
d	CB as per Audit as on 31.03.2023			29486259.32
e	CB of pass book as on 31.03.2023			29486259.32
f	Un reconciled diff			0.00
8	OHEPEE CASH BOOK-UCO BANK-21010110054215-Budharaja			
a	CB of cash book as on 31.03.2023			25022425.00
b	Add: FFD Interest received in FY 2023-24 due to Flexi Account.	65700.26		
c	Total Added/deducted	65700.26	0.00	
d	CB as per Audit as on 31.03.2023			25088125.26
e	CB of pass book as on 31.03.2023			25088125.26
f	Un reconciled diff			0.00

PARA.5.4:-Interest credited to bank ac in FY 2023-24 due to Flexi Account but not taken to cash book as receipt as on 31.03.2024.

1	GM Unv.(GEN) Cash Book-UCO BANK-21010210000229-Budharaja			
	2023-24			3247928.11
2	GM Unv.(GEN) Cash Book-UCO BANK-21010110045480-Budharaja			
	2023-24			3821727.20
3	Integrated B.ED Cash Book-UCO BANK-210101100041956-Budharaja			
	2023-24			1177756.02
4	Project Fund Cash Book-UCO BANK-21010110053331-Budharaja			
	2023-24			48034.00
5	SELF FINANCE CASH BOOK-UCO BANK-21010110056547-Budharaja			
	2023-24			233616.00
6	OHEPEE CASH BOOK-UCO BANK-21010110054215-Budharaja			

	2023-24	65700.26
	TOTAL	8594761.59

PARA.5.5:-Amount Paid vide following cheques and booked as expenditure in cash book but not encashed till 31.03.2024.

1	GM Unv.(GEN) Cash Book-UCO BANK-21010110045480-Budharaja	
	1104/23.02.2024	15000.00
2	SEMINAR & WORKSHOP Cash Book-Union Bank-520101249896322-Sambalpur	
	13974/28.02.2024	7100.00
	13975/28.02.2024	4,100.00
	TOTAL	26200.00

PARA.5.6:- Bank drafts deposited to bank ac on dated 12.12.2023 but not credited to bank account as on 31.03.2024.

1	GM Unv.(GEN) Cash Book-Union Bank-520141001627645-Sambalpur	
	8 numbers of BD deposited to bank ac on dated 12.12.2023 but not cleared till 31.03.2024.	32500.00

PARA.5-7:-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 - 2023-2024

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

Comments

Stock position of Major Non-Consumable Items of GM University, Sambalpur as on 31.03.2024 furnished by the local authority as detailed below.

SL. NO	Name of the Items	Stock Balance as on 01.04.2023 (As per Last AR)	Items Purchased during 2023-24	Total	Items written off during 2023-24	Stock Balance as on 31.03.2024	Remarks
1	Air-Conditioner(Split)	12	1	13	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	7	0	7	
7	Long Bench(Wooden)	268	200	468	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	250	0	250	0	250	
13	Chair(wood)	303	0	303	0	303	
14	Chair(Iron)	90	40	130	0	90	
15	Chair(Executive) High Back	483	304	787	0	483	
16	Ceiling Fan	384	8	392	0	384	
17	Stand Fan	9	0	9	0	9	
18	Wall Fan	26	0	26	0	26	
19	Fire Extinguisher	15	0	15	0	15	
20	Generator	2	0	2	0	2	
21	Inverter	19	0	19	0	19	
22	Laptop	4	0	4	0	4	
23	Microphone	3	0	3	0	3	
24	Printer	61	7	68	0	61	
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)	3	5	8	0	3
30	Tube Light	442	0	442	0	442
31	Teacher's Table	154	0	154	0	154
32	Computer Table	48	0	48	0	48
33	Officer Table	153	1	154	0	153
34	UPS	111	204	315	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	8	13	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	3	0	3	0	3
44	Wooden Rack	1	0	1	0	1
45	Wooden Almirah	4	0	4	0	4
46	M.S. Rack	4	0	4	0	4
47	Sound Box	3	0	3	0	3
48	Vacuum cleaner	3	0	3	0	3
49	Wooden Chair	232	0	232	0	232
50	Xerox Machine(Colour)	1	0	1	0	1

PARA: 7 INVESTMENT

Gangadhar Meher University - 2023-2024

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	01-04-2023	30713909.00	0.00	30713909.00	558929.00	31-03-2024	31272838.00	31-03-2024	31272838.00	0.00	DETAILED GIVEN

										BELOW
	GRAND	3071390	0.00	3071390	558929.		3127283		3127283	0.00
	TOTAL	9.00		9.00	00		8.00		8.00	

DETAILS OF CB ON INVESTMENT & Comments :

As per the information/original TDR's made available to this audit for verification, the position of Investments in shape of TDRs kept by this University has been worked out for the financial year 2023-24 as furnished below:

S L. 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.	Remarks
1	UCO BANK, BUDHA RAJA	2101030020418,	85,98,909.00	31.01.2024	12 MONTHS	6.50%	31.01.2025	91,57,838.00	BSC Comp. Sc	
2	UCO BANK, BUDHA RAJA	21010310016800-	1,00,00,000.00	29.01.2022	36 MONTHS	4.75%	29.01.2025	1,00,00,000.00	MCA Cash book	Interest Payout Anually
3	UNION BANK, SAMBALPUR	530101344610848-TDR NO-931020	1,00,15,000.00	18.05.2023	12 MONTHS	5%	18.05.2024	1,00,15,000.00	GM Auto. Exam Cash book	Interest Payout Anually
4	IDBI, SAMBALPUR	714106000041168,	5,00,000.00	26.06.2023	12 MONTHS	7.25%	26.06.2024	5,00,000.00	Endoment Cash Book	Interest payout quarterly
5	IDBI, SAMBALPUR	714106000058663-	6,00,000.00	25.08.2023	375 DAYS	7.10%	03.09.2024	6,00,000.00	Endoment Cash Book	Interest payout quarterly
6	UCO BANK, BUDHA RAJA	21010310057667-	10,00,000.00	29.08.2023	444 DAYS	7.05%	15.11.2024	10,00,000.00	Endoment Cash Book	Interest payout quarterly
	TOTAL		3,07,13,909.00					3,12,72,838.00		

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

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

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

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

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

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

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

PARA: 8 ADVANCE

Gangadhar Meher University - 2023-2024

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	01-04-2023	ALL	17412684.00	13626060.00	31038744.00	4611825.00	31-03-2025	26426919.00	31-03-2025	26426919.00	0.00	
	GRAND TOTAL		17412684.00	13626060.00	31038744.00	4611825.00		26426919.00		26426919.00	0.00	

Comments :

PARA 8.1: Details of advance position as per cash book as on 31.03.2024.

During this audit, the cash book-wise advance position for the year 2023-24 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:-

S L N O	Name of the Cash Books	ADVANCE O/S AS ON 01.04.2023	ADV. PAID DURING THE YEAR	TOT AL	ADV.ADJU STED DURING THE YEAR	ADV.O/S AS ON 31. 03.2024(A s per Audit)	ADV.O/S AS ON 31. 03.2024(A s per Cash Book)	DIFF ERE NCE
1	UNIVERSITY EXAM CASH BOOK	8200000.00	6300000.00	14500000.00	700000.00	13800000.00	13800000.00	0.00
2	SELF FINANCE CASH BOOK	137000.00	194180.00	331180.00	107000.00	224180.00	224180.00	0.00
3	BSc. COMP Sc.	0.00	30000.00	30000.00	0.00	30000.00	30000.00	0.00
4	Integrated B.ED Cash Book	263000.00	130000.00	393000.00	60000.00	333000.00	333000.00	0.00
5	HVET Cash Book	279000.00	593560.00	872560.00	234000.00	638560.00	638560.00	0.00
6	Seminar and Workshop Cash Book	976750.00	1569267.00	2546017.00	696750.00	1849267.00	1849267.00	0.00
7	G.M.University(GEN) Cash Book	7556934.00	4809053.00	12365987.00	2814075.00	9551912.00	9551912.00	0.00
	TOTAL	17412684.00	13626060.00	31038744.00	4611825.00	26426919.00	26426919.00	0.00

PARA-8-2: YEAR WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.03.2024:-

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 2023-24, the year-wise Break-up outstanding advance in respect of University Account is furnished below:-

YEARWISE BREAKUP OF ADVANCE AS ON 31.03.2023					
YEAR	ADV.O/S AS ON 01.04.2023	ADVANCE PAID	TOTAL	ADV. AD JUSTED	ADV. OUTSTANDING AS ON 31.03.2024
2016-17	3973784.00		3973784.00		3973784.00
2019-20	512350.00		512350.00	512350.00	0.00
2020-21	20000.00		20000.00	20000.00	0.00
2021-22	1708200.00		1708200.00	1625200.00	83000.00
2022-23	11198350.00		11198350.00	2454275.00	8744075.00
2023-24		13626060.00	13626060.00		13626060.00
TOTAL	17412684.00	13626060.00	31038744.00	4611825.00	26426919.00

PARA-8-3: DETAILS OF INDIVIDUAL AND YEAR WISE CLASSIFICATION OF OUTSTANDING ADVANCE AS ON 31.03.2024.

The Individual & Year-wise classification of Outstanding Advance as on 31.03.2024 has been worked out for last 6 years i.e. from the Yr. 2016-17 to 2023-24 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 2023-24, which is furnished below:-

Sl. No	Name & Designation of Advance Holders	YEAR	Advance Vr. No/Date	Amt. of Adv. outstanding	Purpose of Advance Paid
1	G.M. University(GEN) Cash Book:-	2016-17:-			
1	Executive Engg. (PH-Div-1), Sambalpur		123(A)/01.12.16	3973784.00	Renovation of W/S,S/I & S/D
		TOTAL:-		3973784.00	
		2021-22			
1	SRI LINGARAJ BEHERA, PEO		300/24.12.2021	60000.00	INTER UNIV SPORTS FOOTBALL
2	DR. GYANARANJAN SWAIN, POL. SCIENCE		361/14.02.2022	8000.00	DEPARTMENT IMPREST MONEY
		TOTAL:-		68000.00	
		2022-23			
1	SRI SURANGA BARIK,		26/21.04.202	8000.00	OFFICE IMPREST MONEY

	JAS		2		
2	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY		129/24.06.2022	2325.00	FAREWELL CEREMONY
3	DR ALEKHA KUMAR SUTAR, CHEMISTRY		148/07.07.2022	15000.00	DEPARTMENT IMPREST MONEY
4	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY		191/12.08.2022	15000.00	DEPARTMENT IMPREST MONEY
5	DR ALEKHA KUMAR SUTAR,CHEMISTRY		210/30.08.2022	75000.00	ONLINE UG ADMN 2022-23
6	DR ALEKHA KUMAR SUTAR,CHEMISTRY		211/30.08.2022	178000.00	OFFLINE UG ADMN 2022-23
7	DR PARAMATAP PRADHAN, HISTORY		236/15.09.2022	100000.00	PG ADMN 2022-23 1ST PHASE
8	DR ARABINDA SHARMA, GEOGRAPHY		347/17.11.2022	15000.00	DEPARTMENT IMPREST MONEY
9	DR UMA CHARAN PATI, ECONOMICS		352/17.11.2022	16050.00	WELCOME CEREMONY
10	DR NAMITA SHADANGI, PHYSICS		353/17.11.2022	8325.00	WELCOME CEREMONY
11	DR PRADOSH KUMAR ACHARYA, BOTANY		354/17.11.2022	8100.00	WELCOME CEREMONY
12	DR PRIYABRATA PANDA,COMMERCE		369/18.11.2022	61500.00	WELCOME CEREMONY
13	PROF GYANARANJAN SWAIN, POL. SCIENCE		374/21.11.2022	16950.00	WELCOME CEREMONY
14	DR P MURALIDHAR SHARMA, ENGLISH		376/22.11.2022	5000.00	NASHA MUKTA BHARAT
15	DR SANTOSH KUMAR SETHI, BIO TECHNOLOGY		381/24.11.2022	1500.00	WELCOME CEREMONY
16	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY		382/26.11.2022	2325.00	WELCOME CEREMONY
17	DR PRIYABRATA PANDA, COMMERCE		424/17.12.2022	10000.00	PROCUREMENT OF CASE STUDY
18	SRI LINGARAJ BEHERA, PEO		440/23.12.2022	40000.00	INTER UNIV SPORTS BADMINTON
19	DR RAJENDRA GARTIA, STATISTICS		470/11.01.2023	15000.00	DEPARTMENT IMPREST MONEY
20	SRI LINGARAJ BEHERA, PEO		535/27.02.2023	60000.00	INTER UNIV SPORTS CRICKET EAST ZONE ORGANIZE I.A.W KIIT
21	DR HIMANSU		540/01.03.2023	8000.00	DEPARTMENT IMPREST

	SEKHAR SAMAL, PHILOSOPHY		23		MONEY
22	DR PARTHA SARATHI MALLIK, EDUCATION		559/23.03.20 23	15000.00	DEPARTMENT IMPREST MONEY
23	DR JAYENDRA KUMAR SINGH, LIB. & INF. SCIENCE		569/29.03.20 23	10000.00	DEPARTMENT IMPREST MONEY
24	DR NAMITA SHADANGI, PHYSICS		570/29.03.20 23	15000	DEPARTMENT IMPREST MONEY
		TOTAL:-		701075.00	
		2023-20 24			
1	DR. SUSANTA KU DAS, PHY		09/03.04.202 3	30000.00	ACADEMIC COUNCIL MEETING 2023
2	SRI ASHISH KU. PATEL, SYST. MANAGER		16/11.04.202 3	14000.00	IMPREST MONEY
3	DR. BIBHU KALYAN MOHANTY, ANTHROPOLOGY		29/29.04.202 3	4275.00	FARE WELL CEREMONY
4	DR. UMA CHARAN PATI, ECONOMICS		29/29.04.202 4	15375.00	FARE WELL CEREMONY
5	DR. ARABINDA SHARMA, GEO		29/29.04.202 4	4800.00	FARE WELL CEREMONY
6	DR. GYANARANJAN SWAIN, POL. SC.		29/29.04.202 4	16425.00	FARE WELL CEREMONY
7	DR. PARTHASARATHI MALLIK, EDUCATION		29/29.04.202 5	8250.00	FARE WELL CEREMONY
8	DR. SMT. MEERA SWAIN, SOCIO		29/29.04.202 6	4875.00	FARE WELL CEREMONY
9	DR. RAJENDRA GARTIA, STAT.		29/29.04.202 7	4275.00	FARE WELL CEREMONY
10	DR. PRIYABRATA PANDA, COMMERCE		29/29.04.202 8	60900.00	FARE WELL CEREMONY
11	DR. PRADOSH KU. ACHARYA, BOTANY		29/29.04.202 9	8025.00	FARE WELL CEREMONY
12	DR. SMT. NAMITA SADANGI, ZOOLOGY		29/29.04.203 0	8025.00	FARE WELL CEREMONY
13	DR. JAYENDRA KU. SINGH, LIB & INT. SC.		29/29.04.203 1	1500.00	FARE WELL CEREMONY
14	DR. PARTA SARATHI MALIK, EDU.		40/04.05.202 3	21600.00	FARE WELL CEREMONY
15	DR. SUSANTA KU. DAS, PHY.		73/23.05.202 3	15000.00	IMPREST MONEY
16	SMT. PUSPANGINI PATTNAIK, ASST. LIB		105/08.06.20 23	29500.00	LIBRARY EXPENDITURE

17	DR. PRAMOD KU. SAMAL, PHY.		112/22.06.2023	60000.00	PHD ADMISSION 2023
18	DR. HIMANSHU SEKHAR SAMAL, PHIL.		159/14.07.2023	140000.00	UG ADMISSION 2023-24
19	DR.GYANARANJAN SWAIN, POL. SC.		183/31.07.2023	50000.00	SAMBALPURI DAY CELEBRATION
20	DR. SMT. MEERA SWAIN, SOCIOLOGY		184/31.07.2023	130000.00	PG ADMISSION 2023-24
21	DR. SMT. MEERA SWAIN, SOCIOLOGY		185/31.07.2023	8000.00	IMPREST MONEY
22	DR. SANTOSH KU. SETHI, BIO-TECHNOLOGY		191/03.08.2023	15000.00	IMPREST MONEY
23	DR. PRAMOD KU. SAMAL, PHY.		192/03.08.2023	8000.00	IMPREST MONEY
24	DR. PRADOSH KU. ACHARYA, BOTANY		196/05.08.2023	15000.00	IMPREST MONEY
25	SRI RANJAN SAHU, JAS		199/10.08.2023	20000.00	PURCHASE OF OFFICE USE
26	DR. SMT. LAXMIPRIYA BEHERA, ODIA		260/29.08.2023	8000.00	IMPREST MONEY
27	DR. PARAMATAP PRADHAN, HIST.		263/01.09.2023	30150.00	PG ADMISSION 2022-23(2ND PHASE)
28	DR. SMT. ANJALI TRIPATHY, ENGLISH		266/02.09.2023	8000.00	DEPT. IMPREST MONEY
29	DR. SMT. ASHRITA PATRA		272/14.09.2023	8000.00	DEPT. IMPREST MONEY
30	SRI LINGARAJ BEHERA, PEO		276/15.09.2023	12200.00	SPORTS DAY CELEBRATION
31	DR. PRADIP KU. PANDA,BBRC		287/16.09.2023	30000.00	PUBLICATION OF ANTHOLOGY
32	DR. SUSANTA KU. DAS, PHY.		315/13.10.2023	32000.00	BIO GAS PLANT INSTALLATION
33	DR. SMT. SUNELI DEI,SANS		337/01.11.2023	8000.00	DEPT. IMPREST MONEY
34	DR. HIMANSHU SEKHAR SAMAL, PHIL.		349/08.11.2023	150000.00	UG SELF FINANCING ADMISSION 2023-24
35	SRI NILAMADHAV PRADHAN, SWO		350/08.11.2023	3000.00	ORGANISED QUEST DEBATE SOCIETY
36	SRI LINGARAJ BEHERA, PEO		353/13.11.2023	62320.00	EZIU KABADI(M) TOURNAMENT
37	DR. P. MURALIDHAR SHARMA, ENG./ CO-ORDINATOR		359/17.11.2023	30300.00	INTER UNIV. LITERARY AND CULTURAL COMPT.

