

Audit Report
Of
Odisha State Open University,
Sambalpur

For the Year
2018-2019 & 2019-2020

AUDITORS :

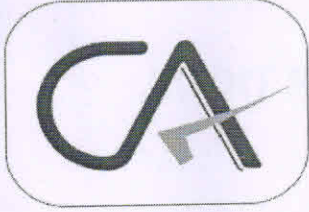
KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

ROOM NO-13, 1 ST FLOOR, APEX MARKET COMPLEX,
CUTTACK ROAD, BHUBANESWAR-751 006.

PH-++91674-2310033 / ++91-9437043043, Fax:++91674- 2310033.

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KEJRIWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

BHUBANESWAR • BOLANGIR • BARBIL • NAGPUR • ROURKELA • RAIPUR

H.O. -Room No.13 & 14, 1st Floor, Apex Markfed Complex, Cuttack Road, Kalpana Square,
Bhubaneswar -751006, ☎ :++91-674-2310033, Telfax :++91674-2310033, Mobile: 094370-43043,
Email :- kejriwalfca@yahoo.com, kejriwalfca@gmail.com Web.online:- www.kejriwalfca.com

Ref.....

Date **129 SEP 2020**

To
The Vice-Chancellor,
Odisha State Open University,
Sambalpur, G. M. University Campus,
Budharaja, Sambalpur-768004, Odisha,
Tel. No.: 0663-2521900/2521700
E-mail:- info@osou.ac.in

Sub:- Submission of Audit Report for the year 20018-19 & 2019-20 of Odisha State Open University, Sambalpur.

Ref:- Yours Letter of Appointment Vide No-OSOU/2020/770, Dt.21/05/2020.

Dear Sir,

With reference to the subject cited above, and as per your referred letter of appointment vide **No. OSOU/2020/770, Dt.21/05/2020**, we have completed our audit and submitting herewith the Audit Report of the Accounts of "Odisha State Open University, Sambalpur," for the Year 2018-19 & 2019-20.

Kindly acknowledge the receipt of the same & obliged.

Thanking You,
Your's Faithfully

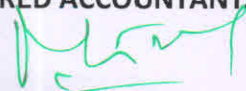
Place: Bhubaneswar

Date:

129 SEP 2020



For KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA RAMESH K. KEJRIWAL)
FCA, ACMA, LLB, DISA (ICAI)
CHARTERED ACCOUNTANT

AUDIT REPORT OF ODISHA STATE OPEN UNIVERSITY SAMBALPUR.

FOR THE FINANCIAL YEAR FROM 2018-19 TO 2019-20.

1. Name and address of the Institution : ODISHA STATE OPEN UNIVERSITY.
SAMBALPUR.
G.M UNIVERSITY CAMPUS,
BUDHARAJA, SAMBALPUR
ODISHA. PIN- 768004. Ph- 0663-2520900.
0663-2521700, E-mail:- info@osou.ac.in
Website:- www.osou.ac.in
2. Year of Establishment : FY : 2015-16
3. Notification for Establishment of the Institution : HE FE I (B) (POL) 10/15 12446/
Dt.10.06.2015.
4. Date of Functioning : Dt. 10th June 2015
5. Name of the Vice Chancellor : Dr Srikant Mohapatra
6. Name of the Registrar : Dr Jayanta Kar Sharma
(From 01.01.2016 to 08.07.2019)
7. Name of the Present Registrar : Dr Manas Ranjan Pujari
8. Name of the Present Auditor : KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

129 SEP 2020



1. Introduction:

As per the OSOU Act, 2014 (Odisha Act 5 of 2015), the Odisha State Open University was established by the State Government vide notification no **HE FE I (B) (POL) 10/15 12446/Dt.10.06.2015**. The main objective of the Institution is to endeavour through education, research, training to large segment of population, particularly to disadvantages group by providing Open as well as Distance add on courses (Degree, Diploma, Certificate Course) related to needs of employment.

2. Functioning area:

The University have jurisdiction over the whole state of Odisha. Now it provides learning courses in 54 Study Centres & 4 Regional Centres in all over the state of Odisha.

3. Courses provided:

The University provide 8 types of Advance Diploma course, 14 types of Certificate course, 16 types of Diploma course and 8 types of PG Diploma Course as on 31.03.2020.

