

	Receipt(if any)	0 00
	TOTAL of (16):-	0 00
(17)	Endowment Cash Book:-	
	Accrual of Bank Interest	37173.00
	Certificate Fees	0 00
	Sponsored amount for Gold Medal	100000.00
	TOTAL of (17):-	137173.00
(18)	Semistar & Workshop Cash Book:-	
	Accrual of Bank Interest	58752
	National Seminar	10000
	Received course fees from GMU (Gen) Cash book	141450
	Recruitment Fees	2627488
	Sponsorship from VC Conclave	
	TOTAL of (18):-	2837690
(19)	Project Fund Cash Book:-	
	Accrual of Bank Interest	125 00
	Project Research Grant	80000 00
	TOTAL of (19):-	80125.00
(20)	Rusa Fund Cash Book:-	
	Accrual of Bank Interest	9974506 00
	Rusa Grant	0 00
	TOTAL of (20):-	9974506.00
(21)	OHEEP Cash Book:-	
	Accrual of Bank Interest	0 00
	OHEEP Grant	16500000 00
	TOTAL of (21):-	16500000.00
	Total of Receipts(Sl.1 to Sl.21):-	280970856 08
	Opening Balance as on 01.04.2019 :-	452522925.32
	Grand Total:-	733493781.40

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

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

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

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

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

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

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

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

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

Persistent Irregularities:-

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

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

Types of Irregularities observed

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

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

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

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

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

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

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

On Checking the PL Account Cash Book of this University for the year 2017-18, it was observed that, a sum of **Rs.2685421.32** was rolling un-utilised since years together as idle funds as on 31st Mar. 2020, which seems to have no scope for utilization in the present or coming periods. As a result of such un-authorized parking of Govt. Grants in the PL Account without any scope of utilization may leads to :-

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

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

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

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

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

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

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

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

	PRINTING OF CERTIFICATE	3,59,720 00
	TOTAL OF (6):-	3,59,740 25
(07)	BSC COMP. SCIENCE CASH BOOK:-	
	REMUNERATION PAID TO GUEST FACULTY	1,08,500 00
	BANK COM./COST OF CHEQUE BOOK	20 25
	PAID TO M/S CARE SECURITIES	2,72,330 00
	PAID TO CONTRACTUAL NON-TEACHING STAFFS	5,65,950 00
	TOTAL OF (7):-	9,44,800 25
(8)	MSC COMP. SCIENCE CASH BOOK:-	
	BANK COM./COST OF CHEQUE BOOK	20 25
	OFFICE EXPENSES	0 00
	PAYMENT OF TDS	0 00
	PURCHASE OF MATERIALS	0 00
	REMUNERATION PAID TO GUEST FACULTY	1,08,500 00
	TOTAL OF (8):-	1,08,520 25
(9)	MCA CASH BOOK:-	
	BANK COM./COST OF CHEQUE BOOK	167 69
	PAID TO M/S CARE SECURITY SERVICES	6,29,263 00
	PAID TO DWL STAFFS	3,88,500 00
	REMUNERATION PAID TO GUEST FACULTY	5,06,265 00
	TOTAL OF (9):-	15,24,195 69
(10)	HVET CASH BOOK:-	
	BANK COM./COST OF CHEQUE BOOK	380 61
	COST OF NEWSPAPER	6,579 00
	ENERGY BILL	51,718 00
	HIRE CHARGES OF VEHICLE OF VC & REGISTRAR	5,33,290 00
	HOUSE RENT FOR VC RESIDENCE	3,00,000 00
	PAID TO VC RESIDENT	25,500 00

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

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

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

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

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

Persistent Irregularities:-

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

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

Types of Irregularities observed

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

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

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

The financial expenditure position of this University for the year 2021-22 was worked out basing upon the closing balance from the last year audit report. Expenditure figures accounted for in different subsidiary cashbooks as well as actual utilization of grants and other expenditures in the relevant pass books etc. as on 31.03.2022. The head wise abstract position of expenditure is furnished below.

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

	GIA SALARY AND NON-SALARY	1219,49,097.00
	GIA NON SALARY	24,27,279.00
	GIA INFRASTRUCTURE	488,86,224.00
	BHIMA BHOI RESEARCH CHAIR	10,09,752.00
	NCC	60,540.00
	EMD MONEY REFUND	1,00,000.00
	FRENCH LANGUAGE FUND	
	RECRUITMENT FUND EXPR	
	KIIT ALLOTTED FUND	
	GOVT ALLOTTED WATER TAX	
	TOTAL :-	1744,32,892.00
(B)	EXPR. OF SELF-FINANCE COURSE FUNDS	
	TRF. TO BED CASH BOOK	102,55,905.00
	TRF. TO BSC COMP. SCC. CASH BOOK	6,51,000.00
	TRF. TO EXAM CASH BOOK	122,61,010.00
	TRF. TO HVET CASH BOOK	101,32,213.00
	TRF. TO MCA CASH BOOK	19,22,040.00
	TRF. TO MSC COM. SC. CASH BOOK	4,95,000.00
	TRF. TO SEMINAR & WORKSHOP CASH BOOK	18,39,612.00
	TRF. TO SELF FINANCE CASH BOOK	56,07,730.00
	TOTAL :-	429,64,510.00
(C)	EXPR. FROM STUDENT COLLECTION	
	ADMISSION FUND EXPR.	22,50,916.00
	SAMS EXPR	21,000.00
	SPORTS & GAMES FUND EXPR.	3,94,366.00
	TDS DEDUCTED BY BANK	36,293.62