38	DR. SMT. SUNELI DEI,SANS		360/17.11.2023	10000.00	REMM., PRATICAL VALUATION, EVALUATION OF MANAGEMENT OF CERTIFICATE COURSE IN SPOKEN SANSKRIT 2023-24
39	SRI LINGARAJ BEHERA, PEO		362/20.11.2023	9300.00	INTER UNIV. KABADI BADMINTON, FOOT BALL TOURNAMENT 2023-24
40	SRI LINGARAJ BEHERA, PEO		363/20.11.2023	8000.00	ANNUAL SPORTS COUNCILE MEETING 2023-24
41	DR. BANITA MOHANANDIA, POL. SC.		373/22.11.2023	15000.00	DEPT. EXTENSION PROGRAMME TO PHULJHARAN
42	DR. BANITA MOHANANDIA, POL. SC.		374/22.11.2023	15000.00	DEPT. EXTENSION PROGRAMME TO JHANKARPALI
43	DR. ASHOK KU DAS, LIB. & INF. SC.		375/22.11.2023	19998.00	PURCHASE 2 NOS OF WHEEL CHAIRS FOR D. CELL
44	DR. SMT. MEERA SWAIN, ANTHR.		381/24.11.2023	30000.00	SCIO. DEPARTMENT 2 NOS OF EXTENSION PROGRAM
45	DR. SMT. LAXMIPRIYA BEHERA, ODIA		381/24.11.2023	30000.00	ODIA DEPT. 2 NOS OF EXTENSION PROGRAM
46	DR. SMT. SANJUKTA PADHI, PSY		381/24.11.2023	30000.00	PSY. DEPT. 2 NOS OF EXTENSION PROGRAM
47	DR. SANTOSH KU. SETHI, BIO-TECHNOLOGY		381/24.11.2023	30000.00	BIO-TECH. DEPT. 2 NOS OF EXTENSION PROGRAM
48	DR. SMT. ROSALIEN ROUT, LIB. & INF. SC.		381/24.11.2023	30000.00	LIB & INF. SC. 2 NOS OF EXTENSION PROGRAM
49	DR. SUSANTA KU. DAS, PHY.		381/24.11.2023	30000.00	PHY. DEPT. 2 NOS OF EXTENSION PROGRAM
50	DR. PARTHASARATHI MALLIK EDUCATION		381/24.11.2023	30000.00	EDUCATION DEPT. 2 NOS OF EXTENSION PROGRAM
51	DR. PRAMOD KU. SAMAL, PHY.		381/24.11.2023	30000.00	HINDI DEPT. 2 NOS OF EXTENSION PROGRAM
52	DR. ATULA KU PRADHAN		381/24.11.2023	30000.00	HIST. DEPT. 2 NOS OF EXTENSION PROGRAM
53	DR. PRIYABRATA PANDA, COMMERCE		381/24.11.2023	30000.00	COMMERCE DEPT. 2 NOS OF EXTENSION PROGRAM
54	SRI SATYA BAN BEHERA, BSC. IT		381/24.11.2023	30000.00	BSC. IT 2 NOS OF EXTENSION PROGRAM
55	DR. SUSHREE SASMITA PATI, SANS		381/24.11.2023	15000.00	SANS DEPT. 2 NOS OF EXTENSION PROGRAM
56	DR. SMT. SUNELI DEI,SANS		381/24.11.2023	15000.00	SANS DEPT. 2 NOS OF EXTENSION PROGRAM
57	DR. P. MURALIDHAR		381/24.11.2023	30000.00	2 NOS OF EXTENSION

	SHARMA, ENG.		23		PROGRAM
58	DR. BIBHU KALYAN MOHANTY, ANTHROPOLOGY		381/24.11.2023	15000.00	ANTHROPOLOGY DEPT. 2 NOS OF EXTENSION PROGRAM
59	DR. KALYANI RATH, ANTH		381/24.11.2023	15000.00	ANTHROPOLOGY DEPT. 2 NOS OF EXTENSION PROGRAM
60	SRI JAMRIK EKKA, PHIL		381/24.11.2023	30000.00	PHIL. DEPT. 2 NOS OF EXTENSION PROGRAM
61	DR. SMT. NAMITA SADANGI, PHY		381/24.11.2023	30000.00	ZOOLOGY DEPT. 2 NOS OF EXTENSION PROGRAM
62	DR. SMT. PRAGNYA SAHOO, BOT		381/24.11.2023	30000.00	BOT. DEPT. 2 NOS OF EXTENSION PROGRAM
63	DR. ARABINDA SHARMA, GEO		381/24.11.2023	30000.00	GEO DEPT. 2 NOS OF EXTENSION PROGRAM
64	DR. YUDHISTIRA JAMUDALIA, MATH		381/24.11.2023	30000.00	MATH. DEPT. 2 NOS OF EXTENSION PROGRAM
65	DR. RAJENDRA GARTIA, STAT.		381/24.11.2023	15000.00	STAT. DEPT. 2 NOS OF EXTENSION PROGRAM
66	DR. SMT. NAMITA SHADANGI, PHY		390/30.11.2023	150000.00	SPORTS CLUBMFOR IYDP-2023
67	DR. GYANRANJAN SWAIN, POL. SC.		391/30.11.2023	15000.00	IQAC AND NAAC CELL
68	DR. GYANRANJAN SWAIN, POL. SC.		392/30.11.2023	10000.00	NCC DAY CELEBRATION
69	DR. ATULA KU PRADHAN, HIST		393/01.12.2023	55000.00	EXPENDITURE FOR SOCIAL WORK & ACTIVITY FOR IYDP
70	DR. ATUL KU PRADHAN HIST		403/04.12.2023	6000.00	EXPENDITURE OF RESOURCE PERSON WORLD HERITAGE WEEK
71	DR. ASHOK KU DAS, LIB. & INF. SC.		407/08.12.2023	21500.00	PURCHASE OF PRINTER FOR DIVYANGA CELL
72	DR. P. MURALIDHARA SHARMA, ENG		409/08.12.2023	150000.00	CULTURAL ACTIVITY FOR IYDP
73	SRI LINGARAJ BEHERA, PEO		411/11.12.2023	62600.00	EZIU BADMINTON (MEN) TOURNAMENT
74	DR. RAJENDRA GARTIA, STAT.		425/14.12.2023	15000.00	DEPT. IMPREST MONEY
75	SRI RANJAN SAHU, JAS		426/15.12.2023	20000.00	PURCHASE OF CONTIGENCY ARTICLE
76	SRI BISWAJYOTI PATRA		428/15.12.2023	70000.00	BRANDING UNDER IYDP
77	DR. ATULYA KU. PRADHAN		429/15.12.2023	22000.00	SOCIAL ACTIVITY UNDER IYDP
78	DR. ATULYA KU. PRADHAN		430/15.12.2023	8000.00	OUTREACH PROGRAM
79	SRI NILAMADHAV		465/22.12.20	45000.00	BEUTIFICATION OF SPORTS

	PRADHAN, SWO		23		OF G.M.U
80	DR. ASHOK KU DAS, LIB. & INF. SC.		466/27.12.20 23	15000.00	IMPREST MONEY
81	SMT. PRIYANKA SWAIN		470/29.12.20 23	15000.00	SYST. MANAGER EARTHING IN OLD ADMINI BUILDING EDUCATION & HOSTEL
82	DR. CHANDAN SAHU,		471/30.12.20 23	150000.00	OIC-ACC-TOWARDS ORGANISING OF 2 DAYS NATIONAL SEMINAR
83	SMT. DIBYANI SHUKLA, PEO		473/30.12.20 23	21340.00	PARTICIPATE IN YOGA CHAMPIONSHIP
84	SMT.DIBYANI SHUKLA, PEO		474/30.12.20 23	18520.00	NEZU CHAMPIONSHIP 2023-24
85	DR. ATUL KU PRADHAN HIST		484/02.01.20 24	8000.00	IMPREST MONEY
86	DR. GYANRANJAN BAL, COMM.		487/02.01.20 24	81000.00	PURCHASE OF DINIING TABLE FOR UTILITY BUILDING
87	DR. SMT. NAMITA SHADANGI, PHY		488/04.01.20 24	20000.00	ANTI-RAGING PROGRAMME 2023
88	DR. SMT. SANJUKTA PADHI, PSY		495/05.01.20 24	15000.00	IMPREST MONEY
89	DR. ATULA KU. PRADHAN, HIST.		510/12.01.20 24	7600.00	OBSERVATION OF ROAD SAFETY
90	DR. CHANDAN SAHU, RO		527/20.01.20 23	300000.00	SEMINAR ON BISWA ODIA BHASA SAMMELAN
91	SRI BISWAJYOTI PATRA, JAS		528/20.01.20 24	100000.00	ODIA LITERATURE COMPETITION(NUA-O)
92	DR. P MURALIDHAR SHARMA, ENG.		530/20.01.20 24	40000.00	INTER UNIVERSITY CULTURAL EVENT AT RDWU
93	SRI LINGARAJ BEHERA, PEO		532/24.01.20 24	20000.00	REPUBLIC DAY CELEBRATION
94	SRI RANJAN SAHU, JAS		533/24.01.20 24	20000.00	PAPER AND REGISTER FOR OFFICE
95	SMT. DIBYANI SHUKLA, PEO		536/30.01.20 24	24135.00	AIIU AQUATICS(M/W)
96	DR. CHANDAN SAHU, RO		543/02.02.20 24	100000.00	2ND PHASE ODIA BHASA SAMMILANI
97	SRI RANJAN SAHU, JAS		558/07.02.20 24	20000.00	PURCHASE OF CONTIGENCY
98	DR. ASHOK KU DAS, LIB. & INF. SC.		559/07.02.20 24	20000.00	INTER ACTION PROGRAM WITH STUDENTS
99	DR. ATULA KU. PRADHAN, HIST.		560/07.02.20 24	30000.00	2ND NO OF EXTENSION ACTIVITY OF NSS WINGS
100	DR. ATULA KU. PRADHAN, HIST.		561/07.02.20 24	15000.00	PURCHASE NSS STATIONARY
10	PROF. PRADIP KU.		566/15.02.20	10000.00	DEPT. IMPREST MONEY

1	PANDA, BBRC		24		
10 2	DR. GYANARANJAN SWAIN, POL. SC.		567/16.02.20 24	15000.00	IQAC IMPREST MONEY
10 3	DR. GYANARANJAN SWAIN, POL. SC.		568/16.02.20 24	60000.00	ACADEMIC AUDIT 2022-23
10 4	SRI LINGARAJ BEHERA, PEO		570/17.02.20 24	102480.00	STATE LEVEL INTER UNIV. SPORTS AND GAME COMPETITION
10 5	DR. KESHAB CHANDRA RATHA, POL. SC.		571/17.02.20 24	300000.00	CAS PROMOTION MEETING
10 6	DR. ATULA KU PRADHAN, HIST		572/17.02.20 24	6000.00	SOCIETY OF COGNOTION SHILLING AND UPSHILLING EXP
10 7	DR. P. MURALIDHAR SHARMA, ENG.		573/17.02.20 24	20000.00	SARASWATI PUJA 2024
10 8	DR. SMT. NAMITA SHADANGI, PHY		574/20.02.20 24	200000.00	EZIU CRICKET TOUNAMENT
10 9	DR. PRIYABRATA PANDA, COMMERCE		576/21.02.20 24	8000.00	IMPREST MONEY
11 0	DR. JAYENDRA KU. SINGH, LIB & INT. SC.		591/27.02.20 24	15000.00	DEPT. IMPREST MONEY
11 1	SRI NILAMADHAV PRADHAN, SWO		592/27.02.20 24	45000.00	BEUTIFICATION OF SPORTS OF PHASE-2
11 2	DR. SUSANTA KU. DAS, PHY.		597/28.02.20 24	30000.00	PGC TOWARDS ACCADEMIC COUNCIL MEETING 2023-24
11 3	DR. P. MURALIDHAR SHARMA, ENG		598/28.02.20 24	300000.00	ANNUAL FUNCTION 2024
11 4	DR. P MURALIDHAR SHARMA, ENG.		608/07.03.20 24	100000.00	ANNUAL FUNCTION 2024 2ND PHASE
11 5	SMT. DIBYANI SHUKLA, PEO		616/11.03.20 24	125000.00	8TH ANNUAL ATHELETICS MEET
11 6	DR. SMT. SUBHANKARI PATI, PHIL		617/11.03.20 24	35000.00	WOMENS DAY CELEBRATION
11 7	SRI NILAMADHAV PRADHAN, SWO		618/11.03.20 24	9785.00	REPAIRING OF UNDER GROUND WATER PIPE
		TOTAL:-		4809053.00	
		G. TOTAL		9551912.00	
2	G.M.University(EXAM) Cash Book:-	2022-23			
1	Dr. DEBASIS BEHERA,Dy COE		07.04.2022	700000	EXAMINATION
2	Dr. DEBASIS BEHERA,Dy COE		11.05.2022	700000	EXAMINATION

3	Dr. DEBASIS BEHERA,Dy COE		30.06.2022	700000	EXAMINATION
4	Dr. DEBASIS BEHERA,Dy COE		19.07.2022	700000	EXAMINATION
5	Dr. DEBASIS BEHERA,Dy COE		24.08.2022	700000	EXAMINATION
6	Dr. DEBASIS BEHERA,Dy COE		12.09.2022	700000	EXAMINATION
7	Dr. DEBASIS BEHERA,Dy COE		27.09.2022	600000	EXAMINATION
8	Dr. DEBASIS BEHERA,Dy COE		13.12.2022	700000	EXAMINATION
9	Dr. DEBASIS BEHERA,Dy COE		10.01.2023	700000	EXAMINATION
10	Dr. DEBASIS BEHERA,Dy COE		17.02.2023	700000	EXAMINATION
11	Dr. DEBASIS BEHERA,Dy COE		18.03.2023	600000	EXAMINATION
		TOTAL:-		75,00,000.00	
		2023-24			
1	Dr. DEBASIS BEHERA,Dy COE		224/25.05.2023	6,00,000.00	EXAMINATION OF UG SEM-III,V & PG SESSIONAL COURSE SEM-III
2	Dr. DEBASIS BEHERA,Dy COE		235/15.05.2023	8,00,000.00	EXAMINATION OF UG SEM-III,V & PG SESSIONAL COURSE SEM-III
3	Dr. DEBASIS BEHERA,Dy COE		246/03.07.2023	7,00,000.00	EXAMINATION OF UG SEM-III,V & PG SESSIONAL COURSE SEM-III
4	Dr. DEBASIS BEHERA,Dy COE		258/08.08.2023	7,00,000.00	QUESTION PAPER PREPARATION OF BACK PAPER
5	Dr. SUSHREE SANGITA PATI,Dy COE		262/11.09.2023	7,00,000.00	QUESTION PAPER PREPARATION OF BACK PAPER
6	Dr. SUSHREE SANGITA PATI,Dy COE		267/18.10.2023	5,00,000.00	EVALUTION OF ANSWER SHEET OF END-TERM EXAMINATION
7	Dr. SUSHREE SANGITA PATI,Dy COE		276/13.12.2023	8,00,000.00	QUESTION PAPER PREPARATION
8	Dr. SUSHREE SANGITA PATI,Dy COE		286/06.02.2024	5,00,000.00	QUESTION PAPER PREPARATION
9	Dr. SUSHREE SANGITA PATI,Dy COE		287/28.02.2024	5,00,000.00	EVALUTION OF ANSWER SHEET.

10	Dr. SUSHREE SANGITA PATI,Dy COE		291/27.03.2024	5,00,000.00	EVALUTION OF ANSWER SHEET.
		TOTAL:-		63,00,000.00	
		G. Total:-		1,38,00,000.00	
3	HVET Cash Book:-	2022-23			
1	SRI AMIT KUMAR HOTA, JAS		66/19.11.2022	45000.00	31st SYNDICATE MEETING EXP.
		TOTAL:-		45000.00	
		2023-24			
1	Dr. GYANA RANJAN BAL		05/11.04.2023	1,00,000.00	MISC EXP OF 3RD CONVOCATION
2	PRADOSH KU ACHARYA		28/03.06.2023	75,000.00	BUTTERFLY GARDENING
3	PRADOSH KU ACHARYA		29/03.06.2023	25,000.00	VERMI COMPOST
4	PRADOSH KU ACHARYA		31/05.06.2023	30,000.00	BEAUTIFICATION OF NEW QRTR OF VC
5	Dr P. MURALIDHAR SHARMA		50/20.07.2023	8,700.00	CULTURAL PROGRAM INAGURATION
6	NILAMADHAB PANDA		64/10.08.2023	15,000.00	WELDING WORKING SLAB
7	NILAMADHAB PANDA		66/23.08.2023	15,000.00	WELDING WORKING SLAB
8	T. HOTA,PA TO VC		70/31.08.2023	20,000.00	VC RES
9	T. HOTA,PA TO VC		77/06.10.2023	20,000.00	VC RES
10	SMT DIBYANI SUKLA		83/16.10.2023	1,700.00	CELEBRATION OF HOCKEY TEAM VICTORY
11	T. HOTA,PA TO VC		112/15.12.2023	20,000.00	VC RES
12	T. HOTA,PA TO VC		116/27.12.2023	20,000.00	VC RES
13	Dr. Smt. SANJUKTA PADHY,PSY		124/10.01.2024	5,500.00	
14	T. HOTA,PA TO VC		128/16.01.2024	5,000.00	TRIBAL CULTURE MEETING AT BBSR
15	T. HOTA,PA TO VC		137/02.02.20		VC RES

			24	20,000.00	
16	M/S FIELD MOTOR PVT. LTD.		138/02.02.2024	42,660.00	INSURANCE
17	Dr. SUMANT KUMAR DAS,PHY PGC		139/09.02.2024	50,000.00	REPAIRING OF QRTR
18	T. HOTA,PA TO VC		140/23.02.2024	20,000.00	VC RES
19	ATUL KU PRADHAN,HISTORY		143/28.02.2024	1,00,000.00	CULTURAL NOTICE BOARD,CLEANING AND BROUCHER PUBLICATION
		TOTAL		5,93,560.00	
		G. Total		6,38,560.00	
4	Seminar and Workshop Cash Book	2022-23			
1	DR BIBHU KALYAN MOHANTY, ANT HROPOLOGY		12/29.10.2022	25000	NATIONAL WORKSHOP
2	DR KESHAB CHANDRA RATH,POL Sc		20/24.11.2022	30000	NATIONAL SEMINAR
3	DR SUBHANKARI PATI, PHILOSOPHY		25/13.12.2022	30000	NATIONAL WORKSHOP
4	MISS BANITA MAHANANDIA, POL SC		30/17.12.2022	150000	NATIONAL WORKSHOP
5	DR PRIYABRATA PANDA, COMMERCE		40/06.02.2023	25000	NATIONAL SEMINAR
6	DR PRANATI PUROHIT, PHYSICS		45/01.03.2023	20000	NATIONAL SEMINAR
		TOTAL		280000	
		2023-24			
1	Dr. Smt. MADHUMITA PANDA		18/27.07.2023	15,000.00	PUBLICATION OF EDITED BOOK OF MCA DEPT.
2	LAXMIPRIYA BEHERA		20/05.09.2023	15,000.00	ORGANISATION OF NATIONAL SEMINAR
3	SMT SUMELI DEI		21/05.09.2023	15,000.00	ORGANISATION OF PRAFULAPATI MEMORIAL LECTURE SERIES
4	Dr. P MURALIDHAR SHARMA		22/08.09.2023	52,000.00	ORGANISATION OF NATIONAL SEMINAR
5	Dr. RAMJAY SETH		25/30.09.2023	20,000.00	ORGANISATION OF NATIONAL SEMINAR
6	Dr. ATUAL KUMAR PRADHAN		26/06.10.2023	1,60,000.00	ORGANISATION OF SEMINAR
7	Dr. ALEKH KUMAR PRADHAN		27/06.10.2023	1,00,000.00	ORGANISATION OF REGIONAL SESSION OF ODISHA HISTORY CONGRESS

8	Dr. GYANARANJA SWAIN		32/10.11.2023	40,000.00	ORGANISATION OF FDP AND OTHER WORK SHOPS FOR NAAC CRITERIA
9	Dr. RANJAN SETHI		33/17.11.2023	40,000.00	ORGANISATION OF 2 DAYS NATIONAL SEMINAR
10	Dr. SUSANTA KUMAR DAS		34/22.11.2023	1,00,400.00	ORGANISATION OF DAE-BRNS MEETING
11	Dr. SRINIBAS DAS		35/22.11.2023	80,000.00	ORGANISATION OF DAE-BRNS MEETING
12	Dr. GYANARANJA SWAIN		37/30.11.2023	2,10,000.00	ORGANISATION OF SEVERAL ACTIVITY FOR NAAC VISIT
13	Dr. JAYENDRA KUMAR SINGH		38/01.12.2023	40,000.00	ORGANISATION OF NATIONAL WORKSHOP KOHA OPEN SOURCE ILMs AND ITS FUNCTIONALITIES
14	Dr. SUKANT KURAR DAS		46/30.12.2023	5,000.00	ORGANISATION OF NATIONAL SEMINAR
15	Dr. MURALIDHAR MAJHI		49/24.01.2024	50,000.00	ORGANISATION OF INTERNATIONAL CONFERENCE
16	Dr. SRINIBAS DAS		50/29.01.2024	50,000.00	ORGANISATION OF INTERNATIONAL SEMINAR
17	Dr. UMACHARAN PATI		51/01.02.2024	1,30,000.00	ORGANISATION OF INTERNATIONAL CONFERENCE SPONSORED BY ICSSR
18	Dr. MURALIDHAR MAJHI		53/07.02.2024	38,700.00	ORGANISATION OF 2 DAYS INTERNATIONAL CONFERENCE
19	Dr. JAMRI EKKA		54/07.02.2024	30,000.00	ORGANISATION OF PERIODIC LECTURE SPONSORED BY ICPR
20	Dr. Smt. SUBHANKARI PATI		55/07.02.2024	40,000.00	ORGANISATION OF WORLD PHILOSOPHY DAY
21	Dr. UMACHARAN PATI		56/07.02.2024	40,000.00	ORGANISATION OF 2 DAYS INTERNATIONAL CONFERENCE
22	Dr. PRIYABRATA PANDA		58/21.02.2024	15,000.00	PRINTING OF JOURNALS OF COMMERCE DEPT.
23	Dr. ATUAL KUMAR PRADHAN		59/28.02.2024	30,000.00	PURCHASE OF MOMENTUS
24	Dr. Smt. ANJALI TRIPATHY		60/29.02.2024	9,500.00	ORGANISATION OF SEMINAR ON SRIMAD SAHU MEMORIAL LECTURE
25	Dr. Smt. SUBHANKARI PATI		65/02.03.2024	30,000.00	ORGANISATION OF NATIONAL SEMINAR FOR WORLD PHILOSOPHY DAY