4. Board of Management consists of following members, namely

- a) Vice-Chancellor
- b) Registrar
- c) Director, Skill development Education council
- d) Three employees of the University shall be nominated by the Vice Chancellor of which One from among the Director of School of Studies and other two from among the Teachers and other Academic staff other than the Director of School.
- e) Five persons, who are not employees of the University, to be nominated by the Chancellor, representing the following area of Specialisations.
 - (i) Two eminent educationists
 - (ii) One person from the non formal or voluntary sector.
 - (iii) One person representing commerce or industry
 - (iv) One person representing learned Professions
- f) Three representatives of the Government of Odisha, Secretary, Department of Higher Education and Secretary, Industries and Secretary, Labour and Employment, in their Ex officio capacity.
- g) Two members of the Odisha Legislative Assembly nominated by the Speaker
- h) Three persons to be co-opted by the Board of Management from the following sectors, namely
 - (i) One expert on vocational education and Training and
 - (ii) Two experts on rotation basis from education, agriculture, public health care, rural industries and distance education

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5. Grants from Higher Education department:-

Receipt Date	Letter no /date	Amount (Rs)
25.09.2018	26913/HE-PTC-WB-02-17	3,00,00,000.00
21.03.2020	1223/HE/WB/OHEPEE/234	1,65,00,000.00
04.07.2018	HE-1B-Policy-0001-2017-19388/HE	31,76,500.00
08.11.2018	HE-1B-Policy-0001-2017-31122/HE	1,00,00,000.00
20.12.2018	HE-1B-Policy-0001-2017-35030/HE	63,53,000.00
15.02.2019	HE-1B-Policy-0001-2017-3737/HE	31,76,500.00
06.12.2019	HE-UE-UNI-0003-2019-28708/HE	63,18,000.00
06.12.2019	HE-UE-UNI-0003-2019-28714/HE	75,00,000.00
03.02.2020	HE-UE-UNI-0003-2019-4903/HE	21,06,000.00
03.02.2020	HE-UE-UNI-0003-2019-4909/HE	25,00,000.00

6. Maintenance of Books and records

i) Following Books and records are maintain manually

- a. Cash Book
- b. Petty Cash Book
- c. Advance register for Regional centre and Study centre.
- d. Cheque issue Register
- e. Salary Register
- f. Fixed Assets Register
- g. Consumable register
- h. Bill and Vouchers guard file
- i. Attendance register
- j. Log Book for DG set and Vehicle
- k. Leave Register

ii) Documents required to be maintained

- a. Ledger Book
- b. Journal Register mainly for Sundry Creditors
- c. Student ledger

7. Procurement and maintenance of Fixed Assets.

A. Procurement Process:-

Decision for items required (at HQ, Regional centres and Study Centres), procurement process are taken by the Purchase committee in committee meetings at Head office level.

The OSOU has purchased mainly two types (furniture and Bio metric & CC TV Installation) of items during the Audit period.

29 SEP 2020



B. Maintenance of Fixed Assets Register.

01. The Fixed Assets Register is updated till 31.03.2020 during the Audit.
02. Unique identification (i.e brand, standard and identification code of the items if any) of items are not mentioned in the Fixed assets register.
03. Item of same nature with different standard are maintain in the same folio of the Register, i.e. Fiber Chair, Kareen chair, Moving Chair, Executive chair are maintained in a single folio in the register.

C. Procurement and maintenance of Consumable items.

Requisitions for required items are made by the employees to store deptt. Proposal for the procurement initiated at Store deptt.

Maintenance of Consumable register is satisfactory and is updated.

D. Advances to Regional Centre and Study Centre.

Advances are made by the Head office for day to day Administrative expenses to Regional Centres and Study Centres against which the respective Centres could not submit utilisation certificate before 10th of succeeding Month.

Advance register was updated by us during audit. Details of Advance pending for adjustment by Regional Centres and Study Centres are provided in the Annexure.

E. Defects and irregularities.

1. Huge amount were kept in Saving Bank account instead of Flexi deposit account.
2. Brand, Standard and if any Unique identification code of the Fixed assets are not mentioned in the Fixed assets Register.
3. Advances to Regional Centres and study Centres are pending for long to adjust.
4. Excess amount received towards Course fees from students could not be traced out.
5. On 09.03.2017, 7 nos of bank draft for sum of Rs 17000 (Details provided in BRS of 2018-19 & 2019-20) were deposited in PNB Account, have been cleared on Dtm16/05/2020 and DD Paid twice as shown in BRS 2019-20 for Rs.2,500.00 also have been reconciled by the bank on Dt.16/05/2020 by crediting Rs.14,500.00 to the account.
6. Cheque No. 916807 Dt.25/03/2020 shown in the BRS 2019-20, was presented and cleared on Dt.27/05/2020 from the PNB SB Account.

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F. Views & suggestion.

1. Amount should be kept in Flexi deposit account for higher interest income.
2. Fixed Assets register should be updated and timely physical verification to be done. Respective Standard, Brand, EMEI no of the assets to be mention in the Register.
3. Ledger, Journal register, Student ledger should be prepared as internal control mechanism.
4. Regional Centres and Study centres should be instructed to deposit Utilisation Certificates quarterly.