	DEVELOPMENT FUND EXPR.	26,88,032.00
	EXAM FUND	
	HVET FUND	
	LABORATORY DEV FUND	2,60,602.00
	LIBRARY DEV. FUND	39770.00
	HOSTEL MANAGEMENT FUND	
	REFUND OF ADMISSION FEES	24,59,373.00
	STUDENT AFFAIR FUND	3,72,236.00
	PUBLICATION	29,970.00
	DIGITALISATION	1,76,155.00
	RECONCILLATION	8,000.00
	Bank Com./Cost of Cheque Book	28,148.28
	OTHERS	27,03,152.00
	VEHICLE CHARGES	58,800.00
	HRA	10,950.00
	II	100,28,017.00
	LIC	65,307.00
	CPF	22,46,048.00
	PT	2,12,475.00
	GPF	10,15,000.00
	PT	
	TOTAL :-	251,04,610.90
	TOTAL OF (1):-	2425,02,012.90
(02)	GM UNIVERSITY(GOVT. ACCOUNT) CASH BOOK:-	
	DEPOSIT OF FEES & FINES	0.00
	DEPOSIT OF H S R FEES	0.00
	OTHERS	0.00
	TOTAL OF (2):-	0.00
(03)	GM AUTONOMOUS(GOVT. ACCOUNT) CASH BOOK:-	
	FESTIVAL ADVANCE	320000.00
	GPF(FINAL/TEMPORARY)	2902822.00

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

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

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

	TOTAL OF (12):-	0.00
(13)	INFRASTRUCTURE CASH BOOK:-	
	BANK COM /COST OF CHEQUE BOOK	0.00
	CENTER EXPENSES OSSB	0.00
	RENOVATION OF HOSTEL	0.00
	TOTAL OF (13):-	0.00
(14)	UGC CASH BOOK:-	
	BANK COM /COST OF CHEQUE BOOK	0.00
	REFUND OF UGC GRANT TO ERO(KOLKATA)	0.00
	TOTAL OF (14):-	0.00
(15)	E-ADMISSION CASH BOOK:-	
	BANK COM /COST OF CHEQUE BOOK	0.00
	E-FILING COST PAID	0.00
	PAYMENT OF TELEPHONE BILL	0.00
	TOTAL OF (15):-	0.00
(16)	NSS CASH BOOK:-	
	BANK COM /COST OF CHEQUE BOOK	0.00
	EXPENDITURE(IF ANY)	0.00
	TOTAL OF (16):-	0.00
(17)	ENDOWMENT CASH BOOK :-	
	BANK COM/CHEQUE COST	0.00
	TOTAL OF (17):-	0.00
(18)	SEMINAR & WORKSHOP CASH BOOK:-	
	BANK COM/CHEQUE COST	681.45
	PLATINUM JUBILEE LECTURE SERIES	
	NATIONAL SEMINAR	261070
	LOCAL SEMINAR	22,100.00
	ORIENTATION PROGRAM	8,550.00

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

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

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

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

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

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

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

	TRF. TO BED CASH BOOK	118,77,920.00
	TRF. TO BSC COMP. SCC. CASH BOOK	21,90,200.00
	TRF. TO EXAM CASH BOOK	198,99,086.00
	TRF. TO HVET CASH BOOK	38,29,000.00
	TRF. TO MCA CASH BOOK	20,97,312.00
	TRF. TO MSC COM. SC. CASH BOOK	18,37,500.00
	TRF. TO SEMINAR & WORKSHOP CASH BOOK	42,57,325.00
	TRF. TO SELF FINANCE CASH BOOK	194,13,910.00
	TRF. TO YRC CASH BOOK	1,19,370.00
	TOTAL :-	655,21,623.00
(C)	EXPR. FROM STUDENT COLLECTION	
	ADMISSION FUND EXPR	2,07,120.70
	ALUMNI FUND EXPR	
	SPORTS & GAMES FUND EXPR.	88,200.00
	COMPUTER MANAGEMENT FUND	
	DEVELOPMENT FUND EXPR.	8,34,200.00
	RECRUITMENT FUND	73,710.00
	FRENCH LANGUAGE FUND	59,200.00
	LABORATORY DEV. FUND	
	LIBRARY DEV. FUND	103394.00
	OUTREACH PROGRAMME	4,130.00
	REFUND OF ADMISSION FEES	5,66,753.00
	STUDENT AFFAIR FUND	7,305.00
	DIGITALISATION	1,36,285.00
	Bank Com./Cost of Cheque Book	8,489.49
	TDS DEDUCTED BY	10,656.10