26	Dr. RANJAN SETHI		66/07.03.2024	69,500.00	CELEBRATION OF SASTRIYA BHASA DIVAS
27	Dr. SRINIBAS DAS		67/14.03.2024	50,000.00	ORGANISATION OF 4 DAYS NATIONAL SEMINAR
28	Dr. SUSANTA KUMAR DAS		69/22.03.2024	94,167.00	ORGANISATION OF 2ND PHASE DAE-BRNS MEETING
		TOTAL		15,69,267.00	
		G. Total		18,49,267.00	
5	SELF FINANCE CASH BOOK				
		2021-22			
1	DR SUSANTA KUMAR DAS, PROF OF PHYSICS		18/08.11.2021	15,000.00	DEPT. IMPREST MONEY-BSC IST
		TOTAL		15,000.00	
		2022-23			
1	DR SRINIBASH DASH, MBA		65/01.03.2023	15,000.00	DEPT IMPREST MONEY
		TOTAL		15,000.00	
		2023-24			
1	Dr. SRINIBASH DAS,I/C DIRECOR OF S/F		NA/08.06.2023	35,000.00	ADMISSION ADVT FOR MBA/MBAFM/BBA/BSC IST 2023-24
2	Dr. NILAMADHAB PRADHAN,SWO		NA/30.09.2023	14,180.00	WATER COONECTION TO THE PURIFIER
3	Dr. SRINIBASH DAS,I/C DIRECOR OF S/F		NA/06.10.2023	15,000.00	DEPT IMPREST MONEY
4	Dr. SRINIBASH DAS,I/C DIRECOR OF S/F		NA/25.11.2023	30,000.00	2 NOS OF EXTENSION PROGG.
6	Dr. SRINIBASH DAS,I/C DIRECOR OF S/F		NA/30.01.2024	50,000.00	INDUSTRIAL VISIT OF MBA
7	Dr. SRINIBASH DAS,I/C DIRECOR OF S/F		NA/30.01.2024	50,000.00	INDUSTRIAL VISIT OF MBA
		TOTAL		1,94,180.00	
		G. Total		2,24,180.00	
6	Integrated B.ED Cash	2022-23			

	Book				
1	DR PARTHA SARATHI MALLIK		09.03.2023	50000	BEAUTIFICATIO N OF SPACE INFRONT OF SCHOOL OF EDUCATION
2	DR PARTHA SARATHI MALLIK		17.03.2023	3000	INTERNSHIP PROGRAMME
3	DR PARTHA SARATHI MALLIK		27.03.2023	150000	NATIONAL SEMINAR
		TOTAL:-		2,03,000.00	
		2023-24			
1	SRI JAMRIK EKKA, PHIL		NA/11.12.2023	70,000.00	BEAUTIFICATION OF GARDEN
2	DR. PARTHASARATHI MALLIK,EDUCATION		NA/13.12.2023	60,000.00	OUT REACH PROGRAME
		TOTAL:-		1,30,000.00	
		G. Total		3,33,000.00	
7	BSc. COMP Sc.	2023-24			
1	Dr. MADHUMITA PANDA(HOD)		CHQ NO-127 /10.05.2023	15,000.00	NOT MENTIONED
2	Dr. MADHUMITA PANDA(HOD)		CHQ NO-/14 6/16.10.2023	15,000.00	NOT MENTIONED
		TOTAL:-		30,000.00	
		GRAND TOTAL(1 TO 6):-		2,64,26,919.00	

PARA-8-4: DETAILS OF ADVANCE ADJUSTED DURING THE FY-2023-24(PERIOD COVER UNDER AUDIT):-

During the period covered under audit i.e. 2023-24 a total sum of **Rs. 4611825.00** was adjusted respectively in different cash books. The details of adjustment are furnished below:-

Sl. No.	Name & Designation of Advance Holders	YEAR	Advance Vr.No/Date	Amt.of Adv. outstanding	Purpose of Advance Paid	Adjust Vr. No/ Date
1	G.M.University(GEN) Cash Book:-	2019-20				
1	SRI DASHARATHI PRADHAN, EDU		NIL/15.05.19	500000.00	ADVANCE SALARY	NIL/24.08.2023
1	SRI SATYABAN BEHERA, MBA		1/25.01.20	5250.00	STUDY TOUR	300/29.09.2023
2	DR. SATYABAN BEHERA, B SC		11/26.02.20	7100.00	FARWEL CEREMONY	547/03.02.2024

		TOTAL:-		512350.00		
		2020-21				
1	DR. PRADOSH KU ACARYA,BOT		291/14.12.2020	15000.00	IMPREST MONEY	33/03.05.2023
2	DR. Susanta Kumar Das, Director IQAC		423/25.02.2021	5000.00	OFFICE EXPENCES	03/03.04.2023
		TOTAL:-		20000.00		
		2021-22				
1	DR PRADOSH KUMAR ACHARYA,BOTANY		25/22.11.2021	15000.00	DEPARTMENT IMPREST MONEY	34/03.05.2023
2	SRI LINGARAJ BEHERA, PEO		301/24.12.2021	60000.00	INTER UNIV SPORTS VOLLEYBALL	467/29.12.2023
3	SRI LINGARAJ BEHERA, PEO		03.01.2022	25000.00	INTER UNIV SPORTS KABADDI-M	468/29.12.2023
2	DR PRIYABRATA PANDA,COMMERCE		223/05.11.2021	8000.00	DEPARTMENT IMPREST MONEY	613/11.03.2024
4	DR JAYENDRA KUMAR SINGH, LIB. & INF. SCIENCE		220/05.11.2021	15000.00	DEPARTMENT IMPREST MONEY	02/03.04.2023
4	DR NAMITA SHADANGI, PHYSICS		03.12.2021	15000.00	DEPARTMENT IMPREST MONEY	542/02.02.2024
5	SRI SURANGA BARIK, JAS		30.09.2021	5000.00	OFFICE IMPREST MONEY	549/03.02.2024
5	DR SUSANTA KUMAR DAS, PHYSICS		221/05.11.2021	15000.00	DEPARTMENT IMPREST MONEY	01/03.04.2023
6	DR SANTOSH KUMAR SETHI, BIO TECHNOLOGY		268/08.12.2021	15000.00	DEPARTMENT IMPREST MONEY	80/30.05.2023
8	SMT DIBYANI SHUKLA, PEO		24.02.2022	120000.00	ANNUAL ATHELETICS MEET 2021-22	295/29.09.2023
6	SMT DIBYANI SHUKLA, PEO		07.03.2022	12700.00	INTER UNIVERSITY ATHELETICS MEET	164/21.07.2023
7	SMT DIBYANI SHUKLA, PEO		09.03.2022	50000.00	INTER UNIV SPORTS BARIPADA	556/05.02.2024
9	DR ALEKHA KUMAR SUTAR,CHEMISTRY		26.08.2021	170000.00	UG ADMISSION 2020-21	486/02.01.2024
10	DR SAMBIT PANIGRAHI, ENGLISH		210/28.12.2021	100000.00	PG ADMN 2021	177/27.07.2023
11	DR DILLIP KUMAR SAHOO, ZOOLOGY		10.03.2022	146000.00	BIO DIVERSITY PROJECT	20.12.2023
8	PROF PRADIP KUMAR PANDA,BBRC		247/11.11.2021	8000.00	BBRC IMPREST MONEY	252/28.08.2023
		TOTAL:-		779700.00		

		2022 -23				
1	DR PRADOSH KUMAR ACHARYA, BOTANY		129/24.06 .2022	4725.0 0	FAREWELL CEREMONY	126/01.07.2 023
2	SRI LINGARAJ BEHERA, PEO		80/18.05. 2022	20000. 00	YOGA TRAINING IN UNIV	297/29.09.2 023
3	DR LAXMIPRIYA BEHERA, ODIA		29.08.202 2	8000.0 0	DEPARTMENT IMPREST MONEY	415/12.12.2 023
2	SRI LINGARAJ BEHERA, PEO		05/06.04. 2022	8000.0 0	INTER UNIV SPORTS JUDO	563/09.02.2 024
3	SRI LINGARAJ BEHERA, PEO		370/19.11 .2022	45000. 00	INTER UNIV SPORTS KABADDI-M	622/18.03.2 024
4	SRI LINGARAJ BEHERA, PEO		441/23.12 .2022	10000. 00	INTER UNIV SPORTS ATHELETICS	296/29.09.2 0223
5	SRI LINGARAJ BEHERA, PEO		467/09.01 .2023	30000. 00	INTER UNIV SPORTS HOCKEY	615/11.03.2 024
6	SRI LINGARAJ BEHERA, PEO		190/10.08 .2022	15000. 00	INDEPENDENCE DAY 2022	46/08.05.20 23
7	DR PARTHA SARATHI MALLIK, EDUCATION		129/24.06 .2022	6000.0 0	FAREWELL CEREMONY-EDUCATION	554/04.02.2 024
8	DR PARTHA SARATHI MALLIK, EDUCATION		129/24.06 .2022	3750.0 0	FAREWELL CEREMONY-BA-BED	553/04.02.2 024
9	DR PARTHA SARATHI MALLIK, EDUCATION		129/24.06 .2022	3750.0 0	FAREWELL CEREMONY-BSC-BED	552/04.02.2 024
10	DR PARTHA SARATHI MALLIK, EDUCATION		366/18.11 .2022	8325.0 0	WELCOME CEREMONY-EDUCATION	82/30.05.20 23
11	DR PARTHA SARATHI MALLIK, EDUCATION		365/18.11 .2022	11175. 00	WELCOME CEREMONY-BA-BED	83/30.05.20 23
12	DR PARTHA SARATHI MALLIK, EDUCATION		364/18.11 .2022	11250. 00	WELCOME CEREMONY-BSC-BED	84/30.05.20 23
13	DR PARTHA SARATHI MALLIK, EDUCATION		544/04.03 .2023	10500. 00	AQUAGUARD WATER FILTER REPAIRING	551/04.02.2 024
14	DR SUSANTA KUMAR DAS, PHYSICS		129/24.06 .2022	4500.0 0	FAREWELL CEREMONY PHYSICS	399/02.12.2 023
15	DR SUSANTA KUMAR DAS, PHYSICS		129/24.06 .2022	3600.0 0	FAREWELL CEREMONY-BSC IST	416/12.12.2 023
7	DR SUSANTA KUMAR DAS, PHYSICS		129/24.06 .2022	825.00	FAREWELL CEREMONY-BSC MSC ETC	04/03.04.20 23
16	DR SUSANTA KUMAR DAS, PHYSICS		377/22.11 .2022	7875.0 0	WELCOME CEREMONY PHYSICS	124/01.07.2 023
17	DR SUSANTA KUMAR DAS, PHYSICS		378/22.11 .2022	7050.0 0	WELCOME CEREMONY BSC IST	418/12.12.2 023
18	DR SUSANTA KUMAR DAS, PHYSICS		379/22.11 .2022	825.00	WELCOME CEREMONY MSC ETC	417/12.12.2 023
19	DR SUSANTA KUMAR DAS, PHYSICS		182/03.08 .2022	150000 .00	CPET EXAM	176/27.10.2 023

20	DR SUSANTA KUMAR DAS, PHYSICS	188/10.08 .2022	200000 .00	CPET EXAM	176/27.10.2 023
21	DR BIJAYALAXMI PANIGRAHI, MATHEMATICS	363/18.11 .2022	11100. 00	WELCOME CEREMONY	06/03.04.20 23
22	DR BIJAYALAXMI PANIGRAHI, MATHEMATICS	483/18.01 .2023	8000.0 0	DEPARTMENT IMPREST MONEY	550/03.02.2 024
23	DR ALEKHA KUMAR SUTAR, CHEMISTRY	373/11.11 .2022	8400.0 0	WELCOME CEREMONY	81/30.05.20 23
25	DR ALEKHA KUMAR SUTAR, CHEMISTRY	212/30.08 .2022	15000. 00	DEPARTMENT IMPREST MONEY	156/14.07.2 023
26	DR ALEKHA KUMAR SUTAR, CHEMISTRY	567/27.03 .2023	15000. 00	DEPARTMENT IMPREST MONEY	612/11.03.2 024
27	DR ALEKHA KUMAR SUTAR, CHEMISTRY	568/27.03 .2023	15000. 00	IQAC IMPREST MONEY	258/28.08.2 023
28	DR ALEKHA KUMAR SUTAR,CHEMISTRY	371/19.11 .2022	40000. 00	ADMISSION FUND UG SAMS ADMN 2022-23	448/20.12.2 023
29	DR SUNELI DEI, SANSKRIT	129/24.06 .2022	6750.0 0	FAREWELL CEREMONY	7/03.04.202 3
30	DR SUNELI DEI, SANSKRIT	368/18.11 .2022	9225.0 0	WELCOME CEREMONY	8/03.04.202 3
31	DR SUNELI DEI, SANSKRIT	145/05.07 .2022	8000.0 0	DEPARTMENT IMPREST MONEY	396/02.12.2 023
32	DR SUNELI DEI, SANSKRIT	537/28.02 .2023	8000.0 0	DEPARTMENT IMPREST MONEY	414/12.12.2 023
33	DR PRIYABRATA PANDA,COMMERCE	129/24.06 .2022	33000. 00	FAREWELL CEREMONY	17/17.04.20 23
34	PROF PRADIP KUMAR PANDA,BBRC	541/01.03 .2023	75000. 00	NATIONAL SEMINAR	410/11.12.2 023
35	PROF PRADIP KUMAR PANDA,BBRC	542/02.03 .2023	125000 .00	NATIONAL SEMINAR	410/11.12.2 024
36	DR NAMITA SHADANGI, PHYSICS	129/24.06 .2022	4800.0 0	FAREWELL CEREMONY	548/03.02.2 024
38	DR SANTOSH KUMAR SETHI, BIO TECHNOLOGY	129/24.06 .2022	1500.0 0	FAREWELL CEREMONY	86/30.05.20 23
39	SMT DIBYANI SHUKLA, PEO	410/13.12 .2022	40000. 00	INTER UNIV SPORTS KHO-KHO	432/03.11.2 023
40	SMT DIBYANI SHUKLA, PEO	468/10.01 .2023	120000 .00	ANNUAL ATHELETICS MEET 2022-23	472/30.12.2 023
41	SMT DIBYANI SHUKLA, PEO	488/24.01 .2023	25000. 00	HOCKEY WORLD CUP 23 LIVE	575/21.02.2 024
42	DR P MURALIDHAR SHARMA, ENGLISH	465/05.01 .2023	25000. 00	LITERARY & CULTURAL EVENT 2023	298/29.09.2 023
43	DR CHANDAN SAHU, RESEARCH OFFICER	457/31.12 .2022	25000. 00	CELEBRATION OF HOCKEY WORLD CUP 2023	45/08.05.20 23
44	DR CHANDAN SAHU,	459/03.01	26750.	TROPHY CELEBRATION	78/30.05.20

	RESEARCH OFFICER		.2023	00	FIH WC HOCKEY	23
45	DR SADAN KUMAR PAUL,HINDI		129/24.06 .2022	4725.0 0	FAREWELL CEREMONY	87/30.05.20 23
46	DR SADAN KUMAR PAUL,HINDI		355/17.11 .2022	7125.0 0	WELCOME CEREMONY	88/30.05.20 23
18	DR SADAN KUMAR PAUL,HINDI		87/26.05. 2022	8000.0 0	DEPARTMENT IMPREST MONEY	12/06.04.20 23
47	DR ATUL KUMAR PRADHAN, HISTORY		361/17.11 .2022	12900. 00	WELCOME CEREMONY	125/01.07.2 023
48	DR ATUL KUMAR PRADHAN, HISTORY		408/13.12 .2022	8000.0 0	DEPARTMENT IMPREST MONEY	169/25.07.2 023
19	DR KALYANI RATH, ANTHROPOLOGY		114/22.06 .2022	15000. 00	FIELD TOUR	35/03.05.20 23
49	DR HIMANSU SEKHAR SAMAL, PHILOSOPHY		350/17.11 .2022	5775.0 0	WELCOME CEREMONY	36/03.05.20 23
50	DR SANJUKTA PADHI, PSYCHOLOGY		345/17.11 .2022	6450.0 0	WELCOME CEREMONY	5/03.04.202 3
51	DR SANJUKTA PADHI, PSYCHOLOGY		502/14.02 .2023	15000. 00	DEPARTMENT IMPREST MONEY	257/28.08.2 023
52	DR MEERA SWAIN, ANTHROPOLOGY		351/17.11 .2022	3300.0 0	WELCOME CEREMONY	546/03.02.2 024
53	DR MEERA SWAIN, ANTHROPOLOGY		187/10.08 .2022	8000.0 0	DEPARTMENT IMPREST MONEY	79/30.05.20 23
24	DR MADHUMITA PANDA, COMPUTER SCIENCE		129/29.06 .2022	2250.0 0	FAREWELL CEREMONY-MCA	338/02.11.2 023
54	SRI CHINTAMANI KISAN,JAS		332/15.11 .2022	10000. 00	OFFICE IMPREST MONEY	32/03.05.20 23
55	SRI CHINTAMANI KISAN,JAS		486/20.01 .2023	10000. 00	OFFICE IMPREST MONEY	76/30.05.20 23
55	DR ANJALI TRIPATHY, ENGLISH		280/10.10 .2022	8000.0 0	DEPARTMENT IMPREST MONEY	256/28.08.2 023
56	DR PRAMOD KUMAR SAMAL, PHYSICS		283/20.10 .2022	37250. 00	PHD ADMN 2022-23	163/21.07.2 023
57	DR ARABINDA SHARMA, GEOGRAPHY		347/17.11 .2022	6075.0 0	WELCOME CEREMONY	299/29.09.2 023
58	DR UMA CHARAN PATI, ECONOMICS		511/20.02 .2023	8000.0 0	DEPARTMENT IMPREST MONEY	541/02.02.2 024
59	DR SRINIBASH DASH,MBA		357/17.11 .2022	4500.0 0	WELCOME CEREMONY MBA	37/03.05.20 23
60	DR GOPIKANTA SUNA, EDUCATION		372/19.11 .2022	4000.0 0	JANJATIYA GOURAV DIWAS	139/11.07.2 023
61	SRI ASHISH KUMAR PATEL, SYSTEM MANAGER		419/16.12 .2022	14000. 00	SYSTEM MANAGER CELL IMPREST MONEY	75/30.05.20 23
62	SRI NILAMADHAV PRADHAN,SWO		489/24.01 .2023	5000.0 0	SARASWATI PUJA	13/06.04.20 23
63	SRI NILAMADHAV		490/24.01	14000.	REPUBLIC DAY	14/06.04.20

	PRADHAN,SWO		.2023	00		23
64	SRI NILAMADHAV PRADHAN,SWO		491/24.01 .2023	14000. 00	DRUMS PURCHASE FOR GMU	555/04.02.2 024
65	SRI NILAMADHAV PRADHAN,SWO		493/25.01 .2023	5000.0 0	SARASWATI PUJA 2ND PHASE	74/23.05.20 23
66	SMT PUSPANGINI PATTNAIK, ASST LIBRARIAN		505/14.02 .2023	5000.0 0	LIBRARY IMPREST MONEY	253/28.08.2 023
67	DR SASMITARANI SHASINI,HISTORY		545/04.03 .2023	15000. 00	WOMAN'S DAY TALK	602/29.02.2 024
30	DR. SASMITARANI SHASINI,HISTORY		552/16.03 .2023	5000.0 0	WOMAN'S DAY TALK	602/29.02.2 024
31	SRI RANJAN SAHU, JAS		557/21.03 .2023	10000. 00	OFFICE IMPREST MONEY	123/01.07.2 023
31	SRI RANJAN SAHU, JAS		571/29.03 .2023	15000. 00	OFFICE IMPREST MONEY	412/12.12.2 023
		TOTAL:-		150202 5.00		
				281407 5.00		
2	UNIVERSITY EXAM CASH BOOK	2021 -22				
1	Dr. DEBASIS BEHERA,Dy COE		141/11.03 .2022	700000 .00	PREPARATION OF QUESTION	306/26.07.2 023
		TOTAL:-		700000 .00		
3	HVET Cash Book:-	2021 -22				
1	SRI AMIT KUMAR HOTA, JAS		09.09.202 1	2000.0 0	PMU RUSA MEETING	15/09.05.20 23
2	SRI AMIT KUMAR HOTA, JAS		66/28.10. 2021	40000. 00	28TH SYNDICATE MEETING EXP.	79/12.10.20 23
3	SRI AMIT KUMAR HOTA, JAS		84/27.01. 2022	35000. 00	29th SYNDICATE MEETING EXP.	80/12.10.20 23
4	DR SUSANTA KUMAR DAS,PHYSICS		07.12.202 1	2000.0 0	PLACEMENT PROGRAMME TATA POWER	134/02.02.2 024
		TOTAL:-		79000. 00		
		2022 -23				
1	SRI AMIT KUMAR HOTA, JAS		11/05.05. 2022	35000. 00	30th SYNDICATE MEETING EXP.	81/12.10.20 23
2	SRI TRINATH HOTA, PA TO		55/20.10.	5000.0	VC ONCLAVE SJSU,	23/31.05.20