Place: Bhubaneswar
Date:

29 SEP 2020



For KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA RAMESH K. KEJRIWAL)
FCA, ACMA, LLB, DISA (ICAI)
CHARTERED ACCOUNTANT

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

BALANCE SHEET AS ON 31.03.2019.

[illegible]

- As per our notes on even date annexed

For Odisha State Open University, Sambalpur

FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Vice-Chancellor

PLACE: BHUBANESWAR

DATE:

129 SEP 2020



(CA RAMESH K KEJRIWAL)
FCA, ACMA, LLB, DISA (ICAI)
CHARTERED ACCOUNTANT

Handwritten signature: *[Signature]*

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019.

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
To <u>Opening Balance</u>		By Advertisement & publicity	16,12,215.00
PNB (A/C No-0442000100140473)	2,06,52,481.79	By AMC	1,62,769.00
SBI (A/C No-35308466112)	1,56,009.57	By Bank charges	1,06,892.08
HDFC A/c No- 501002024433743	52,58,328.00	By UV,RC,SC	64,95,755.00
	2,60,66,819.36	By Broadband	1,23,906.00
		By Course design & development	11,12,429.00
		By Course material printing	86,85,667.00
		By Convocation Expenses	9,63,299.00
To <u>Grant in Aid</u>		By Development of SLM	1,51,053.00
State Govt. / Central Govt.	5,27,06,000.00	By Development of Audio Video Prog.	8,400.00
To Receive from COL	3,69,056.00	By Seminars & Work shop Expenses	8,80,738.00
To Course Fees Received	2,86,98,380.06	By Electric & Water	45,776.00
To Receive from CEMCA	2,80,000.00	By CIQA Expenses	10,319.00
To Receive from (NAAC)	4,43,922.00	By Examination (Term end) Twice	20,34,245.00
To Receive from Gender Sanitazation	2,45,500.00	By Hiring of Security & Supporting staff for HQ	53,01,649.00
To Receive from (MHRD)	3,30,000.00	By Hiring of Vehicle	5,92,311.00
To Djmc Training fees	2,500.00	By DJMC Training expenses	2,97,500.00
To Exam fees from OKCL	11,78,910.00	By Learning Management System Exp	12,634.00
To Tender Cost	31,500.00	By Meeting Expenses	1,06,795.00
To Misc. Receipts	85,244.14	By Office Stationary & contingencies	4,75,360.00
To Bank Interest	13,99,271.00	By Postages	8,75,055.00
To Refund by SCs & RCs	1,44,238.55	By Reasearch & Development Cell Expenses	19,354.00
To Refund NEFT Remuneration	2,53,983.10	By Salary, Remuneration Etc	78,81,569.00
To Advance recovered	-	By Website Design & dev. Exp.	1,60,480.00
To Performace Security Received	89,503.00	By EMD Refund	3,00,000.00
To EMD Received	16,00,000.00	By Advance paid to RC, SC	50,27,483.81
To Advance Recovered of RC & SC	1,69,816.81	By Course fees Refund	3,57,300.00
		By Furniture & Equipments	31,07,213.00
		By Biometrics & CC TV Installation	13,910.00
		By <u>Closing Balances</u>	
		PNB (A/C No-0442000100140473)	58,08,103.54
		SBI (A/C No-35308466112)	1,61,540.57
		HDFC A/c No- 501002024433743	3,28,85,578.22
		BOI A/c No- 543010110008775	2,83,17,344.80
			6,71,72,567.13
	11,40,94,644.02		11,40,94,644.02

- As per our notes on even date annexed.

For Odisha State Open University, Sambalpur

Vice-Chancellor

PLACE: BHUBANESWAR
DATE:

129 SEP 2020



FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(CA) RAMESH K KEJRIWAL
FCA, ACMA, LLB, DISA (ICAI)
CHARTERED ACCOUNTANT

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2019.