	BANK		
	SAMS	3,96,852.00	
	VEHICLE CHARGES	16,800.00	
	HRA	37,420.00	
	IT	120,78,133.00	
	LIC	71,244.00	
	CPF	101,19,963.00	
	PT	2,82,600.00	
	GPF	7,30,000.00	
	GIS	18,000.00	
	TOTAL :-	258,56,455.29	
	TOTAL OF (1):-	3026,20,986.29	
(02)	GM UNIVERSITY(GOVT. ACCOUNT) CASH BOOK:-		
	DEPOSIT OF FEES & FINES	0.00	
	DEPOSIT OF H.S.R FEES	0.00	
	OTHERS	0.00	
	TOTAL OF (2):-	0.00	
(03)	GM AUTONOMOUS(GOVT. ACCOUNT) CASH BOOK:-		
	FESTIVAL ADVANCE	2,60,000.00	
	GPF(FINAL/TEMPORARY)	34,45,271.00	
	GIS	3,23,218.00	
	PP TO GO	46,28,194.00	
	PP TO NGO	12,62,220.00	
	ARREAR SALARY TO GO	178,13,649.00	
	ARREAR SALARY TO NGO	36,49,823.00	
	SALARY TO GO	154,17,290.00	
	SALARY TO NGO	98,52,283.00	
	UL SALARY TO GO	596,1426	
	UL SALARY TO NGO	4,45,400.00	
	SALARY TO CONTRACTUAL LECT.		
	LIVERIES ALLOWANCE	20,000.00	
	TOTAL OF (3):-	630,78,774.00	
(04)	GM AUTONOMOUS(PL ACCOUNT) CASH		

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

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

	SECURITY SERVICES	
	ELECTRIC CHARGES	
	OFFICE EXPENSE	47,81,499.00
	COMMUNICATION CONNECTION	
	WORK SHOP	2,96,470.00
	REMUNERATION PAID TO GUEST FACULTY	3151218
	TOTAL OF (11):-	9707696.00
(12)	YRC CASH BOOK:-	
	BANK COM./COST OF CHEQUE BOOK	0.00
	RED-CROSS CAMP EXPR.	0.00
	TOTAL OF (12):-	0.00
(13)	INFRASTRUCTURE CASH BOOK:-	
	BANK COM./COST OF CHEQUE BOOK	0.00
	Payment to Odisha State Police Housing Board for Rcc Cover Slab	190127.00
	CONTINGENCY	243576.00
	TOTAL OF (13):-	433703.00
(14)	UGC CASH BOOK:-	
	BANK COM./COST OF CHEQUE BOOK	0.00
	REFUND OF UGC GRANT TO ERO(KOLKATA)	0.00
	TOTAL OF (14):-	0.00
(15)	E-ADMISSION CASH BOOK:-	
	BANK COM./COST OF CHEQUE BOOK	0.00
	E-FILING COST PAID	0.00
	PAYMENT OF TELEPHONE BILL	0.00
	TOTAL OF (15):-	0.00
(16)	NSS CASH BOOK:-	
	BANK COM./COST OF CHEQUE BOOK	0.00
	EXPENDITURE(IF ANY)	0.00
	TOTAL OF (16):-	0.00
(17)	ENDOWMENT CASH	

	BOOK :-		
	BANK COM/CHEQUE COST	0.00	
	PATI MEMEORIAL LECTURE	33650.00	
	TOTAL OF (17):-	33650.00	
(18)	SEMINAR & WORKSHOP CASH BOOK:-		
	BANK COM/CHEQUE COST	488.64	
	PLATINUM JUBILEE LECTURE SERIES		
	NATIONAL SEMINAR	83750	
	LOCAL SEMINAR	23,990.00	
	ORIENTATION PROGRAM	54,044.00	
	Trf. TO MAIN CASH BOOK		
	WEBINAR	43,500.00	
	OTHERS	8,88,250.00	
	TOTAL OF (18):-	1094022.64	
(19)	RUSA FUND CASH BOOK:-		
	BANK COM/CHEQUE COST	0.00	
	GST PAYMENT (2%)		
	ADVERTISEMENT		
	DEPOSIT WORKS (CONSTRUCTION)	13153315.00	
	PURCHASE OF BOOKS	3201061.00	
	PURCHASE OF INSTRUMENTS	12355508.00	
	TOTAL OF (19):-	28709882.00	
(20)	PROJECT FUND CASH BOOK:-		
	BANK COM/CHEQUE COST	0.94	
	PROJECT RESEARCH GRANT (OURIP)	5098493.00	
	TEACHER RESEARCH GRANT (OSOU)		
	TOTAL OF (20):-	5098493.94	
(21)	ALUMNI CONNECT CASH BOOK :-		

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

(NB:-The financial statements of both head wise abstract Receipt and Expenditure position of this University for the financial year 2021-22 &2022-23 has been duly uploaded in this e-report in the web-space provided in CAF.)

Persistent Irregularities:-

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

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

Types of Irregularities observed

	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 AWARENESS 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 FIELD INVTIGATOR	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