	VC		2022	0	PURI	23
3	SRI TRINATH HOTA, PA TO VC		64/15.11.2022	20000.00	VC SECY & VC RES OFFICE EXPENDITURE	09/04.05.2023
4	SRI TRINATH HOTA, PA TO VC		68/25.11.2022	10000.00	VC ATTENDING NATIONAL SEMINAR DELHI	10/04.05.2023
5	SRI TRINATH HOTA, PA TO VC		85/02.01.2023	20000.00	VC SECY & VC RES OFFICE EXPENDITURE	08/04.05.2023
6	SRI TRINATH HOTA, PA TO VC		95/01.02.2023	4000.00	VC VISIT TO BBSR FOR MEETING	11/04.05.2023
7	SRI TRINATH HOTA, PA TO VC		98/15.02.2023	20000.00	VC SECY & VC RES OFFICE EXPENDITURE	22/30.05.2023
8	SRI TRINATH HOTA, PA TO VC		107/20.03.2023	20000.00	VC SECY & VC RES OFFICE EXPENDITURE	42/03.07.2023
9	DR CHANDAN SAHU,RO		83/31.12.2022	6000.00	RELEASE OF UNIV CALENDER	03/06.04.2023
10	DR MADHUMITA PANDA, COMP. SC.		86/05.01.2023	15000.00	DIST. LEVEL ALUMNI MEET	135/02.02.2024
		TOTAL:-		155000.00		
4	Seminar and Workshop Cash Book	2021-22				
1	DR P MURALIDHAR SHARMA, ENGLISH		36/24.02.2022	8500.00	SRIMAD SAHU LECTURE SERIES	04/08.04.2023
2	SRI SUBASH CHANDRA JHAN KAR,COMMERC E		37/10.03.2022	50000.00	NATIONAL SEMINAR	05/03.05.2023
		TOTAL:-		58500.00		
		2022-23				
1	DR ATUL KUMAR PRADHAN, HISTORY		09/29.09.2022	100000.00	RASI CONFERENCE	47/02.01.2024
2	DR ATUL KUMAR PRADHAN, HISTORY		11/29.10.2022	25000.00	NATIONAL WORKSHOP	17/26.07.2023
3	DR PARAMTAP PRADHAN, HISTORY		13/29.10.2022	14000.00	UNITY DAY PHOTO EXHIBITION	01/08.04.2023
4	DR SANTOSH KUMAR SETHI, BIO-TECHNOLOGY		14/29.12.2022	15000.00	VIGILANCE AWARENESS	08/30.06.2023
5	DR SASMITA RANI SHASINI, HISTORY		17/11.11.2022	8500.00	WOMEN REPRODUCTIVE RIGHT	16/11.07.2023
6	DR SANJUKTA PADHI, PSYCHOLOGY		19/15.11.2022	15000.00	NATIONAL SEMINAR	03/08.04.2023
7	DR SUNELI DEI, SANSKRIT		21/03.12.2022	30000.00	NATIONAL SEMINAR	61/29.02.2024
8	DR LAXMIPRIYA BEHERA, ODIA		22/06.12.2022	15000.00	NATIONAL SEMINAR	62/01.03.2024

9	DR ALEKHA KUMAR SUTAR, CHEMISTRY		23/07.12. 2022	137000 .00	NATIONAL WORKSHOP	57/08.02.20 24
10	DR ALEKHA KUMAR SUTAR, CHEMISTRY		27/14.12. 2022	30000. 00	NATIONAL WORKSHOP	57/08.02.20 24
11	DR MEERA SWAIN, ANTHR OPOLOGY		31/17.12. 2022	15000. 00	NATIONAL SEMINAR	63/02.03.20 24
12	DR BIJAYA LAXMI PANIGRAHI, MATHEMATICS		32/23.12. 2022	5000.0 0	NATIONAL MATH DAY	02/.08.04.20 23
13	DR ATUL KUMAR PRADHAN, HISTORY		33/05.01. 2023	93750. 00	NATIONAL SEMINAR	40/20.12.20 23
14	DR MADHUMITA PANDA, COMP. SC.		34/05.01. 2023	15000. 00	NATIONAL SEMINAR	07/11.05.20 23
15	DR SANJUKTA PADHI, PSYCHOLOGY		35/05.01. 2023	15000. 00	PUBLICATION OF BOOK	03/08.04.20 23
16	DR SANTOSH KUMAR SETHI, BIO- TECHNOLOGY		38/12.01. 2023	15000. 00	NATIONAL SEMINAR	09/30.06.20 23
17	DR P MURALIDHAR SHARMA, ENGLISH		42/16.02. 2023	25000. 00	PRAFULLA PATI LECTURE SERIES	28/17.10.20 23
18	DR ARABINDA SHARMA, GEOGRAPHY		43/28.02. 2023	15000. 00	PUBLICATION OF BOOK	42/20.12.20 23
19	DR RANJAN SETHI, ODIA		46/06.03. 2023	20000. 00	IPR WORKSHOP	29/17.10.20 23
20	DR HIMANSU SEKHAR SAMAL, PHILOSOPHY		48/18.03. 2023	30000. 00	PHILOSOPHY DAY	41/20.12.20 23
		TOT AL:-		638250 .00		
5	SELF FINANCE CASH BOOK	2022 -23				
1	Dr. SRINIBASH DASH,MBA		25/15.09. 2022	15000. 00	DEPT IMPREST MONEY	6/04.05.202 3
2	Dr. SRINIBASH DASH,MBA		49/14.12. 2022	40000. 00	INDUSTRIAL VISIT	20 & 21/01.0 7.2023
3	Dr. SRINIBASH DASH,MBA		64/01.03. 2023	15000. 00	DEPT IMPREST MONEY	63/21.12.20 23
			70/20.03. 2023	37000. 00	REPAIRING WORK OF FURNITURE	83/20.03.20 24
		TOT AL:-		107000 .00		
6	Integrated BEd Cash Book:-	2022 -23				
1	Dr. PARTHASARATHI MALLICK,		19.12.202 2	30000. 00	GLOBAL ISSUE AWARNNESS PROGRAMME	NA/30.05.20 23
2	Dr. PARTHASARATHI MALLICK,		19.12.202 2	30000. 00	SOCIAL AWERNESS PROGRAMME	NA/30.05.20 23
		TOT		60000.		

	AL:-	00	
	GRAND TOTAL (1 TO 6)	461182 5.00	

PARA-8-5: ADVANCE OUTSTANDING MORE THAN ONE YEAR (ADVANCE PAID DURING THE FY-2022-23 BUT NOT ADJUSTED TILL 31.03.2024):-

(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.2,64,26,919.00** as on 31.03.2024 as furnished above, a total sum of **Rs. 87,29,075.00** (Advance related to the FY-2022-23) has been remained un-adjusted till 31.03.2024 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. 87,29,075.00** 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	Advance Vr.No/Date	Amt.of Adv.o outstanding	Purpose of Advance Paid
1	SRI SURANGA BARIK, JAS	26/21.04.2022	8,000.00	OFFICE IMPREST MONEY
2	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY	129/24.06.2022	2,325.00	FAREWELL CEREMONY
3	DR ALEKHA KUMAR SUTAR, CHEMISTRY	148/07.07.2022	15,000.00	DEPARTMENT IMPREST MONEY
4	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY	191/12.08.2022	15,000.00	DEPARTMENT IMPREST MONEY
5	DR ALEKHA KUMAR SUTAR,CHEMISTRY	210/30.08.2022	75,000.00	ONLINE UG ADMN 2022-23
6	DR ALEKHA KUMAR SUTAR,CHEMISTRY	211/30.08.2022	1,78,000.00	OFFLINE UG ADMN 2022-23
7	DR PARAMATAP PRADHAN,	236/15.09.2022		PG ADMN 2022-23 1ST

	HISTORY		1,00,000.00	PHASE
8	DR ARABINDA SHARMA, GEOGRAPHY	347/17.11.2022	15,000.00	DEPARTMENT IMPREST MONEY
9	DR UMA CHARAN PATI, ECONOMICS	352/17.11.2022	16,050.00	WELCOME CEREMONY
10	DR NAMITA SHADANGI, PHYSICS	353/17.11.2022	8,325.00	WELCOME CEREMONY
11	DR PRADOSH KUMAR ACHARYA, BOTANY	354/17.11.2022	8,100.00	WELCOME CEREMONY
12	DR PRIYABRATA PANDA,COMMERCE	369/18.11.2022	61,500.00	WELCOME CEREMONY
13	PROF GYANARANJAN SWAIN, POL. SCIENCE	374/21.11.2022	16,950.00	WELCOME CEREMONY
14	DR P MURALIDHAR SHARMA, ENGLISH	376/22.11.2022	5,000.00	NASHA MUKTA BHARAT
15	DR SANTOSH KUMAR SETHI, BIO TECHNOLOGY	381/24.11.2022	1,500.00	WELCOME CEREMONY
16	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY	382/26.11.2022	2,325.00	WELCOME CEREMONY
17	DR PRIYABRATA PANDA, COMMERCE	424/17.12.2022	10,000.00	PROCUREMENT OF CASE STUDY
18	SRI LINGARAJ BEHERA, PEO	440/23.12.2022	40,000.00	INTER UNIV SPORTS BADMINTON
19	DR RAJENDRA GARTIA, STATISTICS	470/11.01.2023	15,000.00	DEPARTMENT IMPREST MONEY
20	SRI LINGARAJ BEHERA, PEO	535/27.02.2023	60,000.00	INTER UNIV SPORTS CRICKET EAST ZONE ORGANIZE I.A.W KIIT
21	DR HIMANSU SEKHAR SAMAL, PHILOSOPHY	540/01.03.2023	8,000.00	DEPARTMENT IMPREST MONEY
22	DR PARTHA SARATHI MALLIK, EDUCATION	559/23.03.2023	15,000.00	DEPARTMENT IMPREST MONEY
23	DR JAYENDRA KUMAR SINGH, LIB. & INF. SCIENCE	569/29.03.2023		DEPARTMENT IMPREST MONEY

			10,000.00	
24	DR NAMITA SHADANGI, PHYSICS	570/29.03.2023		DEPARTMENT IMPREST MONEY
			15,000.00	
25		TOTAL:-	7,01,075.00	
2	G.M.University(EXAM) Cash Book:-			
1	Dr. DEBASIS BEHERA,Dy COE	07.04.2022	7,00,000.00	EXAMINATION
2	Dr. DEBASIS BEHERA,Dy COE	11.05.2022	7,00,000.00	EXAMINATION
3	Dr. DEBASIS BEHERA,Dy COE	30.06.2022	7,00,000.00	EXAMINATION
4	Dr. DEBASIS BEHERA,Dy COE	19.07.2022	7,00,000.00	EXAMINATION
5	Dr. DEBASIS BEHERA,Dy COE	24.08.2022	7,00,000.00	EXAMINATION
6	Dr. DEBASIS BEHERA,Dy COE	12.09.2022	7,00,000.00	EXAMINATION
7	Dr. DEBASIS BEHERA,Dy COE	27.09.2022	6,00,000.00	EXAMINATION
8	Dr. DEBASIS BEHERA,Dy COE	13.12.2022	7,00,000.00	EXAMINATION
9	Dr. DEBASIS BEHERA,Dy COE	10.01.2023	7,00,000.00	EXAMINATION
10	Dr. DEBASIS BEHERA,Dy COE	17.02.2023	7,00,000.00	EXAMINATION
11	Dr. DEBASIS BEHERA,Dy COE	18.03.2023	6,00,000.00	EXAMINATION
		TOTAL:-	75,00,000.00	
3	HVET Cash Book:-			
1	SRI AMIT KUMAR HOTA, JAS	66/19.11.2022	45,000.00	31st SYNDICATE MEETING EXP.
		TOTAL:-	45,000.00	
4	Seminar and Workshop Cash Book			
1	DR BIBHU KALYAN MOHANTY, ANTHROPOLOGY	12/29.10.2022	25,000.00	NATIONAL WORKSHOP
2	DR KESHAB CHANDRA RATH,POL Sc	20/24.11.2022	30,000.00	NATIONAL SEMINAR
	DR SUBHANKARI PATI,	25/13.12.2022		NATIONAL WORKSHOP

3	PHILOSOPHY		30,000.00	
4	MISS BANITA MAHANANDIA, POL SC	30/17.12.2022	1,50,000.00	NATIONAL WORKSHOP
5	DR PRIYABRATA PANDA, COMMERCE	40/06.02.2023	25,000.00	NATIONAL SEMINAR
6	DR PRANATI PUROHIT, PHYSICS	45/01.03.2023	20,000.00	NATIONAL SEMINAR
		TOTAL:-	2,80,000.00	
5	SELF FINANCE CASH BOOK			
1	DR SRINIBASH DASH, MBA	65/01.03.2023	15,000.00	DEPT IMPREST MONEY
		TOTAL:-	15,000.00	
6	Integrated B.ED Cash Book			
1	DR PARTHA SARATHI MALLIK	09.03.2023	50,000.00	BEAUTIFICATIO N OF SPACE INFRONT OF SCHOOL OF EDUCATION
2	DR PARTHA SARATHI MALLIK	17.03.2023	3,000.00	INTERNSHIP PROGRAMME
3	DR PARTHA SARATHI MALLIK	27.03.2023	1,50,000.00	NATIONAL SEMINAR
		TOTAL:-	2,03,000.00	
		GRAND TOTAL(1 TO 6):-	87,44,075.00	

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

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

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

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

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

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

Any unspent balance of advance should be immediately refunded,

The Authority granting advance should be held responsible for any over payment, Payment of advances should not be exhibited as final expenditure in cash book.

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

At the end of each quarter a list (In Form No. XII) showing outstanding advances should be prepared & to be intimated to the defaulting officials for earliest adjustment thereof,

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

In case of transfer of any of the defaulting officials from this Institution, the amount of outstanding advance should be clearly mentioned in the LPC to facilitate the recovery of advance in the next station.

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

Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SHRI SURANGA BARIK	JUNIOR ASSISTANT	Gangadhar Meher University	8000
2	DR. BIBHU KALYAN MOHANTY	ASSOCIATE PROFESSOR, ANTHROPOLOGY	Gangadhar Meher University	2325
3	DR. ALEKHA KUMAR SUTAR	PROFESSOR, CHEMISTRY	Gangadhar Meher University	15000
4	DR. BIBHU KALYAN MOHANTY	ASSOCIATE PROFESSOR, ANTHROPOLOGY	Gangadhar Meher University	15000
5	DR. ALEKHA KUMAR SUTAR	PROFESSOR, CHEMISTRY	Gangadhar Meher University	75000
6	DR. ALEKHA KUMAR SUTAR	PROFESSOR, CHEMISTRY	Gangadhar Meher University	178000
7	DR. PARAMATAP PRADHAN	ASSISTANT PROFESSOR, HISTORY	Gangadhar Meher University	100000
8	DR. ARABINDA SHARMA	ASSOCIATE PROFESSOR, GEOGRAPHY	Gangadhar Meher University	15000
9	DR. UMA CHARAN PATI	ASSISTANT PROFESSOR, ECONOMICS	Gangadhar Meher University	16050
10	DR. NAMITA SHADANGI	ASSOCIATE PROFESSOR, PHYSICS	Gangadhar Meher University	8325
11	DR. PRADOSH KUMAR ACHARYA	ASSISTANT PROFESSOR, BOTANY	Gangadhar Meher University	8100
12	DR. PRIYABRATA PANDA	ASSISTANT PROFESSOR, COMMERCE	Gangadhar Meher University	61500
13	DR. GYANARANJAN SWAIN	PROFESSOR, POL. SCIENCE	Gangadhar Meher University	16950
14	DR. P MURALIDHAR SHARMA	ASSISTANT PROFESSOR, ENGLISH	Gangadhar Meher University	5000
15	DR. SANTOSH KUMAR SETHI	ASSISTANT PROFESSOR, BIO TECHNOLOGY	Gangadhar Meher University	1500
16	DR. BIBHU KALYAN MOHANTY	ASSOCIATE PROFESSOR, ANTHROPOLOGY	Gangadhar Meher University	2325
17	DR. PRIYABRATA PANDA	ASSISTANT PROFESSOR, COMMERCE	Gangadhar Meher University	10000
18	SHRI LINGARAJ BEHERA	PHYSICAL EDUCATION OFFICER	Gangadhar Meher University	40000

19	DR. RAJENDRA GARTIA	ASSISTANT PROFESSOR, STATISTICS	Gangadhar Meher University	15000
20	SHRI LINGARAJ BEHERA	PHYSICAL EDUCATION OFFICER	Gangadhar Meher University	60000
21	DR. HIMANSU SEKHAR SAMAL	ASSOCIATE PROFESSOR, PHILOSOPHY	Gangadhar Meher University	8000
22	DR. PARTHA SARATHI MALLIK	PROFESSOR, EDUCATION	Gangadhar Meher University	15000
23	DR. JAYENDRA KUMAR SINGH	ASSISTANT PROFESSOR, LIB. & INF. SCIENCE	Gangadhar Meher University	10000
24	DR. NAMITA SHADANGI	ASSOCIATE PROFESSOR, PHYSICS	Gangadhar Meher University	15000
25	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	700000
26	SHRI AMIT KUMAR HOTA	JUNIOR ASSISTANT	Gangadhar Meher University	45000
27	DR. BIBHU KALYAN MOHANTY	ASSOCIATE PROFESSOR, ANTHROPOLOGY	Gangadhar Meher University	25000
28	DR. KESHAB CHANDRA RATH	ASSISTANT PROFESSOR, POL Sc	Gangadhar Meher University	30000
29	DR. SUBHANKARI PATI	ASSISTANT PROFESSOR, PHILOSOPHY	Gangadhar Meher University	30000
30	DR. BANITA MAHANANDIA	ASSISTANT PROFESSOR, POL SC	Gangadhar Meher University	150000
31	DR. PRIYABRATA PANDA	ASSISTANT PROFESSOR, COMMERCE	Gangadhar Meher University	25000
32	DR. PRANATI PUROHIT	ASSISTANT PROFESSOR, PHYSICS	Gangadhar Meher University	20000
33	DR. SRINIBASH DASH	ASSOCIATE PROFESSOR, MBA	Gangadhar Meher University	15000
34	DR. PARTHA SARATHI MALLIK	PROFESSOR, EDUCATION	Gangadhar Meher University	50000
35	DR. PARTHA SARATHI MALLIK	PROFESSOR, EDUCATION	Gangadhar Meher University	3000
36	DR. PARTHA SARATHI MALLIK	PROFESSOR, EDUCATION	Gangadhar Meher University	150000
37	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	700000
38	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	700000
39	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy.	Gangadhar Meher University	700000

		COE		
40	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	700000
41	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	700000
42	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	600000
43	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	700000
44	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	700000
45	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	700000
46	DR. DEBASIS BEHERA	ASSISTANT PROFESSOR, Dy. COE	Gangadhar Meher University	600000
Total :				8744075

PARA: 9 GRANTS

Gangadhar Meher University - 2023-2024

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	01-04-2023	129447121.00	335937873.00	465384994.00	306524070.00	31-03-2024	158860924.00	Details given below
	GRAND TOTAL	129447121.00	335937873.00	465384994.00	306524070.00		158860924.00	

Comments :

REASON OF CHANGING OF OPENING BALANCE OF GRANT:-

On working out of grant position for the period 2023-24 with previous year report and grant register of GMU it was noticed that an amount of **Rs. 129447121.00** was the opening balance as per grant register which was found to be correct instead of **Rs.131562596.98**.The position of the Receipt & Expenditure of different types of Grants for the year.2023-24 and the percentage of utilization as on 31.03.2024 w.r.to total availability was worked out basing upon the closing balance of un-spent grant as per last year A/R & grant register information got available from the account records/register submitted to this for verification of which an abstract position of the same is furnished below.