EXPENDITURE	AMOUNT(RS)	INCOME	AMOUNT(RS)
To Advertisement & publicity	16,12,215.00		
To AMC	1,62,769.00	By <u>Grant in Aid</u>	
To Bank charges	1,06,892.08	State Govt. / Central Govt.	5,27,06,000.00
To Broadband	1,23,906.00		
To UV,RC,SC	63,51,516.45		
To Course design & development	11,12,429.00	By Receive from COL	3,69,056.00
To Course material printing	86,85,667.00	By Course Fees Received	2,86,98,380.06
To Convocation Expenses	9,63,299.00	By Receive from CEMCA	2,80,000.00
To Development of SLM	1,51,053.00	By Receive from (NAAC)	4,43,922.00
To Development of Audio Video Prog.	8,400.00	By Receive from Gender Sanitization	2,45,500.00
To Seminars & Work shop Expenses	8,80,738.00	By Receive from (MHRD)	3,30,000.00
To Electric & Water	45,776.00	By Djmc Training fees	2,500.00
To IQA Expenses	10,319.00	By Exam fees from OKCL	11,78,910.00
To Examination (Term end) Twice	20,34,245.00	By Tender Cost	31,500.00
To Hiring of Security & Supporting staff for HQ	53,01,649.00	By Misc. Receipts	85,244.14
To Hiring of Vehicle	5,92,311.00	By Bank Interest	13,99,271.00
To DJMC Training expenses	2,97,500.00		
To Learning Management System Exp	12,634.00		
To Meeting Expenses	1,06,795.00		
To Office Stationary & contingencies	4,75,360.00		
To Postages	8,75,055.00		
To Research & Development Cell Expenses	19,354.00		
To Salary, Remuneration Etc	76,27,585.90		
To Website Design & dev. Exp.	1,60,480.00		
To Course fees Refund	3,57,300.00		
To Income over Expenditure	4,76,95,034.77		
	8,57,70,283.20		8,57,70,283.20

- As per our notes on even date annexed.

For Odisha State Open University, Sambalpur

Vice-Chancellor

PLACE: BHUBANESWAR

DATE:

129 SEP 2020



FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA RAMESH K KEJRIWAL)
FCA, AEMA, LLB, DISA (ICAI)
CHARTERED ACCOUNTANT

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

Bank Reconciliation Statement as on 31.03.2019.

1 Bank : PNB

A/C no: 0442000100140473

PARTICULARS	Amount(Rs)	
Balance as per Cash Book		58,08,103.54
Add: Cheque issued but not presented for payment		
Ch no/Date/Name of beneficiary		
Deepak Sahu	1,600.00	
745088/09/03/2019	700.00	
007518/23/02/2018	4,410.00	
DD paid twice	2,500.00	9,210.00
Total		58,17,313.54
Less :- Deposits not yet credited in bank & wrong / double entry		
DD Not Clear (2017-18)	17,000.00	
UK Nayak Double payment	840.00	
SK Pande Wrong payment 28/12/2018	720.00	
B. Mishra Wrong Debit	10,800.00	
Excess Payment BSNL Ch. No- 745057 28/12/18	1.00	29,361.00
Balance as per Pass Book		57,87,952.54

1 Bank : Bank of India

A/C no: 543010110008775

PARTICULARS	Amount(Rs)	
Balance as per Cash Book		2,83,17,344.80
Add: Cheque issued but not presented for payment		
Ch no/Date/Name of beneficiary		
Adv. Bill V.No-5 29/03/19	8,400.00	
Adv. Bill V.No-6 29/03/19	8,400.00	
Adv. Bill V.No-7 29/03/20	22,310.00	
Adv. Bill V.No-8 29/03/21	13,910.00	
Adv. Bill V.No-9 29/03/22	10,080.00	
Adv. Bill V.No-10 29/03/23	12,634.00	
Adv. Bill V.No-11 29/03/23	19,354.00	95,088.00
Total		2,84,12,432.80
Less :- Deposits not yet credited in bank & wrong / double entry	-	-
Balance as per Pass Book		2,84,12,432.80

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Bank Reconciliation Statement as on 31.03.2019.

Bank : HDFC

A/C no: 501002024433743

Balance as per Cash Book		3,28,85,578.22
Balance as per Pass Book		3,28,85,578.22

Bank : SBI

A/C no: 35308466112

Balance as per Cash Book		1,61,540.57
Balance as per Pass Book		1,61,540.57

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ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

STATEMENT OF ADVANCE TO REGIONAL CENTRE, STUDY CENTRES AND OTHER PARTIES AS ON 31.03.2019.