SI No.	Head of	S.O No/Dt	OB of	Amt. of	Total	Amt. of	CB of Un	% of
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	Account of Grants	of Sanction	Grant As on 01.04.2023	Grant Received during 2023-24		Grant spent during 2023-24	spent Grant As on 31.03.2024	Utilisation
1	GIA Salary /Non-Salary							
	GIA Salary	202228172 297/2624/ HE Dt.20.0 1.2023 FA- cum- Additional Secretary to Govt. of Odisha, HED.SO N O-2023296 46793/09.0 5.2023 FA- cum- Additional Secretary to Govt. of Odisha, HED. SO N O-2023318 44072/DT- 03.11.2023 FA-cum- Additional Secretary to Govt. of Odisha, HED	26929577. 00	161788000 .00	188717577 .00	153428029 .00	35289548. 00	81%
	GIA Non-Salary	202228172 297/2624/ HE Dt.20.0 1.2023 FA- cum- Additional Secretary to Govt. of Odisha, HED.SO N O-2023296 46824/DT1 9.05.2023 FA-cum- Additional Secretary to Govt. of Odisha, HED. SO N	66726826. 00	43300000. 00	110026826 .00	33703116. 00	76323710. 00	31%

		O-2023318 57129/DT 03.11.2023 FA-cum- Additional Secretary to Govt. of Odisha, HED						
		TOTAL	93656403.00	205088000.00	298744403.00	187131145.00	111613258.00	
2	GIA Infrast ructure							
		Sanction No. 20232 9643801, Date. 30.05.2023	0.00	4829072.0 0	4829072.0 0	4829072.0 0	0.00	100%
		Sanction order no. 2 023323870 52 and dated 29.12.2023	0.00	13246000. 00	13246000. 00	0.00	13246000. 00	0%
		Sanction No. 20181 2142397 & dated. 21.02.2019 & Sanction No. 20232 9933065 & Date. 05.06.2023	146372.00	15516000. 00	15662372. 00	14785172. 00	877200.00	94%
		Sanction No. 20233 2703613, Date. 12.01.2024	0.00	7252750.0 0	7252750.0 0	7252750.0 0	0.00	100%
		27.09.2021	6887306.0 0	0.00	6887306.0 0	6886306.0 0	1000.00	100%
		SO NO-20 181214239 7/DT-22.02 .2019	1916000.0 0	0.00	1916000.0 0	0.00	1916000.0 0	0%
		02.12.2021	3479430.0 0	0.00	3479430.0 0	0.00	3479430.0 0	0%
		20.02.2023	4944844.0 0	0.00	4944844.0 0	4895144.0 0	49700.00	99%
		Sanction No. 20233	0.00	1090880.0 0	1090880.0 0	0.00	1090880.0 0	0%

		2239804, Date. 11.12.2023						
		TOTAL	17373952.00	41934702.00	59308654.00	38648444.00	20660210.00	
3	RUSA GRANT	Sanction No.18019/HE, Date:22.06.18 & Sanction Order No. 202332375 138, Dt. 22.12.2023	0.00	41934702.00	41934702.00	41934702.00	0.00	100%
		TOTAL	0.00	41934702.00	41934702.00	41934702.00	0.00	
4	OHEPEE GRANT							
	CIVIL	1223/HE/WB/OHEPEE/234, Date. 21.03.2020 & 1271/HE/WB/OHEPEE/234, Date. 30.05.2020 & 202333692130, Date. 26.02.2024, SO NO-20224903104, Date. 28.04.2022, 202330460874, Date. 27.07.2023 & 202333705704, Date. 26.02.2024	1,48,46,003.00	40573869.00	55419872.00	32418421.00	2,30,01,451.00	58%
		TOTAL	1,48,46,003.00	40573869.00	55419872.00	32418421.00	23001451.00	
5	BHIMA BHOI RESEARCH CHAIR	AFA-CUM DEY.SECY TO GOVT DHE NO.1 4124/DT.2	1151411.00	0.00	1151411.00	495206.00	656205.00	43%

		0.03.2021						
		TOTAL	1151411.00	0.00	1151411.00	495206.00	656205.00	43%
	OTHER GRANTS							
6	BIODIVERSITY GRANT	HE NO.35 A/2014/2553/OBB Dt.1 0.04.2018 from Member Secy.DHE, Odisha	146000.00	0.00	146000.00	146000.00	0.00	100%
7	SEMINAR GRANT	NA/2023-24	150000.00	1075600.00	1225600.00	1066005.00	159595.00	87%
8	RESEARCH PROJECT GRANT	NA/2023-24	2123352.00	5331000.00	7454352.00	4684147.00	2770205.00	63%
		TOTAL	2419352.00	6406600.00	8825952.00	5896152.00	2929800.00	
		GRAND TOTAL	129447121.00	335937873.00	465384994.00	306524070.00	158860924.00	

PARA-9.1: YEAR WISE UTILIZATION & BREAK-UP OF UNSPENT GRANT AS ON 31.03.2024:-

The year-wise break-up of Un-spent grant as on 31.03.2024 has been worked out during this audit basing upon the information made available from the last year audit report and available records of which an abstract position is furnished below.

YEAR WISE BREAKUP OF UN SPENT GRANT AS ON 31.03.2024:-					
SL .	PERIOD/YEAR	UN SPENT GRANT AS ON 31.03.2024	GRANT RECEIVED	GRANT SPENT	UN SPENT GRANT AS ON 31.03.2024
1	2017-18	1234665.00		1234665.00	0.00
2	2018-19	791270.76		791270.00	0.76
3	2019-20	0.22			0.22
4	2020-21	9971879.00		990000.00	8981879.00
5	2021-22	11829599.00		1025000.00	10804599.00
6	2022-23	107735179.00		87914881.00	19820298.00
7	2023-24	-2115471.98	335937873.00	214568254.00	119254147.02
	TOTAL:-	129447121.00	335937873.00	306524070.00	158860924.00

It could be noticed from the Receipt & Utilization of Grants during the year 2023-24 that, Grants amounting to **Rs. 158860924.00** was remained un-spent as on 31st March 2024 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 66%(As a whole) in the financial year 2023-24, 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 2023-24, 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 - 2023-2024

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	01-04-2023	199902744.32	306524070.00	506426814.32	299180442.00	31-03-2024	207246372.32	
	GRAND TOTAL	199902744.32	306524070.00	506426814.32	299180442.00		207246372.32	

Comments :

PARA-10.1: DETAILS OF UTILISATION CERTIFICATE SUBMITTED IN RESPECT OF UTILISED GOVT. GRANTS DURING THE YEAR-2023-24:-

The details of Submission of UC during the year 2023-24 as worked out from the connected files made available to audit is furnished below.

DETAILS OF UC SUBMITTED DURING THE YEAR 2023-24						
Sl. No	Head of Account	Letter No.	Date	Amount of UC Submitted	To Whom Sent	Year of Grant
1	GIA Salary	1503/G MU	28.04.2023	3,75,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2022-23
2	GIA Salary	4267/G MU	17.10.2023	3,50,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2023-24
3	GIA Non Salary	1503/G MU	28.04.2023	1,77,50,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2022-23
4	GIA Non Salary	4267/G MU	17.10.2023	1,25,00,000.00	F.A.-cum-Addl. Secretary to Govt. HED	2023-24
5	GIA (Creation of Capital)	1513/G	29.04.2		F.A.-cum-Addl. Secretary to	2019-2

		MU	023	47,57,000.00	Govt. HED	0
6	GIA (Creation of Capital)	2029/G MU	02.06.2 023	2,62,40,000.0 0	F.A.-cum-Addl. Secretary to Govt. HED	2022-2 3
7	GIA (Creation of Capital)	3465/G MU	24.08.2 023	2,88,58,517.0 0	F.A.-cum-Addl. Secretary to Govt. HED	2022-2 3
8	GIA (Creation of Capital)	3467/G MU	24.08.2 023	1,20,88,503.0 0	F.A.-cum-Addl. Secretary to Govt. HED	2023-2 4
9	RUSA (CENTRAL SHARE)	4350/G MU	19.10.2 023	5,53,23,875.0 0	SPD and Joint Secretary, RUSA, HED	2023-2 4
10	RUSA (STATE SHARE)	4348/G MU	19.10.2 023	2,80,00,000.0 0	SPD and Joint Secretary, RUSA, HED	2023-2 4
11	OHEPEE (WORLD BANK)(NON CIVIL)	961/GM U	21.02.2 024	2,64,62,713.0 0	SPD, OHEPEE, HED	2022-2 3
12	OHEPEE (WORLD BANK)(CIVIL)	676/GM U	09.02.2 024	1,46,99,834.0 0	SPD, OHEPEE, HED	2022-2 3
			TOTAL	29,91,80,442. 00		

PARA-10.2: YEAR WISE SUBMISSION AND BREAK-UP OF PENDENCY UTILIZATION CERTIFICATES AS ON 31.03.2024:-

The year-wise submission of UC's & break-up of Pendency of Utilization certificates as on 31.03.2024 has been worked out during this audit basing upon the information made available from the last year audit report and available records of which an abstract position is furnished below.

YEAR WISE BREAK UP OF PENDENCY Ucs.AS ON 31.03.2024					
SL NO	PERIOD OF UTILISATION	PENDENCY OF UC AS ON 01.04.2023	UC DUE FOR SUBMISSION	UC SUBMITTED DURING 2023-24	PENDENCY OF UC AS ON 31.03.2024
1	2015-16	90,81,124.00			9081124.00
2	2016-17	47,00,000.00			4700000.00
4	2018-19	98,41,450.96			9841450.96
5	2019-20	1,03,73,098.82		4757000.00	56,16,098.82
6	2020-21	45,70,294.24			4570294.24
7	2021-22	9,26,190.30			926190.30
8	2022-23	16,04,10,586.00		151511064.00	8899522.00

9	2023-24		306524070.00	142912378.00	163611692.00
	TOTAL	19,99,02,744.32	30,65,24,070.00	299180442.00	20,72,46,372.32

Audit Remarks:-

(1) Less Submission of UC in respect of utilized Grants & Huge pendency of UC for submission as on 31st March 2024:-

It could be revealed from above tendency that amount for which utilization certificates are to be submitted as on 31.03.2024 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. 207246372.32 (Based upon the pendency shown up- to the last A.R) as on 31st March 2024 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 such misappropriation was detected during the FY 2023-24.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No such loss of stock and store was detected during the FY 2023-24.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Position of Fees & Fines:-

The collection & remittance position of Fees & Fines for the year 2023-24 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 Univ. Govt. A/c Cash Book	GM Auto. Govt. A/c Cash Book	Total
1	Non-Remitted as on 01.04.2023	1,35,542.00	0.00	1,35,542.00
2	Collected during 2023-24	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 2023-24	0.00	0.00	0.00
5	Non-Remitted as on 31.03.2024	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 - Clarification regarding payment of Remuneration to Guest faculties.(POM-19/PAGE-25-26)

On checking of different cash books with paid vouchers and bank pass books it was noticed that an amount of **Rs.2006500.00** has been paid towards remuneration to Guest Faculties of different departments. Again On scrutinizing of paid vouchers it was noticed that the remunerations were paid @500.00 per class. But audit could not trace on which calculation basis the remuneration was fixed. So it is to be mention here that the necessity of engagement of Guest faculties along with the register of attendance of the guest faculties with the calculation of work load, basing upon the total number of students, total number of teaching staffs including guest faculties and total number of classes done during 2023-24 was asked through memo.The details of payment are given below.

SL NO.	VR NO/DATE	CHQ NO/DATE	AMOUNT
1	M.Sc. COMPUTER SCIENCE		

1	01/10.05.2023	02/10.05.2023	2000.00
2	02 TO 05/11.07.2023	03/28.07.2023	14500.00
3	06 TO 07/01.12.2023	06/24.11.2023	11000.00
4	08 TO 09/04.12.2023	05/24.11.2023	12500.00
5	10 TO 11/27.12.2023	07/12.22.2023	19000.00
6	12 TO 13/01.02.2024	08/30.01.2024	13000.00
7	14 TO 16/22.03.2024	09/19.03.2024	4500.00
		TOTAL	76500.00
2 B.Sc. COMPUTER SCIENCE			
SL NO.	VR NO/DATE	CHQ NO/DATE	AMOUNT
1	08/10.05.2023	128/10.05.2023	3000.00
2	29 to 31/03.08.2023	135/28.07.2023	28000.00
3	60,61/01.12.2023	151/24.11.2023	23000.00
4	62,63/04.12.2023	150/24.11.2023	10000.00
5	69/27.12.2023	155/22.12.2023	6500.00
6	70/27.12.2023	155/22.12.2023	13000.00
7	74/01.02.2024	159/30.01.2024	2500.00
8	75/01.02.2024	159/30.01.2024	3000.00
9	80 to 82/22.03.2024	166/19.03.2024	12000.00
		TOTAL	101000.00
3 SELF FINANCE			
SL NO.	VR NO/DATE	CHQ NO/DATE	AMOUNT
1	11/24.05.2023	122/24.05.2023	194000
2	20/01.07.2023	132/30.06.2023	309000
3	30/24.07.2023	144/24.07.2023	76000
4	43/06.10.2023	155/06.10.2023	186000
5	54/24.11.2023	174/24.11.2023	226500
6	62/21.12.2023	181/19.12.2023	425000
7	70/20.01.2024	187/19.01.2024	162500
8	75/16.02.2024	194/16.02.2024	78000
9	84/20.03.2024	200/19.03.2024	172000
		TOTAL	1829000.00
		GRAND TOTAL	2006500.00

In response to audit objection memo the local authority replied that the remuneration was paid to the Guest faculties as per the letter no-HED-32/35 dt. 20.11.2018 and submitted all information as per information available in the office.

But no such information of calculation of work load has been submitted to audit till the close of audit.

Hence till the production of information an amount of **Rs. 2006500.00** is held under objection.

14.2 - Clarification regarding payment to M/s care security & Allied service towards supply of man power.(POM-20/PAGE-27-31)

On checking of different cash books with paid vouchers and bank pass books it was revealed that an amount of **Rs. 8873978.00** has been paid to M/s care Security & Allied service, BBSR towards supplying of man power in different departments and different sections. So audit seeks the clarification on which basis the M/s care Security & Allied service, BBSR was engaged to provide the man power to the University. The details of payment are given below.

1 B.Sc. COMPUTER SCIENCE			
SL NO.	VR NO/DATE	CHQ NO/DATE	AMOUNT
1	01 to 05/12.04.2023	121/11.04.2023	14132.00
2			14132.00
3			14132.00
4			14132.00
5			27743.00
6	09 to 13/10.05.2023	124/10.05.2023	14132.00
7			14132.00
8			14132.00
9			14132.00
10			27743.00
11	16 to 20/08.06.2023	129/08.06.2023	14132.00
12			14132.00
13			14132.00
14			14132.00
15			27743.00
16	23 to 27/11.07.2023	132/11.07.2023	13660.00
17			13660.00
18			13660.00
19			13660.00
20			26897.00
21	33 to 37/04.08.2023	136/04.08.2023	13220.00
22			13220.00
23			13220.00
24			13220.00
25			26105.00
26	40 to 45/05.09.2023	139/04.09.2023	11396.00
27			10941.00
28			22008.00

29			11396.00
30			11396.00
31	48 to 52/06.10.2023	143/06.10.2023	14132.00
32			14132.00
33			14132.00
34			14132.00
35			27743.00
36	53 to 57/02.11.2023	147/02.11.2023	14132.00
37			14132.00
38			14132.00
39			14132.00
40			27743.00
41	65/06.12.2024	152/06.12.2023	84270.00
42	71/02.01.2024	02.01.2024	84270.00
43	76/02.02.2024	160/02.02.2024	84270.00
44	79/02.03.2024	163/02.03.2024	84270.00
		TOTAL	986094.00
2 MCA			
SL NO.	VR NO/DATE	CHQ NO/DATE	AMOUNT
1	NA/12.04.2023	NEFT/12.04.2023	126146.00
2	NA/10.05.2023	NEFT/10.05.2023	126146.00
3	NA/08.06.2023	NEFT/08.06.2023	126146.00
4	NA/11.07.2023	NEFT/11.07.2023	122094.00
5	NA/04.08.2023	NEFT/04.08.2023	118310.00
6	NA/05.09.2023	NEFT/05.09.2023	100451.00
7	NA/07.10.2023	NEFT/07.10.2023	126146.00
8	NA/02.11.2023	NEFT/02.11.2023	126146.00
9	NA/10.12.2023	NEFT/10.12.2023	126144.00
10	NA/02.01.2024	NEFT/02.01.2024	126144.00
11	NA/02.02.2024	NEFT/02.02.2024	126144.00
12	NA/02.03.2024	NEFT/02.03.2024	126144.00
		TOTAL	1476161.00
3 INT. B.Ed			
SL NO.	VR NO/DATE	CHQ NO/DATE	AMOUNT
1	NA/11.04.2023	NEFT/11.04.2023	244972.00
2	NA/08.05.2023	NEFT/08.05.2023	244578.00
3	NA/08.06.2023	NEFT/08.06.2023	252259.00

4	NA/11.07.2023	NEFT/11.07.2023	244106.00
5	NA/05.08.2023	NEFT/05.08.2023	251347.00
6	NA/05.09.2023	NEFT/05.09.2023	215267.00
7	NA/06.10.2023	NEFT/06.10.2023	269974.00
8	NA/20.10.2023	NEFT/20.10.2023	7436.00
9	NA/02.11.2023	NEFT/02.11.2023	269974.00
10	NA/02.12.2023	NEFT/02.12.2023	281906.00
11	NA/02.01.2024	NEFT/02.01.2024	274087.00
12	NA/02.02.2024	NEFT/02.02.2024	281906.00
13	NA/02.03.2024	NEFT/02.03.2024	282086.00
		TOTAL	3119898.00
4 HVET			
SL NO.	VR NO/DATE	CHQ NO/DATE	AMOUNT
1	NA/11.04.2023	422/11.04.2023	87069.00
2	NA/08.05.2023	428/08.05.2023	87069.00
3	NA/08.06.2023	452/08.06.2023	87069.00
4	NA/11.07.2023	461/11.07.2023	84243.00
5	NA/05.08.2023	474/05.08.2023	80689.00
6	NA/04.09.2023	490/04.09.2023	69258.00
7	NA/06.10.2023	496/06.10.2023	86598.00
8	NA/01.11.2023	589/01.11.2023	86598.00
9	NA/02.12.2023	596/02.12.2023	87068.00
10	NA/02.01.2024	610/02.01.2024	87068.00
11	NA/01.02.2024	621/01.02.2024	87068.00
12	NA/01.03.2024	632/01.03.2024	87068.00
		TOTAL	1016865.00
5 SELF FINANCE			
SL NO.	VR NO/DATE	CHQ NO/DATE	AMOUNT
1	03/11.04.2023	114/11.04.2023	85670.00
2	07/08.05.2023	118/08.05.2023	83785.00
3	17/08.06.2023	125/08.06.2023	85214.00
4	28/11.07.2023	135/11.07.2023	82890.00
5	33/05.08.2023	145/05.08.2023	78925.00
6	38/04.09.2023	150/04.09.2023	67356.00
7	44/06.10.2023	156/06.10.2023	84728.00
8	50/01.11.2023	164/01.11.2023	84256.00
9	55/02.12.2023	176/02.12.2023	85669.00
10	64/02.01.2024	183/02.01.2024	85669.00

11	73/01.02.2023	190/01.02.2023	85669.00
12	80/02.03.2024	Lt. No.-1177/02.03.2023	85669.00
		TOTAL	995500.00
6 GM UNIVERSITY EXAM			
SL NO.	VR NO/DATE	CHQ NO/DATE	AMOUNT
1	285/26.04.2023	225/26.04.2023	106246.00
2	289/09.05.2023	232/09.05.2023	102600.00
3	297/09.06.2023	243/09.06.2023	102600.00
4	300/06.07.2023	248/06.07.2023	99256.00
5	30/05.08.2023	254/05.08.2023	96129.00
6	312/04.09.2023	259/04.09.2023	78459.00
7	315/06.10.2023	263/06.10.2023	112963.00
8	317/02.11.2023	268/02.11.2023	115696.00
9	322/04.12.2023	273/04.12.2023	116731.00
10	327/02.01.2024	277/02.01.2024	115318.00
11	332/01.02.2024	283/01.02.2024	116731.00
12	336/02.03.2024	288/02.03.2024	116731.00
		TOTAL	1279460.00
		G. TOTAL	8873978.00

In response to the audit objection memo the local authority replied that the agency has been selected as per open tender during the FY 2018-19 as per instructions of HED and Finance department and after the finalization of tender process an agreement has been done for one year on dt.01.09.2018. Again the process of tender was stopped due to covid-19 pandemic and other such unavoidable circumstances. Since then renewal of agreement was done annually on the basis of satisfactory performance.

In this regard audit could not satisfied on the reply of the local authority due to one agency is gaining profits since 5 years without quoting any tender and also no such agreement was produced to audit for necessary verification.

Hence till the production of necessary documents an amount of **Rs.8873978.00** is kept on objection.

14.3 - Non encashment of Demand Draft(POM-21/PAGE-32)

On checking of GM University (GEN) Cash Book with bank pass books it is revealed that an amount of Rs.32500.00 has been collected as EMD and SD from the bidders as Demand Draft mode on dated 12.12.2023. So it is the duty of officials to encashment or deposited in bank account within 3 months from the date of purchased of DD as per norms of DD. But the officials are failed to encashment for which there was a loss of Rs.32500.00 to the University fund.

In response to the audit objection memo the local authority replied that steps has been taken to re validate the Demand Draft and will be encash as soon as possible.

But till the close of audit no such records has been produced to audit for verification.

For such loss to the University fund an amount of **Rs. 32500.00** is suggested for recovery from the officials.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SHRI JAGANNATH PRASAD NAIK	ACCOUNTANT	Gangadhar Meher University	10834
2	SHRI JAGANNATH ROUT	COMPTROLLER OF FINANCE	Gangadhar Meher University	10833
3	SHRI BISHI KESAN SAHU	CASHIER	Gangadhar Meher University	10833
Total :				32500

14.4 - Irregularities detected in log book.(POM-25/PAGE-39-42)

On checking of log books of 2 vehicles bearing registration number-OD 15 T 8157(Used by Vice Chancellor) and OD 15 T 0580(Used by Registrar) which were engaged in this office for official duty, it was noticed that in some days during the FY 2023-24 the vehicle was used for outstation journey of Sambalpur for official duty. For which an amount of Rs. 1,49,959.33 (Rs.136719.65+13239.68) or say Rs. 149959.00 has been paid towards purchase of fuel. So it may necessary for the production of the approved tour diary of the officials along with the purpose of journey to audit for necessary verification. Again In some cases i. e from date 11.03.2024 to 20.03.2024 it was noticed that the vehicle OD-15-T-0580 was used for the same places as to and fro for official duty, but the distances varies from 62 km to 249 km which is quite understood.

Till the close of audit there was no production of such documents by the local authority.

The details of tour are given below.

1. VEHICLE NO- OD 15 T 8157						
DATE OF JOURNEY	FROM	TO	DISTANCE (KM)	FUEL CONSUMED	RATE/Ltr (AS Per invoice)	AMOUNT PAID
13.04.2023	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	126	12.6	95.41	1202.17
17.04.2023	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	122	12.2	95.41	1164.00
29.04.2023	RESIDENCE, SBP	BBSR	309	30.9	95.41	2948.17
30.04.2023	BBSR	RESIDENCE, SBP	301	30.1	95.41	2871.84
01.05.2023	RESIDENCE, SBP	DEOGARH, BARK OTE TO & FRO	305	30.5	95.41	2910.01
21.06.2023	RESIDENCE, SBP	BBSR	578	57.8	95.41	5514.70
04.07.2023	RESIDENCE, SBP	SONEPUR- KHALIAPALLI TO & FRO	203	20.3	95.41	1936.82
17.07.2023	RESIDENCE, SBP	RAIPUR TO & FRO	560	56	96.04	5378.24

22.07.2023	RESIDENCE, SBP	RAIPUR TO & FRO	565	56.5	95.41	5390.67
24.07.2023	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	128	12.8	95.41	1221.25
11.08.2023	RESIDENCE, SBP	BBSR	299	29.9	95.41	2852.76
14.08.2023	BBSR	RESIDENCE,SBP	283	28.3	95.41	2700.10
25.08.2023	RESIDENCE, SBP	PARALAKHEMUN DI	435	43.5	95.41	4150.34
26.08.2023		PARALAKHEMUN DI LOCAL	73	7.3	95.41	696.49
27.08.2023	PARALAKHE MUNDI	RESIDENCE,SBP	432	43.2	95.41	4121.71
06.09.2023	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	136	13.6	95.41	1297.58
10.09.2023	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	127	12.7	95.41	1211.71
25.09.2023	RESIDENCE, SBP	RAIPUR TO & FRO	546	54.6	95.41	5209.39
28.09.2023	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	130	13	95.41	1240.33
10.10.2023	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	130	13	95.41	1240.33
14.10.2023	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	121	12.1	95.41	1154.46
16.10.2023	RESIDENCE, SBP	RAIPUR TO & FRO	542	54.2	95.41	5171.22
23.10.2023	RESIDENCE, SBP	RAIPUR TO & FRO	537	53.7	95.41	5123.52
27.10.2023	RESIDENCE, SBP	LAIDA TO & FRO	138	13.8	95.41	1316.66
10.11.2023	RESIDENCE, SBP	PARALAKHEMUN DI	446	44.6	95.41	4255.29
13.11.2023	PARALAKHE MUNDI	RESIDENCE,SBP	440	44	95.41	4198.04
02.12.2023	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	143	14.3	95.41	1364.36
17.12.2023	RESIDENCE, SBP	NOT MENTIONED	473	47.3	95.41	4512.89
20.12.2023	RESIDENCE,	PARALAKHEMUN	450	45	95.41	4293.45

	SBP	DI				
22.12.2023	PARALAKHE MUNDI	RESIDENCE,SBP	472	47.2	95.41	4503.35
23.12.2023	RESIDENCE, SBP	JHARSUGUDA TO & FRO	120	12	95.41	1144.92
24.12.2024	RESIDENCE, SBP	JHARSUGUDA TO & FRO	125	12.5	95.41	1192.63
02.01.2024	RESIDENCE, SBP	SONEPUR TO & FRO	208	20.8	95.41	1984.53
06.01.2024	RESIDENCE, SBP	BERHAMPUR	375	37.5	95.41	3577.88
08.01.2024	BERHAMPUR	RESIDENCE,SBP	350	35	95.41	3339.35
11.01.2024	RESIDENCE, SBP	BBSR	298	29.8	95.41	2843.22
12.01.2024	BBSR	PARALAKHEMUN DI	289	28.9	95.41	2757.35
13.01.2024		PARALAKHEMUN DI LOCAL	53	5.3	95.41	505.67
14.01.2024		PARALAKHEMUN DI LOCAL	35	3.5	95.41	333.94
15.01.2024		PARALAKHEMUN DI LOCAL	80	8	95.41	763.28
16.01.2024	PARALAKHE MUNDI	RESIDENCE,SBP	440	44	95.41	4198.04
17.01.2024	RESIDENCE, SBP	BILASPUR	276	27.6	95.41	2633.32
19.01.2024	BILASPUR	RESIDENCE,SBP	312	31.2	95.41	2976.79
28.01.2024	RESIDENCE, SBP	BINIKA TO & FRO	161	16.1	95.41	1536.10
04.02.2024	RESIDENCE, SBP	BBSR	337	33.7	95.41	3215.32
05.02.2024	BBSR	RESIDENCE,SBP	315	31.5	95.41	3005.42
24.02.2024	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	127	12.7	95.41	1211.71
28.02.2024	RESIDENCE, SBP	JHARSUGUDA AIRPORT TO & FRO	130	13	95.41	1240.33
05.03.2024	RESIDENCE, SBP	NOT MENTIONED	145	14.5	95.41	1383.45
20.03.2024	RESIDENCE, SBP	BBSR	310	31	95.41	2957.71
21.03.2024	BBSR	RESIDENCE,SBP	290	29	95.41	2766.89
		TOTAL	14326	1432.6	4866.54	136719.65

2. VEHICLE NO- OD 15 T 0580

DATE OF JOURNEY	FROM	TO	DISTANC E(KM)	FUEL CONSUME D	RATE/Ltr.(AS Per invoice)	AMOUNT PAID
11.04.2023	RESIDEN CE,SBP	ASHOKA NIVAS,BURLA TO & FRO	74	4.35	95.41	415.03
04.05.2023	RESIDEN CE,SBP	SOHELA TO & FRO	167	9.82	96.41	946.75
05.05.2023	RESIDEN CE,SBP	KHALIAPALI,SONEPU R TO & FRO	160	9.41	97.41	916.63
22.12.2023	RESIDEN CE,SBP	GODBHAGA TO & FRO	85	5	98.41	492.05
01.01.2024	RESIDEN CE,SBP	CITY STATION TO & FRO	32	1.88	99.41	186.89
02.01.2024	RESIDEN CE,SBP	KHALIAPALI,SONEPU R TO & FRO	219	12.88	100.41	1293.28
03.01.2024	RESIDEN CE,SBP	DHANKAUDA TO & FRO	39	2.29	101.41	232.23
16.02.2024	RESIDEN CE,SBP	JHARSUGUDA AIRPORT TO & FRO	151	8.88	102.41	909.40
20.02.2024	RESIDEN CE,SBP	JHARSUGUDA AIRPORT TO & FRO	159	9.35	103.41	966.88
11.03.2024	RESIDEN CE,SBP	2nd CAMPUS TO & FRO	249	14.64	104.41	1528.56
12.03.2024	RESIDEN CE,SBP	2nd CAMPUS TO & FRO	93	5.47	105.41	576.59
13.03.2024	RESIDEN CE,SBP	2nd CAMPUS TO & FRO	91	5.35	106.41	569.29
14.03.2024	RESIDEN CE,SBP	2nd CAMPUS TO & FRO	176	10.35	107.41	1111.69
15.03.2024	RESIDEN CE,SBP	2nd CAMPUS TO & FRO	62	3.64	108.41	394.61
16.03.2024	RESIDEN CE,SBP	2nd CAMPUS TO & FRO	92	5.41	109.41	591.91
18.03.2024	RESIDEN CE,SBP	2nd CAMPUS TO & FRO	105	6.17	110.41	681.23
19.03.2024	RESIDEN CE,SBP	2nd CAMPUS TO & FRO	112	6.58	111.41	733.08
20.03.2024	RESIDEN CE,SBP	2nd CAMPUS TO & FRO	105	6.17	112.41	693.57
		TOTAL	2171	127.64	1870.38	13239.6824

In response to audit objection memo the local authority replied that the tour diary of officials using the vehicle & making outstation tours will be produced to next audit.

Hence till the production of information an amount of **Rs. 1,49,959.33** is held under objection.

14.5 - Clarification regarding expenditure towards VC resident office and VC secretariat:-(POM-27/PAGE-59-60)

On scrutiny of HVET cash book with paid vouchers along with bank pass book, it was noticed that an amount of Rs.8,78,821.00 was paid towards VC resident office and VC secretariat during the financial year 2023-24.

The details of expenditure are given below.

SL NO	VR NO/DATE	AMOUNT	PURPOSE OF EXPENDITURE
1	08/04.05.2023	20690	EXPENDITURE OF VC RESIDENT OFFICE AND VC SECRETARIAT
2	09/04.05.2023	20180	EXPENDITURE OF VC RESIDENT OFFICE AND VC SECRETARIAT
3	19/23.05.2023	25000	RENT FOR VC RESIDENT OFFICE
4	20/30.05.2023	55814	SUPPLY OF DINING SET
5	21/30.05.2023	94800	2 NOS OF INVERTER AC
6	22/30.05.2023	20000	EXPENDITURE OF VC RESIDENT OFFICE AND VC SECRETARIAT
7	37/09.06.2023	32900	SUPPLY OF WASHING MACHINE
8	42/03.07.2023	20000	EXPENDITURE OF VC RESIDENT OFFICE AND VC SECRETARIAT
9	43/03.07.2023	20000	EXPENDITURE OF VC RESIDENT OFFICE AND VC SECRETARIAT
10	53/21.07.2023	60100	1 NOS OF INVERTER AC
11	56/26.07.2023	19684	TOWARDS VEHICLE SERVICING
12	58/02.08.2023	12792	PURCHASE OF MICRO WAVE OVEN
13	97/02.12.2023	15000	SHIFTING AND FURNISHING OF VC RESIDENT OFFICE
14	98/02.12.2023	20000	EXPENDITURE OF VC RESIDENT OFFICE AND VC SECRETARIAT
15	99/02.12.2023	20000	EXPENDITURE OF VC RESIDENT OFFICE AND VC SECRETARIAT
16	102/07.12.2023	47200	RENT FOR VC RESIDENT OFFICE
17	103/08.12.2023	5280	SUPPLY OF FRON LOAD TROLLY AND CALSTRAIT AND WHIZPRO LIQUID DETERGENT FOR VC RESIDENT OFFICE
18	105/11.12.2023	9370	FURNISHING OF VC RESIDENT OFFICE
19	106/11.12.2023	4000	CUTTING OF LEANING TREES AT VC RESIDENT OFFICE
20	109/14.12.2023	57000	SUPPLY OF LG LED TV FOR VC RESIDENT OFFICE
21	110/14.12.2023	35670	SUPPLY OF CC TV CAMERA FOR VC RESIDENT OFFICE

	3		
22	123/06.01.2024	17711	TOWARDS VEHICLE SERVICING
23	126/11.01.2024	18200	SUPPLY OF LUMINOUS BATTERY FOR VC RESIDENT OFFICE
24	136/02.02.2024	20000	EXPENDITURE OF VC RESIDENT OFFICE AND VC SECRETARIAT
25	142/26.02.2024	207430	SUPPLY OF BED,MAT,PILLOW,CHAIRE AND TABLE FOR VC RESIDENT OFFICE
	TOTAL	8,78,821.00	

Clarification was sought through objection memo regarding the ceiling limit of expenditure for VC resident office and VC secretariat along with any provisions or budget approval by syndicate for such expenditure may be produced.

In response to the audit objection memo the local authority replied that "all the expenditures duly approved in the syndicate in post facto and the expenditure there in made from University Own Fund" without mentioning the budget provision or the ceiling limit of expenditure for the said purpose.

In this regard audit did not satisfied to the reply of the local authority.

Hence till the production of clarification regarding this matter an amount of **Rs. 8,78,821.00** held under objection.

14.6 - Inadmissible payment towards holding tax to SMC, Sambalpur.(POM-28/PAGE61)

As per Section 131-B(1)(c) of Orissa Municipal Act 1950, Holding tax shall not be levied in respect of any such building which is used for the purpose:-

- (a) Any Court or of any police station or fire station;
- (b) any Government office not being an office of a commercial nature; or
- (c) any educational, medical, public health or cultural institution

But during the checking of the General cash book w.r.t. paid vouchers and bank pass book it reveals that a sum of **Rs. 1384320.00** was paid towards Holding Tax for the University building during the period of audit and expenditure was charged in General cash book. The details are given below.

SL NO	VR NO	CHQ NO/DATE	AMOUNT	PURPOSE	REMITTER A/C NO
1	288/18.09.2023	RTGS/18.09.2023	1384320.00	HOLDING TAX FOR 1993-94 TO 2022-23	21010210000229

So the amount of Rs. 1384320.00 is a loss to the University fund and inadmissible in audit and needs to be recovery.

In response to the audit objection memo the local authority replied that as per Section-198 of Odisha municipal corporation act-2003, SMC has imposed an amount of Rs. 1384320.00 as Holding tax vide letter no- from the period 1993-94 to 2022-23. So amount has been paid as per rule and para may be

dropped.

Hence para settled.

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-18/PAGE-22-24).

On verification of the different cash books for the year.2023-24 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/Cash Book Name	Amt. Deposited (Rs.)	Name of the Executing Agencies against whom deposit was made	Name of the work for which deposit was made
chq no/date-000257/01.07.2023	INT B.ED	7,75,100.00	OSPH & WB	COMPUTER LAN WIRING AT EDUCATION BUILDING
10/04.03.2024	ALUMNI CONNECT	5,23,420.00	OSPH & WB	CONST OF ADDL. WORK OF Dr. N. PANDA SKILL CENTER
chq no/date-09/23.05.2023	INFRASTRUCTURE DEVELOPMENT	6,96,800.00	OSPH & WB	CONST OF 2 NOS OF SECURITY SHED AT GANGADHAR MEHER UNIVERSITY
TV NO-3 27/27.02.2024	RUSA	53,22,791.00	OSPH & WB	ADDL WORK OF SECOND FLOOR OF OLD EXAM BUILDING
		55,00,700.00	OSPH & WB	CONST. OF CANTEEN BUILDING,
		18,27,800.00	OSPH & WB	ADDL. WORK (INTERNAL ELECTRIFICATION AND PAVING WORK) AT CANTEEN BUILDING,
		33,76,700.00	OSPH & WB	REPAIR AND RENOVATION OF MCL BUILDING FOR INSTRUMENTATION
TV NO-6	RUSA		OSPH &	CONST. OF 1st FLOOR OF E-5(DOME

66/06.03. 2024		43,65,124.0 0	WB	STRUCTURE SHEDING WORK)
TV NO-6 67/06.03. 2024	RUSA	19,73,527.0 0	OSPH & WB	CONST. OF 1st FLOOR OF E-5(DOME STRUCTURE SHEDING WORK)
TV NO-6 69/06.03. 2024	RUSA	4,45,149.00	OSPH & WB	CONST. OF 1st FLOOR OF E-5(DOME STRUCTURE SHEDING WORK)
TV NO-6 68/06.03. 2024	RUSA	10,01,906.0 0	OSPH & WB	CONST. OF 4 UNIT OF TOILET BLOCK
TV NO-7 64/12.03. 2024	RUSA	25,00,000.0 0	EXECUTIV E ENGG., CPWD	PAYMENT TOWARDS SETTLEMENT OF ALL ACCOUNTS AND FINAL INSTALMENT OF VC AND REGISTRAR'S OFIICE
48/13.10. 2023	SELF FINANCE	10,98,316.0 0	OSPH & WB	CONST. OF INTERNAL ELECTRIFICATION WORK OF E-1 Dr. N. PANDA IT SKILL CENTER
71/23-05- 2023	GMU(GEN.)	1904844.00	OSPH & WB	REPAIR & RENOVATION OF CANTEEN AT GMU
127/01.07 .2023	GMU(GEN.)	4829072.00	OSPH & WB	CONS. OF BOUNDARY WALL OF EXISTING CAMPUS 2ND INST.
214/22-0 8-2023	GMU(GEN.)	2990300.00	OSPH & WB	SUPPLY & FIXING OF FURNITURE AT SEMINAR ROOM OF ADMN BUILDING
443/19-1 2-2023	GMU(GEN.)	14785172.0 0	OSPH & WB	CONSTRUCTION OF UTILITY BUILDING 3RD INSTALMENT
535/29-0 1-2024	GMU(GEN.)	6886306.00	OSPH & WB	CONSTRUCTION OF 16 NOS CLASS ROOM 3RD INSTALMENT
579/22-0 2-2024	GMU(GEN.)	5026400.00	OSPH & WB	REPAIR & RENOVATION OF TH QUARTERS 1ST INSTALMENT
579/22-0 2-2024	GMU(GEN.)	2226350.00	OSPH & WB	SUPPLY ,INST., TESTING & COMM. OF LIGHTENING SYS.OF ALL BUILDING OF GMU 1ST INST.
	TOTAL	6,80,55,777. 00		

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

Rule-3.4 Realization of deposits:-

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

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

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

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

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

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

In response to the POM, the Local Authority replied that "Steps will be taken to collect the estimate certificate copy as well as uc copy from the concerned executive agencies and compliance reported to audit". 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. 6,80,55,777.00** to audit by the Local Authority, the correctness of such balance amount of expenditure could not be verified/ ascertained by audit & for which **Rs. 6,80,55,777.00** 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 - 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 2023-24:

Receipt:-

During the period covered under this audit an amount of Rs. 41934702.00 as allotment towards RUSA Grant released by the D.H.E. Govt.(O) in favour of GM University, Sambalpur.

Expenditures:-

Out of the allotment so received, a sum of Rs.41934702.00 was shown incurred as expenditure during the year 2023-24 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.8,33,23,875.00 has yet been submitted to the respective sanctioning Authority by 31st March 2024. An abstract position containing the details of Receipt/Purposes & Mode of Expenditure/ UC submitted as on 31st March 2024in respect of Execution of RUSA Scheme by this University Authorities is furnished below:-

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. 3194847.52** was kept under objection due to non settlement of the audit findings raised during the last year audit 2021-22 & 2022-23.

On issue of audit objection memo the local authority replied that steps will be taken to produce in next 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.

18.2 - STUDENT STRENGTH FOR THE YEAR 2023-24:-(POM-13/PAGE-16)

The student strength in respect of different stream-wise of this University during the academic session 2023-24 as available from the local authority to this audit is furnished below.