Name of the Regional/Study Centre	Centre code	OB as on 01.04.2018	Paid during 2018- 19	Recovered during 2018-19	CB as on 31.03.2019
F.M. Autonomous college	0201	70,915.00	71,064.00	7,115.00	1,34,864.00
Panchayat College, Bargarh	0301	61,676.00	97,954.00		1,59,630.00
Rajendra Autonomous Cplge, Bolangir	0501	53,742.00	1,49,550.00		2,03,292.00
K.B.K Govt College, Cuttack	0701	1,81,012.00	1,55,000.00	4,486.00	3,31,526.00
S.B.R.G. Autonomous college, Berhampur	1101	2,553.00	1,58,088.00		1,60,641.00
M.C. Autonomous College, Jajpur	1301	1,13,634.00	1,27,350.00	12,277.35	2,28,706.65
Govt Autonomous College, Bh patna	1501	3,564.00	62,871.00	2,030.00	64,405.00
E.B. Autonomous College, Bhubaneswar	1901	22,105.00	1,95,050.00	12,158.00	2,04,997.00
Bikram Dev Autonomous College, Koraput	2001	2,169.00	1,22,957.00		1,25,126.00
NPC Autonomous college, Baripada	2201	1,36,435.00	1,43,182.00	14,115.00	2,65,502.00
OSM University, Sambalpur	2801	92,952.00	2,61,850.00		3,54,802.00
Sambalpur public Library	2802	61,536.54	64,705.00		1,26,241.54
Govt Autonomous College, Rourkela	3001	39,942.00	92,427.00	-	1,32,369.00
Nabarangpur College	2301	11,909.00	63,753.00	2,957.00	72,705.00
Sonepur College	2901	45,951.00	55,719.00	4,953.09	96,716.91
Govt Jr Science College, Malkangiri	2101	2,18,496.00	66,450.00	7,143.80	2,77,802.20
Malayagiri Mahabidyalaya, Pallahara	0102	16,185.00	57,600.00		73,785.00
Lopendranath College, SORO, Balasore	0202	1,26,921.00	61,466.00	10,800.00	1,77,587.00
Rayagada Autonomous College	2701	52,031.00	83,100.00	23,518.60	1,11,612.40
Bhadrak Autonomous College, Bhadrak	0401	5,332.00	70,280.00	10,286.00	65,326.00
Vysanagar Autonomous college, Vysanagar	1302	8,110.00	90,077.00	5,007.95	93,179.05
S.K.C.G. Autonomous College, Paralakhemundi	1001	4,183.00	82,630.00		86,813.00
Govt Autonomous College, Angul	0101	6,896.00	1,92,526.00	416.29	1,99,005.71
PNV Autonomous College, Khurda	1902	21,214.00	64,348.00		85,562.00
Nayagarh Autonomous College	2401	78,560.00	66,700.00		1,45,260.00
Govt college, Koraput	2002	20,081.00	90,100.00	4,696.00	1,05,485.00
Baruneswar Mahabidyalaya, Arei, Jajpur	1303	2,024.00	1,04,900.00	12,111.75	94,812.25
Govt Science college, Athagarh	0702	1,97,188.00	82,700.00	-	2,79,888.00
SVM Autonomous college, Jagatsingpur	1201	2,14,650.00	32,950.00		2,47,600.00
Kendrapada Autonomous college	1701	36,685.00	64,880.00	1,000.00	1,00,565.00
Kandhani College, Bhubaneswar	1903	64,355.00	97,547.00	6,354.68	1,55,547.32
Kuchinda College	2803	63,879.00	33,000.00		96,879.00
KCS College, Puri	2601	38,765.00	85,400.00	5,900.00	1,18,265.00
Model Degree college, Boudh	0601	1,352.00	54,150.00	7,689.84	47,812.16
Deogarh college, Deogarh	0801	46,666.00	55,800.00		1,02,466.00
Mahila Mahavidyalaya, Dhenkanal	0901	6,790.00	64,141.00		70,931.00
Womens college, Jharsuguda	1401	29,203.00	1,08,978.00		1,38,181.00
U.M. Govt Womens college, Phulbani	1601	30,749.00	41,900.00	7,844.00	64,805.00
U.N. College, Rajkanika	1702	38,800.00	40,800.00	5,853.00	73,747.00
Indrasekhar college, Champua	1801	99,290.00	1,40,508.00	-	2,39,798.00
Kotpad College, kotpad	2003	47,500.00	80,400.00	451.46	1,27,448.54
Kalimela college of Science & technology, Balasore	2102	40,000.00	76,900.00		1,16,900.00
Gunupur College, Gunupur	2702	30,000.00	41,300.00		71,300.00
Regional Centre, Balasore	57	40,300.00	50,761.00		91,061.00
Regional Centre, Jaipur	56	20,000.00	16,141.00		36,141.00
Regional Centre, Bhubaneswar	55	4,66,938.00	8,40,778.81		13,07,716.81
Regional Centre, Berhampur	58	-	80,025.00	-	80,025.00
Swenshaw University Cuttack	0703	-	19,529.00	-	19,529.00
Dr. Saheb Ambedkar Degree College, Khajur	1002	-	20,000.00	-	20,000.00
Karanidhar Autonomus College, Keonjhar,	1802	-	5,700.00	-	5,700.00
RD & P&R BBSR	1905	-	15,000.00	-	15,000.00
Nuapada College, Nuapada	2501	-	26,498.00	652.00	25,846.00
TOTAL		29,73,238.54	50,27,483.81	1,69,816.81	78,30,905.54
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129 SEP 2020



ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

BALANCE SHEET AS ON 31.03.2020.

[illegible]

- As per our notes on even date annexed

For Odisha State Open University, Sambalpur

Vice-Chancellor

PLACE: BHUBANESWAR

DATE: _____

129 SEP 2020

FOR KEJRIWAL & ASSOCIATES
CHARTRED ACCOUNTANTS

(CA RAMESH K KEJRIWAL)
FCA, ACMA, LLB, DISA (ICAI)
CHARTERED ACCOUNTANT



ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020.

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
To <u>Opening Balance</u>		By Advertisement & publicity	8,58,872.00
PNB (A/C No-0442000100140473)	58,08,103.54	By AMC	3,72,738.00
SBI (A/C No-35308466112)	1,61,540.57	By Bank charges	2,16,347.16
HDFC A/c No- 501002024433743	3,28,85,578.22	By UV,RC,SC	1,53,73,192.65
BOI A/c No- 543010110008775	2,83,17,344.80	By Broadband	2,43,726.00
	6,71,72,567.13	By Course design & development	1,12,321.00
		By Course material printing	60,23,836.00
To <u>Grant in Aid</u>		By Convocation Expenses	7,63,238.00
State Govt. / Central Govt.	3,49,24,000.00	By Development of SLM	93,89,479.00
To Receive from COL	11,82,074.00	By Development of Audio Video Prog.	7,22,522.00
To Course Fees Received	6,35,79,506.00	By Seminars & Work shop Expenses	7,53,460.00
To Receive from CEMCA	2,80,000.00	By Electric & Water	3,56,428.00
To Exam fees from OKCL	10,02,600.00	By Summer Course Expenses	37,150.00
To Tender Cost	12,000.00	By Examination (Term end) Twice	45,97,596.00
To Misc. Receipts	89,412.00	By Hiring of Security & Supporting staff for HQ	25,57,813.00
To Bank Interest	30,25,465.00	By Hiring of Vehicle	9,11,113.00
To Refund by SCs & RCs	77,208.17	Fuel & Lubricant	17,819.00
To Refund NEFT	8,68,473.00	By DJMC Training expenses	2,19,000.00
To Performance Security Received	2,28,954.00	By Learning Management System Exp	14,400.00
To EMD received	2,80,000.00	By Meeting Expenses	3,36,772.98
To Advance Recovered of RC & SC	62,88,513.65	By Office Stationary & contingencies	5,12,698.00
		By Postages	38,18,159.00
		By Reasearch & Development Cell Expenses	2,42,554.00
		By Salary, Remuneration Etc	1,85,30,290.00
		By Website Design & dev. Exp.	2,24,200.00
		Online Attend. Mgt. Syst. Expenses	94,724.00
		Faculty Exchange Program Exp.	55,508.00
		E-Learning VPS Sapce	1,15,640.00
		Earn & Learn Scheme Expenses	58,061.00
		By EMD Refund	10,50,000.00
		By Advance paid to RC, SC	40,86,467.00
		By Course fees Refund	8,74,500.00
		By Furniture & Equipments	26,64,479.00
		By CC TV Installation	4,34,713.00
		GST TDS	16,270.00
		By <u>Closing Balances</u>	
		PNB (A/C No-0442000100140473)	8,30,14,674.53
		SBI (A/C No-35308466112)	1,66,906.57
		HDFC A/c No- 501002024433743	9,88,896.40
		BOI A/c No- 543010110008775	1,81,84,208.66
			10,23,54,686.16
	17,90,10,772.95		17,90,10,772.95

- As per our notes on even date annexed.

For Odisha State Open University, Sambalpur

Vice-Chancellor

PLACE: BHUBANESWAR
DATE:

129 SEP 2020



FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA RAMESH K KEJRIWAL)
FCA, ACMA, LLB, DISA (ICAI)
CHARTERED ACCOUNTANT

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020.

EXPENDITURE	AMOUNT(RS)	INCOME	AMOUNT(RS)
To Advertisement & publicity	8,58,872.00		
To AMC	3,72,738.00	By <u>Grant in Aid</u>	
To Bank charges	2,16,347.16	State Govt. / Central Govt.	3,49,24,000.00
To UV,RC,SC	1,52,95,984.48		
To Broadband	2,43,726.00	By Receive from COL	11,82,074.00
To Course design & development	1,12,321.00	By Course Fees Received	6,35,79,506.00
To Course material printing	60,23,836.00	By Receive from CEMCA	2,80,000.00
To Convocation Expenses	7,63,238.00	By Exam fees from OKCL	10,02,600.00
To Development of SLM	93,89,479.00	By Tender Cost	12,000.00
To Development of Audio Video Prog.	7,22,522.00	By Misc. Receipts	89,412.00
To Seminars & Work shop Expenses	7,53,460.00	By Bank Interest	30,25,465.00
To Electric & Water	3,56,428.00		
To Summer Course Expenses	37,150.00		
To Examination (Term end) Twice	45,97,596.00		
To Hiring of Security & Supporting staff for HQ	25,57,813.00		
To Hiring of Vehicle	9,11,113.00		
To Fuel & Lubricant	17,819.00		
To DMMC Training expenses	2,19,000.00		
To Learning Management System Exp	14,400.00		
To Meeting Expenses	3,36,772.98		
To Office Stationary & contingencies	5,12,698.00		
To Postages	38,18,159.00		
To Research & Development Cell Expenses	2,42,554.00		
To Salary, Remuneration Etc	1,85,30,290.00		
To Website Design & dev. Exp.	2,24,200.00		
To Online Attend. Mgt. Syst. Expenses	94,724.00		
To Faculty Exchange Program Exp.	55,508.00		
To E-Learning VPS Sapce	1,15,640.00		
To Earn & Learn Scheme Expenses	58,061.00		
To Course fee refund	8,74,500.00		
To Income over Expenditure	3,57,68,107.38		
	10,40,95,057.00		10,40,95,057.00

- As per our notes on even date annexed.

For Odisha State Open University, Sambalpur

Vice-Chancellor

PLACE: BHUBANESWAR

DATE:

129 SEP 2020



FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA RAMESH K KEJRIWAL)
FCA, ACMA, LLB, DISA (ICAI)
CHARTERED ACCOUNTANT

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

Bank Reconciliation Statement as on 31.03.2020.

1 Bank : PNB

A/C no: 0442000100140473

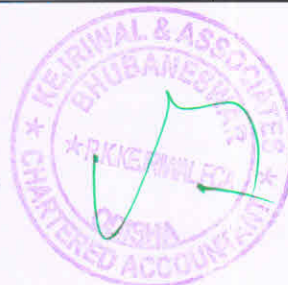
PARTICULARS	Amount(Rs)	
Balance as per Cash Book		8,30,14,674.53
Add: Cheque issued but not presented for payment		
Ch no/Date/Name of beneficiary		
916807/25/03/2020	4,96,306.00	
DD paid twice	2,500.00	4,98,806.00
Total		8,35,13,480.53
Less :- Deposits not yet credited in bank & wrong / double entry		
DD Not Clear (2017-18)	17,000.00	
UK Nayak Double payment	840.00	17,840.00
Balance as per Pass Book		8,34,95,640.53

1 Bank : Bank of India

A/C no: 543010110008775

PARTICULARS	Amount(Rs)	
Balance as per Cash Book		1,81,84,208.66
Add: Cheque issued but not presented for payment		
Ch no/Date/Name of beneficiary		
Total		1,81,84,208.66
Less :- Deposits not yet credited in bank & wrong / double entry	-	-
Balance as per Pass Book		1,81,84,208.66

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Bank Reconciliation Statement as on 31.03.2020.

Bank : HDFC

A/C no: 501002024433743

Balance as per Cash Book		9,88,896.40
Balance as per Pass Book		9,88,896.40

Bank : SBI

A/C no: 35308466112

Balance as per Cash Book		1,66,906.57
Balance as per Pass Book		1,66,906.57

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ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

STATEMENT OF ADVANCE TO REGIONAL CENTRE, STUDY CENTRES AND OTHER PARTIES AS ON 31.03.2020.

Name of the Regional/Study Centre	Centre code	OB as on 01.04.2019	Paid during 2019- 20	Recovered during 2019-20	CB as on 31.03.2020
F.M. Autonomous college	0201	1,34,864.00	1,19,275.00	2,07,156.00	46,983.00
Panchayat College, Bargarh	0301	1,59,630.00	94,850.00	1,010.00	2,53,470.00
Rajendra Autonomous College, Bolangir	0501	2,03,292.00	96,600.00		2,99,892.00
J.K.B.K Govt College, Cuttack	0701	3,31,526.00	73,047.00	1,78,277.00	2,26,296.00
S.B.R.G. Autonomous college, Berhampur	1101	1,60,641.00	1,13,047.00	1,38,356.00	1,35,332.00
N.C. Autonomous College, Jaipur	1301	2,28,706.65	59,302.00	92,000.00	1,96,008.65
Govt Autonomous College, Bh. patna	1501	64,405.00	66,275.00	79,706.00	50,974.00
BJB Autonomous College, Bhubaneswar	1901	2,04,997.00	1,12,134.00	2,94,800.00	22,331.00
Bikram Dev Autonomous College, Koraput	2001	1,25,126.00	95,560.00	1,73,127.00	47,559.00
NPC Autonomous college, Baripada	2201	2,65,502.00	60,650.00	1,30,659.00	1,95,493.00
GM University, Sambalpur	2801	3,54,802.00	1,79,044.00	3,16,919.00	2,16,927.00
Sambalpur public Library	2802	1,26,241.54	9,000.00	1,25,918.00	9,323.54
Govt Autonomous College, Rourkela	3001	1,32,369.00	97,596.00	1,95,019.00	34,946.00
Nabarangpur College	2301	72,705.00	57,157.00	1,13,851.00	16,011.00
Sonepur College	2901	96,716.91	90,774.00	1,87,212.00	278.91
Govt Jr Science College, Malkangiri	2101	2,77,802.20	60,983.00	3,23,618.00	15,167.20
Malayagiri Mahabidyalaya, Pallahara	0102	73,785.00	53,525.00	50,856.10	76,453.90
Upendranath College, SORO, Balasore	0202	1,77,587.00	42,713.00	2,15,461.00	4,839.00
Rayagada Autonomous College	2701	1,11,612.40	38,577.00	29,582.00	1,20,607.40
Bhadrak Autonomous College, Bhadrak	0401	65,326.00	1,02,615.00	1,55,637.00	12,304.00
Vysanagar Autonomous college, Vysanagar	1302	93,179.05	35,494.00	1,04,613.00	24,060.05
S.K.C.G. Autonomous College, Paralakhemundi	1001	86,813.00	70,425.00	28,630.00	1,28,608.00
Govt Autonomous College, Angul	0101	1,99,005.71	1,25,508.00	2,79,997.00	44,516.71
PN Autonomous College, Khurda	1902	85,562.00	89,046.00	1,49,268.00	25,340.00
Nayagarh Autonomous College	2401	1,45,260.00	76,775.00	26,213.00	1,95,822.00
Govt college, Koraput	2002	1,05,485.00	50,081.00	1,36,283.00	19,283.00
Baruneswar Mahabidyalaya, Arei, Jaipur	1303	94,812.25	59,475.00	1,15,866.00	38,421.25
Govt Science college, Athagarh	0702	2,79,888.00	49,125.00	1,17,076.00	2,11,937.00
SVM Autonomous college, Jagatsingpur	1201	2,47,600.00	46,450.00		2,94,050.00
Kendrapada Autonomous college	1701	1,00,565.00	55,528.00	1,42,334.00	13,759.00
Rajdhani College, Bhubaneswar	1903	1,55,547.32	93,687.00	1,55,256.00	93,978.32
Kuchinda College	2803	96,879.00	41,325.00	39,948.00	98,256.00
ES College, Puri	2601	1,18,265.00	71,167.00	1,42,417.00	47,015.00
Model Degree college, Boudh	0601	47,812.16	66,350.00	23,805.00	90,357.16
Deogarh college, Deogarh	0801	1,02,466.00	53,175.00		1,55,641.00
Mahila Mahavidyalaya, Dhenkanal	0901	70,931.00	65,459.00	1,12,423.00	23,967.00
Womens college, Jharsuguda	1401	1,38,181.00	77,124.00	2,09,047.00	6,258.00
M. Govt Womens college, Phulbani	1601	64,805.00	69,825.00		1,34,630.00
M.N. College, Rajkanika	1702	73,747.00	41,875.00		1,15,622.00
Chandrasekhar college, Champua	1801	2,39,798.00	43,075.00		2,82,873.00
Kotpad College, kotpad	2003	1,27,448.54	12,400.00	1,021.07	1,38,827.47
Calimela college of Science & technology, Balasore	2102	1,16,900.00	70,270.00	57,476.00	1,29,694.00
Gunupur College, Gunupur	2702	71,300.00	40,575.00		1,11,875.00
Regional Centre, Balasore	57	91,061.00	9,770.00	95,044.78	5,786.22
Regional Centre, Jaipur	56	36,141.00	10,000.00	38,147.70	7,993.30
Regional Centre, Bhubaneswar	55	13,07,716.81	6,08,495.00	10,56,793.00	8,59,418.81
Regional Centre, Berhampur	58	80,025.00	39,952.00		1,19,977.00
Levenshaw University Cuttack	0703	19,529.00	95,015.00	59,454.00	55,090.00
Baba Saheb Ambedkar Degree College, Khajuraho	1002	20,000.00	26,425.00		46,425.00
Paranidhar Autonomus College, Keonjhar,	1802	5,700.00	47,277.00	14,702.00	38,275.00
RD & P&R BBSR	1905	15,000.00	6,500.00		21,500.00
National College, Nuapada	2501	25,846.00	76,153.00	67,153.00	34,846.00
Larambha College, Larambha	0302	-	10,000.00		10,000.00
Khalikot Auto. College, Khalikot	1104	-	42,967.00	42,967.00	-
Armi Narayan College, Jharsuguda	1402	-	6,125.00	-	6,125.00
Khariar Autonomus College, Khariar	2502	-	61,650.00	54,330.00	7,320.00
SCB College, Sambalpur	2805	-	19,200.00	9,085.00	10,115.00
TOTAL		78,30,905.54	40,86,467.00	62,88,513.65	56,28,858.89

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