ACTUAL STUDENT'S STRENGTH										
U.G.- ARTS / SCIENCE / COMMERCE / BBA / BSC.IST. / B. Ed. CLASSES FOR THE ACADEMIC SESSION 2023-24 (UG 1st year)										
GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR SAMBALPUR										
Class	Sanctioned Strength	Actual Strength	General		Scheduled Caste		Scheduled Tribes		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
ANTHROPOLOGY	16	15	5	3	1	2	1	3	7	8
ECONOMICS	80	80	20	25	9	8	14	4	43	37
EDUCATION	48	48	11	16	3	7	3	8	17	31
ENGLISH	48	48	10	14	2	8	9	5	21	27
GEOGRAPHY	24	24	7	6	2	3	2	4	11	13
HINDI	32	32	8	12	4	1	3	4	15	17
HISTORY	48	48	14	14	5	5	6	4	25	23
MATHEMATICS	20	18	8	5	1	0	1	3	10	8
ODIA	48	48	6	19	3	8	3	9	12	36
PHILOSOPHY	24	24	7	7	2	2	4	2	13	11
POLITICAL SCIENCE	96	96	18	29	8	14	11	16	37	59
PSYCHOLOGY	32	30	7	10	0	7	2	4	9	21
SANSKRIT	32	31	3	15	2	4	2	5	7	24
SOCIOLOGY	32	32	4	14	3	4	3	4	10	22
STATISTICS	16	15	4	6	1	1	1	2	6	9
UG Arts First Yr. Total	596	589	132	195	46	74	65	77	243	346
ANTHROPOLOGY	16	15	5	2	1	4	1	2	7	8
BOTANY	48	45	11	23	0	3	4	4	15	30
CHEMISTRY	48	46	17	14	4	4	5	2	26	20
GEOGRAPHY	8	6	1	3	1	0	0	1	2	4
MATHEMATICS	40	37	14	8	4	4	4	3	22	15
PHYSICS	48	45	17	12	5	2	6	3	28	17
STATISTICS	16	16	8	3	1	2	2	0	11	5
ZOOLOGY	48	46	9	19	5	4	2	7	16	30
COMPUTER SCIENCE	32	32	13	8	4	0	4	3	21	11
UG Science First Yr. Total	304	288	95	92	25	23	28	25	148	140

+3 Commerce 1st Year	384	384	121	103	43	33	44	40	208	176
BBA 1st Year	64	68	37	23	3	3	2	0	42	26
BSCIST 1st year	48	47	27	17	0	2	1	0	28	19
ECONOMICS	5	5	2	1	0	1	1	0	3	2
ENGLISH	10	9	1	4	1	1	1	1	3	6
GEOGRAPHY	5	5	1	2	0	1	0	1	1	4
HISTORY	10	10	1	2	1	2	0	4	2	8
ODIA	10	10	0	6	1	1	1	1	2	8
POLITICAL SCIENCE	10	10	1	5	0	2	0	2	1	9
BA BED 1st Year (Total)	50	49	6	20	3	8	3	9	12	37
BOTANY	10	9	0	4	0	3	0	2	0	9
CHEMISTRY	10	9	1	4	1	1	0	2	2	7
MATHEMATICS	10	10	4	2	2	0	2	0	8	2
PHYSICS	10	10	2	4	0	2	1	1	3	7
ZOOLOGY	10	9	3	2	0	2	0	2	3	6
BSC B.ED 1st year	50	47	10	16	3	8	3	7	16	31
Grand Total	1496	1472	428	466	123	151	146	158	697	775

ACTUAL STUDENT'S STRENGTH

U.G.- ARTS / SCIENCE / COMMERCE / BBA / BSC.IST. / B. Ed. CLASSES FOR THE ACADEMIC SESSION 2022-23 (UG 2nd 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
+3 Arts 1st Year	572	555	117	193	56	60	64	65	237	318
ANTHROPOLOGY	16	16	4	3	1	3	2	3	7	9
ECONOMICS	80	80	20	27	7	8	11	7	38	42
EDUCATION	32	32	4	13	3	6	2	4	9	23
ENGLISH	48	45	10	16	2	5	7	5	19	26
GEOGRAPHY	24	19	5	4	4	1	4	1	13	6
HINDI	32	30	2	16	1	5	3	3	6	24
HISTORY	48	48	14	12	3	6	2	11	19	29
MATHEMATICS	20	20	8	3	3	0	4	2	15	5
ODIA	48	47	7	21	6	3	4	6	17	30
PHILOSOPHY	24	23	3	7	3	2	3	5	9	14
POLITICAL SCIENCE	96	96	23	30	11	11	10	11	44	52
PSYCHOLOGY	24	22	3	11	2	3	1	2	6	16
SANSKRIT	32	32	2	15	3	5	5	2	10	22
SOCIOLOGY	32	30	7	11	5	1	4	2	16	14

STATISTICS	16	15	5	4	2	1	2	1	9	6
+3 Science 1st Year	304	285	99	70	34	19	38	25	171	114
ANTHROPOLOGY	16	12	3	2	3	0	3	1	9	3
BOTANY	48	46	5	21	4	5	8	3	17	29
CHEMISTRY	48	45	19	10	2	5	5	4	26	19
GEOGRAPHY	8	7	2	2	1	0	0	2	3	4
MATHEMATICS	40	39	18	6	7	0	6	2	31	8
PHYSICS	48	42	18	7	7	2	6	2	31	11
STATISTICS	16	15	7	2	2	1	2	1	11	4
ZOOLOGY	48	47	10	16	5	5	4	7	19	28
COMPUTER SCIENCE	32	32	17	4	3	1	4	3	24	8
+3 Commerce 1st Year	384	382	124	108	38	23	49	40	211	171
BBA 1st Year	64	64	27	27	2	4	1	3	30	34
BSCIST 1st year	48	46	26	16	1	1	2	0	29	17
BA BED 1st Year	50	50	5	26	4	6	2	7	11	39
ECONOMICS	5	5	0	3	0	1	1	0	1	4
ENGLISH	10	10	1	5	1	1	0	2	2	8
GEOGRAPHY	5	5	2	1	0	1	0	1	2	3
HISTORY	10	10	1	5	0	2	0	2	1	9
ODIA	10	10	0	6	0	1	1	2	1	9
POLITICAL SCIENCE	10	10	1	6	2	1	1	2	4	9
BSC B.ED 1st year	50	47	12	13	6	6	4	6	22	25
BOTANY	10	10	2	4	0	2	1	1	3	7
CHEMISTRY	10	9	3	1	2	1	0	2	5	4
MATHEMATICS	10	9	3	1	1	2	2	0	6	3
PHYSICS	10	10	2	3	3	0	0	2	5	5
ZOOLOGY	10	9	2	4	0	1	1	1	3	6
Total	1472	1429	409	453	141	119	160	146	710	718

ACTUAL STUDENT'S STRENGTH

U.G.- ARTS / SCIENCE / COMMERCE / BBA / BSC.IST. / B. Ed. CLASSES FOR THE ACADEMIC SESSION 2021-22 (UG 3rd year)

GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR SAMBALPUR

Class	Sanctioned	Actual	General		Scheduled Caste		Scheduled Tribes		Total	
	Strength	Strength	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
+3 Arts 1st Year	572	526	107	181	49	66	57	66	213	313
ANTHROPOLOGY	16	9	0	5	0	3	0	1	0	9
ECONOMICS	80	77	16	24	7	9	11	10	34	43

EDUCATION	32	32	4	11	2	7	1	7	7	25
ENGLISH	48	45	7	16	5	3	6	8	18	27
GEOGRAPHY	24	23	3	3	3	5	7	2	13	10
HINDI	32	33	1	19	3	3	1	6	5	28
HISTORY	48	47	8	16	7	3	7	5	22	24
MATHEMATICS	20	11	4	2	3	0	2	0	9	2
ODIA	48	47	14	11	4	6	4	8	22	25
PHILOSOPHY	24	24	4	13	2	2	1	2	7	17
POLITICAL SCIENCE	96	95	24	26	11	9	16	9	51	44
PSYCHOLOGY	24	24	6	8	0	7	1	2	7	17
SANSKRIT	32	32	4	18	0	6	0	4	4	28
SOCIOLOGY	32	25	9	9	2	3	1	1	12	13
STATISTICS	16	2	2	0	0	0	0	0	2	0
+3 Science 1st Year	304	275	79	85	32	19	29	31	140	135
ANTHROPOLOGY	16	8	4	3	0	1	0	0	4	4
BOTANY	48	43	10	14	2	5	3	9	15	28
CHEMISTRY	48	45	12	15	6	1	7	4	25	20
GEOGRAPHY	8	8	3	4	1	0	0	0	4	4
MATHEMATICS	40	35	9	10	7	0	5	4	21	14
PHYSICS	48	40	11	12	6	3	6	2	23	17
STATISTICS	16	21	8	6	3	2	1	1	12	9
ZOOLOGY	48	44	7	16	4	5	4	8	15	29
COMPUTER SCIENCE	32	31	15	5	3	2	3	5	21	12
+3 Commerce 1st Year	384	380	115	117	40	32	41	35	196	184
BBA 1st Year	64	64	26	25	6	2	3	2	35	29
BSCIST 1st year	48	47	29	8	4	2	4	0	37	10
BA BED 1st Year	50	50	6	23	3	7	3	8	12	38
ECONOMICS	5	5	2	1	0	0	0	2	2	3
ENGLISH	10	10	0	6	0	2	1	1	1	9
GEOGRAPHY	5	5	2	1	0	0	0	2	2	3
HISTORY	10	10	0	6	0	2	1	1	1	9
ODIA	10	10	0	6	1	1	1	1	2	8
POLITICAL SCIENCE	10	10	1	4	1	2	1	1	3	7
BSC B.ED 1st year	50	50	8	21	4	7	4	6	16	34
BOTANY	10	10	1	5	1	1	1	1	3	7
CHEMISTRY	10	10	1	4	2	1	0	2	3	7
MATHEMATICS	10	10	2	4	1	1	1	1	4	6
PHYSICS	10	10	3	3	0	2	2	0	5	5

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

**GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR
ACTUAL STUDENT STRENGTH IN PG/MBA/MCA/MBA (FM) CLASS FOR
THE ACADEMIC SESSION 2022-23**

Subject	Sanctioned Strength	Actual Strength	General		Scheduled Caste		Scheduled Tribe		Total	
			Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls
Anthropology	20	12	1	9	1	1	0	0	2	10
Biotechnology	20	18	6	5	0	3	0	4	6	12
Botany	20	19	4	8	0	3	1	3	5	14
Chemistry	20	20	5	8	3	0	2	2	10	10
Comp. Science	20	11	5	3	1	1	0	1	6	5
Commerce	58	58	17	25	5	1	4	6	26	32
Economics	58	48	10	13	9	2	5	9	24	24
Education	48	48	5	23	3	6	3	8	11	37
English	38	31	4	16	5	0	2	4	11	20
Geography	20	16	3	7	2	1	2	1	7	9
Hindi	30	29	1	18	0	5	1	4	2	27
History	78	78	18	22	7	11	8	12	34	44
Library & Info. Science	20	20	4	10	1	1	1	3	6	14
Mathematics	48	46	13	15	4	4	6	4	23	23
Odia	38	38	10	10	3	4	6	5	19	19
Philosophy	38	29	5	12	2	2	3	5	10	19
Physics	20	19	8	4	2	1	2	2	13	7
Pol. Science	38	38	8	11	3	7	3	6	14	24
Psychology	38	35	7	18	1	2	3	4	11	24
Sanskrit	58	52	7	32	2	8	0	3	9	43
Sociology	20	11	3	4	0	0	1	3	4	7
Statistics	20	4	1	2	0	0	0	1	1	3
Zoology	20	20	5	7	1	2	2	3	8	12
M.B.A.	60	69	34	30	3	0	0	2	37	32
M.C.A.	30	30	15	8	1	1	4	1	20	10
MBA (FM)	60	45	21	19	2	1	1	1	24	21
GR. TOTAL	938	844	220	339	61	67	60	97	341	503

N.B. : 10 nos. of seat is transferred from MBA (FM) to MBA this year

**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	20	17	2	11	0	0	2	2	4	13
Biotechnology	24	24	5	12	0	2	1	4	6	18
Botany	28	28	10	8	1	4	0	5	11	17
Chemistry	32	32	10	10	3	2	4	3	17	15
Comp. Science	20	17	7	6	2	1	1	0	10	7
Commerce	64	63	12	23	6	6	6	10	24	39
Economics	58	56	9	20	8	6	4	9	21	35
Education	58	58	13	23	3	6	5	8	21	37
English	48	48	11	18	5	5	3	6	19	29
Geography	28	23	1	11	2	5	1	3	4	19
Hindi	30	17	0	11	1	4	0	1	1	16
History	78	77	18	23	8	11	5	12	31	46
Library & Info. Science	24	18	5	13	0	0	0	0	5	13
Mathematics	52	49	15	18	5	2	3	6	23	26
Odia	58	58	14	22	2	5	4	11	20	38
Philosophy	38	21	3	8	1	2	4	3	8	13
Physics	24	24	6	10	3	1	3	1	12	12
Pol. Science	58	58	12	26	3	5	3	9	18	40
Psychology	46	44	5	28	2	7	0	2	7	37
Sanskrit	58	48	5	29	2	7	4	1	11	37
Sociology	20	11	1	7	0	1	0	2	1	10
Statistics	20	9	3	5	0	0	1	0	4	5
Zoology	28	28	4	14	2	3	0	5	6	22
M.B.A.	60	70	33	37	0	0	0	0	33	37
M.C.A.	40	39	21	13	1	0	2	2	24	15
MBA (FM)	60	46	25	17	1	0	2	1	28	18
GR. TOTAL	1074	983	250	423	61	85	58	106	369	614

N.B. : 10 nos. of seat is transferred from MBA (FM) to MBA this year

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

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
Anthropology		1	1	0	0	0	0	0	1	0
Biotechnology		2	0	0	0	1	0	1	0	2
Commerce		2	2	0	0	0	0	0	2	0

Economics	2	1	1	0	0	0	0	1	1
Education	3	0	1	2	0	0	0	2	1
English	2	1	1	0	0	0	0	1	1
Geography	2	0	0	2	0	0	0	2	0
History	2	0	2	0	0	0	0	0	2
Physics	3	1	1	1	0	0	0	2	1
Pol. Science	2	2	0	0	0	0	0	2	0
Psychology	2	1	1	0	0	0	0	1	1
Total	23	9	7	5	1	0	1	14	9

18.3 - STAFF STRENGTH FOR THE YEAR.2023-24:-(POM-2/PAGE-4)

The staff strength of various categories in different section & department-wise working in this University during the academic session 2023-24 as available from the local authority to this audit is furnished below.

1. TEACHING STAFF:-

NAME OF THE OFFICE- GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR										
SI N o	DESIGNA TION	Full Name of the incumbent with mob.no & Email Id			Period of Inc umbe ncy	Status of Govt. Service During 2021-2023			GPF/P RAN A/C No./ CPF No.	Trans ferred (Name of the statio n to which)
		NAME OF THE PERSO N	MOBILE NO	EMAIL ID		In S ervi ce	Trans ferred	Reti red		
1	Vice Chancello r	Prof N. Nagaraj u	9437367644	vc@gmuniversity. ac.in	27-11- 2020	Yes			110032 118286	
2	Professor	Dr. Uma Charan Pati	9437194881	umapati.eco@gm ail.com	11-12- 2013	Yes			EDNO4 8287	
6	Professor	Dr Mura lidhar Majhi	9437416622	muralisbp1974@g mail.com	02-09- 2013	Yes			EDNO4 8625	
7	Lecturer	Smt Purnima Dash	9556860208	purnibgh@gmail.c om	04-03- 2017		Yes		110053 740394	Panch ayat C ollege, Bargar

									h
8	Professor	Sivaji Sankar Naik	8917390267	sivaji_naik@yahoo.com	05-02-2018	Yes		110147 946852	
9	Professor	Subash Chandra Jhankar	8763383396	me_sj1981@rediffmail.com	07-11-2017	Yes		110032 208263	
10	Professor	Gnyana Ranjan Bal	9131672493	gnyana.friend@gmail.com	07-11-2017	Yes		111105 662953	
11	Professor	Dr Priyabrata Panda	7978123683	pandapriyabrata@rocketmail.com	07-11-2017	Yes		110083 328109	
12	Professor	Saroja Meher	9778750156	Sarojameher021@gmail.com	09-11-2017	Yes		110157 769761	
13	Assistant Professor	Dr.Mina ketan Bag	7008071683	bag.minaanth@gmail.com	24.01.2020	Yes		110166 833651	
15	Assistant Professor	Dr.Kalyani Rath	9937830949	kalyanirath@gmail.com	24.01.2020	Yes		110151 179630	
16	Associate Professor	Bibhukalyan Mohanty	9438423798	bibhumohanty.2008rediffmail.com		Yes		NA	
17	Associate Professor	Meera Swain	9777333300	meeraswain2k9@gmail.com		Yes		110148 515258	
19	Associate Professor	Dr. Madhumita Panda	9437255720	mpanda.suiit@gmail.com	27.02.2020	Yes		110097 376015	
20	Assistant Professor	Dr.Ajaya Kumar Tripathy	8895551301	ajayatripathy1@gmail.com	01.02.2020	Yes		111106 821321	
21	Assistant Professor	Dr.Usha Manasi Mohapatra	8249687700	ushamanasimohapatra@gmail.com	05.02.2020	Yes		110166 821323	
22	Assistant	Dr.	9124024400	neenadash2@gmail.com	06.03.	Yes		110176	

	Professor	Neena Dash		ail.com	2020				719754	
23	Assistant Professor	Gopikanta Suna	7681821989	gopikantasuna@gmail.com	24.02.2020	Yes			110136857605	
24	Associate Professor	Dr.Partha Sarathi Mallik	9474577513	partha_sarathimallik@rediffmail.com	24.02.2020	Yes			NA	
25	Assistant Professor	Dr.Sanjukta Bhuyan	7504310638	drsanjuktabhuyan@gmail.com	24.02.2020	Yes			110177039685	
26	Assistant Professor	Sadhuja n Bankira	8249971798	bankira.jon03@gmail.com	25.02.2020	Yes			110137039687	
27	Assistant Professor	Nirjhara ni Tripathy	7328882372	neerjatrip2018@gmail.com	10.01.2020		Yes		110121406616	Utkal University, BBSR
28	Associate Professor	Dr.Anjali Tripathy	9439391977	anjali1tripathy@yahoo.co.in	28.01.2020	Yes			110044298820	
29	Assistant Professor	Brahmananda Padra	9315408815	brahmanandajnu@gmail.com	01.02.2020	Yes			110152129420	
30	Assistant Professor	Dr.P.Muralidhar Sharma	9778379714	sharmamurli88@gmail.com	01.02.2020	Yes			110017586507	
34	Assistant Professor	Pammi Nitin Sinha	9472750821	pamminitin@gmail.com		Yes			110197239206	
35	Assistant Professor	Sujit Kumar Jally	9634012441	sujit.graphy@gmail.com	22.01.2020	Yes			110142146016	
36	Associate Professor	Dr.Arabi nda Sharma	8059900246	arbind.78@gmail.com	27.01.2020	Yes			110166728625	
37	Assistant Professor	Rashmi	8789209835	rashmi2190@gmail.com	24.01.2020		Yes		111107239200	
39	Assistant Professor	Paramatap Pradhan	7008945267	param.3247@gmail.com	20.03.2020	Yes			110111015250	
40	Assistant Professor	Dr.Santosh Kumar Mallik	9013470778	santoshkumarmallik@gmail.com	19.02.2020	Yes			111101130836	
42	Assistant Professor	Dr.Atula Kumar Pradha	9754875987	atulcgculture@gmail.com	18.02.2020	Yes			110142146016	

		n								
43	Assistant Professor	Dr. Jayendra Kumar Singh	8709410803	singhjayendra02@gmail.com	22.11.2019	Yes			110106889366	
44	Assistant Professor	Dr. Rosalien Rout	8420898660	rosalien222@gmail.com	18.11.2019	Yes			110128515259	
45	Assistant Professor	Cinia Tigga	9439678417	ciniatigga@gmail.com	29.10.2019	Yes			110183785388	
46	Assistant Professor	Ashok Kumar Das	9439035759	ashokpgdlisuu@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. Parikhit Bhoi	8249016956	parikhitabhoi@gmail.com	15.01.2020	Yes			111102124562	
49	Assistant Professor	Dr. Swapna Rani Singh	8249788563	swapnaranisingh32@gmail.com	21.01.2020		Yes		110112141294	
50	Associate Professor	Dr. Himanshu Sekhar Samal	8984284600	drhimansusekharsamal@gmail.com			Yes		110084868568	Was on Lien Back to Previous Station Ravenshaw University
51	Assistant Professor	Dr. Laxmipriya Behera	9937947407	lpb081972@gmail.com	06.02.2020	Yes			110082044419	
54	Assistant Professor	Dr. Subhankari Pati	9438666707	subhankari.pati@gmail.com	03.12.2019	Yes			110112129422	
55	Assistant Professor	Jamric Ekka	7681812664	ekkajamric111@gmail.com	14.11.2019	Yes			110136828556	
56	Associate Professor	Dr. Namita Shadangi	9238580182	namita.shadangi@gmail.com	28.01.2020	Yes			110106821326	
57	Assistant Professor	Dr. Pranati Purohit	9891676795	pranatipurohit@gmail.com	17.02.2020	Yes			110147039681	
58	Assistant	Dr. Gan	8765192334	gangaphys25@g	24.02.	Yes			111106	

	Professor	gadhar Behera		mail.com	2020				828561	
59	Professor	Dr.Susanta Kumar Das	9658039777	skdas.gmu@gmail.com	21.02.2020	Yes			111106 914405	
60	Assistant Professor	Jasabanta Sekhar Hansdah	8480464238	josh.phy@gmail.com	06.03.2020	Yes			111102 170702	
61	Associate Professor	Pramoda Kumar Samal	9439752549	pksamal@gmail.com	07.03.2020	Yes			111004 870772	
62	Assistant Professor	Ananta Prasad Chakraverty	9861522344	anantac8@gmail.com	04.02.2020	Yes			111106 828558	
63	Assistant Professor	Dr.Rupashree Brahma Kumari	9438179616	rupashree.psy@gmail.com	08.11.2019	Yes			111106 838779	
64	Assistant Professor	Puspa Hembrum	9437240062	Puspa_hembram@yahoo.co.in	08.11.2019	Yes			110116 914404	
65	Assistant Professor	Dr.Rupashree Goswami	9776664740	goswamirupashree@gmail.com	05.11.2019	Yes			110163 185083	
66	Assistant Professor	Sanjuktapa Padhi	7978706852	spsanjuktapadhi@gmail.com	09.11.2019	Yes			110186 828559	
67	Assistant Professor	Dr.Prasanta Kumar Sethi	9040212331	prasantasethi.pu@gmail.com	18.01.2020	Yes			110196 821327	
68	Assistant Professor	Sala Besra	9583760773	salabesra@gmail.com	24.01.2020	Yes			110186 814175	
69	Assistant Professor	Dr.Sushree Sasmita Pati	9489837309	sspati2014@gmail.com	28.01.2020	Yes			110183 675733	
70	Assistant Professor	Dr. Anjali Kashyap	9419238307 7780984544	anjali9801@gmail.com	13.06.2022		Yes		110107 944778	Resign
72	Assistant Professor	Dr.Suneli Dei	9583052516	drsunelidei@gmail.com	01.02.2020	Yes			110183 785388	
76	Assistant	Dr.Raje	9861786508	rajendra.gartia@g	08.11.	Yes			GMU00	

	Professor	ndra Gartia		mail.com	2019				1	
77	Assistant Professor	Dr. Nirupama Sahoo	7008336969	nirustatistics@gmail.com	31.10.2019	Yes			110116838778	
78	Assistant Professor	Dr. Santosh Kumar Sethi	7008846665	sksethi2k@gmail.com	02.03.2020	Yes			110146821324	
79	Assistant Professor	Dr. Swetaleena Tripathy	8249602524	swetaleena.shelly@gmail.com	07.03.2020	Yes			110143797592	
80	Assistant Professor	Smt Monty Kujur	7008482813	montygracekujur@gmail.com	07.03.2020	Yes			110176918349	
81	Assistant Professor	Dr. Raghunath Satpathy	9437119053	rnsatpathy@gmail.com	07.03.2020	Yes			110153987450	
82	Assistant Professor	Dr. Yudhisthira Jamudulia	9489243792	yudhis4581@gmail.com	03.03.2020	Yes			110116828557	
83	Assistant Professor	Dr. Ashrita Patra		ashrita.patra@gmail.com	07.03.2020	Yes			110186821322	
84	Assistant Professor	Miss Laxmi Majhi	9439696173/ 79781186626	laxmimathematics@gmail.com	06.03.2020	Yes			110196889367	
85	Associate Professor	Dr. Bijaya Laxmi Panigrahi	8480183467	bijayalaxmi.panigrahi@gmail.com	18.03.2020	Yes			110007375980	
89	Assistant Professor	Dr. Keshab Chandra Rath	9861207910	keshab_ratha@rediffmail.com	21.05.2020	Yes			110142745398	
90	Assistant Professor	Dr. Banita Mahanandia	9439623557	banita.mahanandia@gmail.com	20.05.2020	Yes			110153785384	
91	Assistant Professor	Singh Subhalaxmi Baidhar	9938344583	subhalaxmisingh18@gmail.com	20.05.2022	Yes			110155186781	
92	Professor	Dr. Gyanarajan Swain		gyanaranjanswain@gmail.com	13.05.2020	Yes			110015905447	

93	Associate Professor	Dr. Alekha Kumar Sutar	7008316314	alekhasutar@gmail.com	13.03.2020	Yes			110024 868462
94	Associate Professor	Monalisa Mohapatra	9437598901	chem.lisa@gmail.com	23.04.2020	Yes			110014 303461
95	Assistant Professor	Suprava Nayak	7008428010	suprava7107@gmail.com	05.05.2020	Yes			110177 239210
96	Assistant Professor	Debasis Behera	7073352734	dbahera@gmail.com	30.05.2020	Yes			110131 445293
97	Assistant Professor	Sumanta Pradhan	8763703652	pradhansumanta0@gmail.com	28.05.2020	Yes			110116 828560
98	Assistant Professor	Sasmita Rani Shasini	8260792412	sasmitahcu@gmail.com		Yes			110037 696990
99	Assistant Professor	Suraj Badaik	8249336641	suraj.rajhans@gmail.com		Yes			110181 461319
100	Assistant Professor	Anuranjan Tete	7735565867 7328849140	anueco21@gmail.com	13.06.2022	Yes			NA
101	Assistant Professor	D P Priyadarshi Joshi	9682167793 9346378175	dppriyadarshi.joshi@gmail.com		Yes			110111 830614
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

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		
2	Registrar	Smt Jugaleswari Dash	9437074324	registrar@gmuni.versity.a	01.07.2021		Yes		GA59250	Directorate of ESI, Bhubane

				c.in						swar
	Registrar	Sri Sanat Kumar Naik	9439182740	registrar@gmuni.versity.ac.in	06.03.2024	Yes			110011476009	
3	Comptroller of Finance	Mrs. Kanak Lata Ekka	7978022459	cof@gmuni.versity.ac.in	22.10.2020		Yes		110001401836	District Treasury Office, Jharsuguda
4	Comptroller of Finance	Sri Jagannath Rout	9437885441	cof@gmuni.versity.ac.in	31.10.2023	Yes			CDPO19616	
14	Office Attendant	Debadhi Sahu	9438529782	debadhisahoo@gmail.com	22.07.1985		Yes	Yes	EDNO37505	
15	Storekeeper	Debendra Prasad Nath	9438385558	NA	20.06.1987		Yes		EDNO38373	
16	Lab. Attendant	Rameswar Kumbhar	NA	NA	09.02.1994	Yes			EDNO44673	
17	Lab. Attendant	Aswini Kumar Majhi	9439892405	NA	15.12.1994	Yes			EDNO47771	
18	Storekeeper	Kishore Kumar Barua	9437393112	kishorebarua.78@gmail.com	14.12.1964	Yes			EDNO45019	
19	Office Attendant	Subash Ch. Pattnaik	9778949459	NA	01.01.1985	Yes			EDNO37507	
20	Asst. Librarian	Puspagini Pattnaik	9937062070	puspagmnc@gmail.com	01.09.1989	Yes			EDNO40830	
21	Lab. Attendant	Padmini Padhi	NA	NA	25.09.1992	Yes			EDNO43271	
22	Carpenter	Nihar Ranjan Nayak	8895656519	nihar1966@gmail.com	30.11.1995	Yes			EDNO45018	
23	Office Attendant	Bihari Oram	9938301716	NA	16.01.1985	Yes			EDNO38411	
24	Night Watchman	Ganesh Naharki	8093473288	ganeshnaharki1966@gmail.com	21.02.1994	Yes			EDNO43568	
25	Gardener	Ramnara	7327020	NA	13.03.19	Yes			EDNO42	

	r	yan Pradhan	582		89				613	
26	Storekeeper	Upendra Suna	9937514746	sunaupe@gmail.com	08.04.1993	Yes			EDNO43270	
27	Office Attendant	Soudami ni Dhar	9938063544	soudaminee69@gmail.com	30.11.1987	Yes			EDNO38915	
28	Lab. Attendant	Byomakesh Dhar	9556916269	NA	01.02.1990	Yes			EDNO41224	
29	Lab. Attendant	Debendranath Parida	9853300441	NA	16.11.1990	Yes			EDNO41967	
30	Demonstrator	Mrutunjaya Padhi	9853443322	NA	29.11.1995	Yes			EDNO46749	
31	Jr. Mechanic	Bidesi Kisan	7683828814	NA	12.04.1993	Yes			EDNO44278	
32	Lab. Attendant	Arabinda Dhar	9438000720	arvinddhar2534@gmail.com	16.10.1995	Yes			EDNO45017	
33	Programmer	Sudhir Kumar Panigrahi	9437141259	sudhir12316@rediffmail.com	18.09.2002	Yes			EDNO49387	
34	Lab. Attendant	Ram Narayan Besan	9437263449	rnbesan@gmail.com	28.11.1995	Yes			EDNO46103	
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	
41	Research Officer	Dr. Chandan Sahu	7504935824	cks.env@gmail.com	30.07.2019	yes			110107039683	
42	Students	Nilamadhab	9090668373	nilamadhab.pradh	26.07.2019	Yes			111107039689	

	Welfare officer	Pradhan		an@gmail.com					
43	PA to VC	Trinath Hota	9338440101	trinathhota@gmail.com	23.07.2019	Yes			110156889369
44	PA to Registrar	Dillip Kumar Parida	8093824230		30.05.2020	Yes			110157039672
45	System Manager	Ashish Kumar Patel	9900232497	ashkpate1@gmail.com	29.07.2019	yes			111107630296
46	System Manager	Priyanka Swain	9439394809	priyankaswain201@gmail.com	23.07.2019	Yes			110167239197
47	PEO	Lingaraj Behera	8249531789	lingarajb610@gmail.com	25.07.2019	Yes			110107399990
48	PEO	Dibyani Sukhla	9438640742	Dibyanisukhla1994@gmail.com	27.07.2019	Yes			110117039688
49	Lab Asst -cum-Sto rekeeper	Santosh Kumar Sahoo	9090360961	santosh.sahoo65@gmail.com	23.07.2020	yes			110177630289
50	Lab Asst -cum-Sto rekeeper	Guru Charan Sahu	9861116295	gurucharansahu82@yahoo.com	23.07.2019	yes			110137239209
51	Lab Asst -cum-Sto rekeeper	Dakeswar Pradhan	6372373129	pradhan dakeswar82@gmail.com	24.07.2019	Yes			110187630297
52	Lab Asst -cum-Sto rekeeper	Tripurari Das	8847891614	tripurari048@gmail.com	26.07.2019	Yes			110177239207
54	Lab Asst -cum-Sto rekeeper	Rajashree Halit	7735257397	rajashree94halit@gmail.com	24.07.2019	Yes			110127239204
55	Lab Asst -cum-Sto rekeeper	Pramod Hasda	8018792993	phasda.124@gmail.com	25.07.2019	Yes			110157239208
56	Lab Asst -cum-Sto rekeeper	Lipanjali Naik	7750057737	naiklipanjali@gmail.com	30.07.2019	Yes			110147239203
58	Lab Asst -cum-Sto rekeeper	Supriti Behera	7077823284	supritibehera20@gmail.com	24.07.2019	yes			110147239198

				com						
59	Junior Assistant	Amit Kumar Hota	8018383930	amithota87@gmail.com	23.07.2019	yes			110137039673	
60	Junior Assistant	Snehamayee Nayak	7377697354	snehama yeemba@gmail.com	25.07.2019	yes			110187239201	
61	Junior Assistant	Swapna Rane Padhee	7894787704	swapnap adhee25@gmail.com	25.07.2019	yes			110177630292	
62	Junior Assistant	Barsha Rani Negi	9438646028	barsharani.negi89@gmail.com	24.07.2019	Yes			110157630293	
63	Junior Assistant	Amarendra Khamari	9337386832	amarend ra0320@gmail.com	25.07.2019	Yes			110167039680	
64	Junior Assistant	Shakuntala Singh	7682032068	sakusweet.singh123@gmail.com	26.07.2019	Yes			110117239194	
65	Junior Assistant	Niranjana Sahoo	7008722169	sahoo.nir anjan901@gmail.com	29.07.2019	Yes			110117630295	
66	Junior Assistant	Ranjan Sahu	9090312424	ranjansahu0509@gmail.com	26.07.2019	Yes			110157039686	
67	Junior Assistant	Suranga Barik	8658364178	surangabarik.1992@gmail.com	31.07.2019		Yes		110176889371	PGT in English under O HES,Bhubaneswar
68	Junior Assistant	Bhagyalata Sahu	7978652260	bhagyalatasahu864@gmail.com	26.07.2019	Yes			110137399994	
72	Junior Assistant	Jagannath Prasad Naik	9090623212	jagannath.naik101@gmail.com	14.10.2019	Yes			110196889370	
73	Junior Assistant	Bidyutprabha Ping	7008003796	bidyutping04@gmail.com	27.05.2020	Yes			110137630294	
75	Junior	Tilottama	9078681	tilottama	30.07.20	Yes			1101072	

	Assistant	Naik	432	naik955@gmail.com	19				39205	
76	Junior Assistant	Bishwajyoti Patro	9040578593	biswajyotipATro@gmail.com	30.7.2019	Yes			110157719944	
77	Lab Attendant	Bijanti Minz	8342050548	minzbaijanti@gmail.com	24.07.2019	yes			110167239202	
78	Lab Attendant	Itishree Pradhan	7381248787	itishreepadhan1987@gmail.com	24.07.2019	yes			110127039679	
79	Lab Attendant	Sunil Kumar Nayak	7077925442	sunilnayak19@gmail.com	23.07.2019	yes			110167039677	
80	Lab Attendant	Bhabani Shankar Bhoi	8599810949	bhoibhabani7@gmail.com	30.07.2019	Yes			110177399989	
81	Lab Attendant	Rasmita Behera	8093294628	ohmshreebehera@gmail.com	25.07.2019	Yes			110197630291	
82	Lab Attendant	Sushree Sangita Behera	8763777792	110216sangeeta@gmail.com	24.07.2019	Yes			110107630290	
83	Lab Attendant	Lima Patra	8637230891	limapradhan17@gmail.com	27.05.2020	Yes			110168515257	
84	Lab Attendant	Sayeed Farid	7978203564	sayeedfarid@gmail.com	14.10.2019	Yes			110177719943	
85	Lab Attendant	Kundan Kumar Jal	9337292607	kundanjal2011@gmail.com	30.07.2019	Yes			110127039682	
86	Lib Attendant	Anchal Maharana	8984939972	anchal.mahana@rediffmail.com	24.07.2019	Yes			110187239196	
88	Lab Attendant	Bhramara Seth	6371674785	bhramaraseth@gmail.com	24.07.2019	Yes			110197039684	
89	Care taker	Sushil Kumar Sahoo	7978534523	susilkumararsahoo111@gmail.com	24.07.2019	yes			110127239199	
90	Care	Alok	9658921	alokumar	26.07.20	Yes			1101572	

	taker	Kumar Patel	105	patel@gmail.com	19				39211	
91	Care taker	Bhabani Shankar Sahu	7682829560	bhabani073@gmail.com	24.07.2019	Yes			110187039676	
92	Care taker	Gopal Krishna Mishra	9337913647	gopal87633@gmail.com	24.07.2019	Yes			111107039675	
93	Care taker	Rajendra Pradhan	6370707637	rajendra.pradhan@ofsbp@gmail.com	30.07.2019	Yes			110117039674	
94	Care taker	Sankirtan Karali	9337890930	sankirtan.karali82@gmail.com	27.11.2019	yes			110167630298	
95	Matron	Anita Nanda	9938225014	anitananda1995@gmail.com	24.07.2019	Yes			110197399991	
96	Matron	Mariam Tirkey	9178056255	mariamTirkey2018@gmail.com	17.10.2019	yes			110157399993	
97	Matron	Beena Pradhan	7008895209	sapanpani4@gmail.com	01.08.2019	yes			110177399992	

18.4 - DETAILS OF HOSTEL ACOOUNTS AS ON 31.03.2024.

1. ABSTRACT OF CLOSING BALANCE OF ALL HOSTEL CASH BOOKS AS ON 31.03.2024					
Sl.No.	Name of the Hostel	CASH IN HAND	BANK BALANCE	POSTAL	TOTAL
1	CENTRALISED HOSTEL MANAGEMENT FUND	0.00	18928256.93		18928256.93
2	MADHUMAYA HOSTEL	60.00	2,001.80		2061.80
3	S. J HOSTEL	22,959.00	41,578.75	30.00	64567.75
4	NEW EKALABYA HOSTEL	35,385.00	38,578.75		73963.75
5	OLD EKALABYA HOSTEL	1,550.00	7,941.92		9491.92
6	JPPG HOSTEL	33,584.85	69,484.52		103069.37
7	LH-I HOSTEL	0.00	1,48,632.00		148632.00

8	LH-II HOSTEL	470.00	3830.1		4300.10
9	LH-III HOSTEL	27.00	26,186.75		26213.75
10	TRUST FUND HOSTEL	17,624.00	19,228.75		36852.75
	GRAND TOTAL	1,11,659.85	1,92,85,720.27	30.00	1,93,97,410.12

2. ABSTRACT OF CLOSING BALANCE OF ALL HOSTEL PASS BOOKS AND CASH BOOKS AS ON 31.03.2024

S L.	Name of the Bank	Account No.	Closing Balance in Bank as per Pass Book as on 31.03.2024	Closing Balance in Bank as per Cash Book as on 31.03.2024	Differe nce	HOSTEL CASH BOOK NAME
1	UCO Bank,B udharaja	21010110045 572-	1,29,99,516.48	1,29,99,516.48	0.00	CHMF
2	UCO Bank,B udharaja	21010110051 313-	47,89,806.75	47,89,806.75	0.00	CHMF
3	UCO Bank,B udharaja	52014100050 8841-	11,38,933.70	11,38,933.70	0.00	CHMF-TF
4	UCO Bank,B udharaja	90380100000 164-	19,228.75	19,228.75	0.00	TRUST FUND
5	UCO Bank,B udharaja	90380100000 155-	1,48,632.16	1,48,632.16	0.00	LH-I
6	UCO Bank,B udharaja	90380100000 295-	3,830.10	3,830.10	0.00	LH-II
7	UCO Bank,B udharaja	21010110005 415-	26,186.75	26,186.75	0.00	LH-III
8	UCO Bank,B udharaja	90380100000 214-	58,166.75	58,166.75	0.00	JPPG
9	UCO Bank,B udharaja	52014100050 8760-	11,317.77	11,317.77	0.00	JPPG
10	UCO Bank,B udharaja	21010110058 701-	7,941.92	7,941.92	0.00	OLD EKALABYA
11	UCO Bank,B udharaja	21010110005 507-	38,578.75	38,578.75	0.00	NEW EKALABYA
12	UCO Bank,B udharaja	21010110059 579-	2,001.80	2,001.80	0.00	MADHUMAY A
13	UCO Bank,B udharaja	90380100000 153-	41,578.75	41,578.75	0.00	S. J HOSTEL
	TOTAL		1,92,85,720.43	1,92,85,720.43	0.00	

3. ABSTRACT OF INVESTMENT OF ALL HOSTELS AS ON 31.03.2024.

Sl. No.	TDR No./HOSTEL NAME	Term	Name of the Bank	Principal Amount	Date of Investment	Rate of Interest	Date of Maturity	Matured value in Rs.
1	9038030000005	60 MO	UCO Bank,B	290936.0	02.11.202	4.85%	02.11.202	370238.00

	7-LH-II	NTHS	udharaja	0	0		5	
2	9038030000005 8-LH-II	60 MO NTHS	UCO Bank,B udharaja	290936.0	02.11.202	4.85%	02.11.202	370238.00
				0	0		5	
3	2101031004511 4-CHMF	12 MO NTHS	UCO Bank,B udharaja	13956579	09.10.202	6.50%	09.10.202	14886110
					3		4	

PARA: 19 **AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**
19.1 - POSITION OF GOVT. DUES.

No loans have been incurred/ outstanding against this University till 31st March 2024.

The details are as given below:-

The details of IT/CPF/PT Deposits for the year 2023-24 are as given below:-

Particulars	IT	CPF	PT	TOTAL
OB as on 01.04.2023	0.00	0.00	0.00	0.00
Receipt during the year 2023-24	12815298.00	14098130.00	306275.00	27219703.00
Total	12815298.00	14098130.00	306275.00	27219703.00
Deposit during the year 2023-24	12815298.00	14098130.00	306275.00	27219703.00
CB as on 31.03.2024	0.00	0.00	0.00	0.00

2. The details of TDS/GST Deposits for the year 2023-24 are as given below:-

Particulars	TDS on IT	TDS on GST	GST	TOTAL
OB as on 01.04.2023	0.00	210934.00	0.00	0.00
Receipt during the year 2023-24	175722.00	368420.00	500.00	544642.00
Total	175722.00	579354.00	500.00	755576.00
Deposit during the year 2023-24	175722.00	570032.00		745754.00
CB as on 31.03.2024	0.00	9322.00	500.00	9822.00

PARA: 20 **RESULT OF AUDIT AND CONCLUSION**
20.1 - GENERAL REMARKS:-

On completion of audit of this University account for the financial year 2023-24 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.

As a result of this Audit transactions involving a sum of Rs 97330072.00 are held under objection which include an amount of Rs 8776575.00 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	8588462.00	0.00	0.00	0.00	
2	8.1	8744075.00	8744075.00	8744075.00	0.00	0.00	
3	14.1	0.00	2006500.00	0.00	0.00	0.00	
4	14.2	0.00	8873978.00	0.00	0.00	0.00	
5	14.3	32500.00	32500.00	32500.00	0.00	0.00	
6	14.4	0.00	149959.00	0.00	0.00	0.00	
7	14.5	0.00	878821.00	0.00	0.00	0.00	
8	15.1	0.00	68055777.00	0.00	0.00	0.00	

Total	8776575.00	97330072.00	8776575.00	0.00	0.00	
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Spot Recovery

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

Audit Certificate

Cetrified that the accounts of **Gangadhar Meher University** for the financial year **2023-2024** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .