

Audit Report
Of
Odisha State Open University,
Sambalpur

For the Year
2015-2016 to 2017-2018

AUDITORS :

KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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KEJRIWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

BHUBANESWAR • BOLANGIR • BARBIL • NAGPUR • ROURKELA

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,
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Ref.....

Date **4 OCT 2019**

To

The Vice-Chancellor,
Odisha State Open University,
G. M. University Campus,
Sambalpur-768004, Odisha,
Tel. No.: 0663-2521900

**Sub:- Submission of Audit Report for the year 20015-16, 2016-17 & 2017-18 of
Odisha State Open University, Sambalpur.**

Ref:- Yours Letter No-OSOU/2018/156, Dt. 26/02/2018

Dear Sir,

With reference to the above, this is to inform you that we are submitting herewith
the Audit Report of the Accounts for the Year 2015-16, 2016-17 & 2017-18.

Please acknowledge the receipt of the same.

Thanking You,

YOURS FAITHFULLY,

**For KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS**



Place: Bhubaneswar

Date: **4 OCT 2019**


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

**AUDIT REPORT OF ODISHA STATE OPEN UNIVERSITY, SAMBALPUR
FOR THE YEAR FROM 2015-16 TO 2017-18**

-
1. **Name and address of the Institution** : OSOU, GM UNIVERSITY, SAMBALPUR
 2. **Notification for Establishment of the Institution** : HE FE I (B) (POL) 10/15 12446/Dt 10.06.2015.
 3. **Date of Functioning** : 10th June 2015
 4. **Name of the Vice Chancellor** : Dr Srikant Mohapatra
 5. **Name of the Registrar(Audit period)** : Dr Jayanta Kumar Kar Sharma
 6. **Name of the Present Registrar** : Dr Manas Ranjan Pujari

- 4 OCT 2019



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 49 study centres in all over 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 31.03.2018.

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

4 OCT 2019



5. Grants from Higher Education department:-

Receipt Date	Letter no /date	Amount (Rs)
08.10.2015	21541/26.09.2015	5,00,00,000.00
03.02.2016	1101/15.01.2016	40,00,000.00
21.02.2018	2052/20.01.2018	2,01,40,000.00
13.03.2018	5287/22.02.2018	49,40,000.00

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 Computer & peripherals) of items during the Audit period.

Furniture & fixtures are mainly purchased from Godrej Distributor Certified by the Godrej Pvt Ltd at a discount of 10% from Company rate with free delivery and installation at site. Other purchases (from Rs 15000.00 to 100000.00) are made by obtaining quotations from different Parties.

For Computer & peripherals and DG Set purchase are made at DGS&D/GEM rate Contract.

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Installation of DG Set is made at lowest quote rate intimated from Parties.

B. Maintenance of Fixed Assets Register.

- The Fixed Assets Register is updated till 31.03.2018 during Audit.
- Unique identification (i.e brand, standard and identification code of the items if any) of items are not mentioned in the Fixed assets register.
- 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.

8. 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.

9. 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.

10. 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. On 15.11.2017 a sum of Rs 177000.00 was paid to Dr Srikant Mohapatra, VC towards Composite Transfer Grant. As per O.M. no 19030/1/2017-E-IV, Dt 13.07.2017 of Ministry of Finance, GOI, Permissible limit for the same is 80% of Basic pay of last month's salary with effective from 01.07.2017, which is Rs 155040 (i.e. 80% of Rs193800). The excess amount of Rs 21,960.00 has been recovered from the Salary of August'2019.
4. Advances to Regional Centres and study Centres are pending for long to adjust.
5. Excess amount received towards Course fees from students could not be traced out.
6. On 09.03.2017, 7 nos of bank draft for sum of Rs 17000 (Details provided in BRS) were deposited in PNB Account, are yet to be credited by the Bank till date of audit. Regular reminders to be made to the bank for earliest compliance of the matter.

11. 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.

E4 OCT 2019



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:

1-4 OCT 2019



**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 31.03.2016			
LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
CAPITAL FUND			
Opening Balance	-	Fixed Assets (At Cost)	
Add: Income over expenditure	51,588,780.00	Furniture & Fixture	4,454,002.00
	51,588,780.00	Computer & Peripherals	533,753.00
		Current Assets	
		Advance to Regional Centre & Study Centre	881,500.00
		Bank & Cash Balance	
		PNB (A/C No-	45,718,591.00
		SBI (A/C No-35308466112)	934.00
	51,588,780.00		51,588,780.00

VICE-CHANCELLOR

PLACE: BHUBANESWAR

DATE:

4 OCT 2019



FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)

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

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR			
INCOME & EXPENDITURE 2015-16			
EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Advertisement	148,125.00	By <u>Grant in Aid</u>	
To Bank charges	2,887.00	State Govt.	54,000,000.00
To Books & Journal	15,870.00		
To Broadband connectivity at UV, RC & SCS	16,592.00	By Course fees	499,500.00
To Salary	1,623,454.00	By Interest from Bank	801,070.00
To Computer hardware, software & maintainence	3,800.00	By Collection from COI	996,931.00
To Consultancy Service	6,840.00		
To Contingencies & other expenses	65,325.00		
To Course design & development	20,000.00		
To Course material printing	58,769.00		
To Electricity & water	329,167.00		
To Fuel & lubricants	6,585.00		
To Hiring of Hall for conference meetings	15,955.00		
To Hiring of Security staff for bbsr & sbp	224,400.00		
To Hiring of support staff at 25 study centre	18,000.00		
To hiring of support staff for BBSR & SBP	401,000.00		
To hiring of support staff of 25 study centre	15,000.00		
To Hiring of Vehicle	78,317.00		
To Hospitality & refreshment	68,728.00		
To insurance	13,344.00		
To OER & ODL Workshop expenses	116,856.00		
To Office stationeries	116,950.00		
To Open Text Book Work Shop (COL)	505,111.00		
To Postage charges	16,211.00		
To Printing of forms (other than course material)	40,192.00		
To Sanitation	15,464.00		
To Tour & travels	508,939.00		
To Website design & maintainence	256,840.00		
To Income over Expenditure	51,588,780.00		
	56,297,501.00		56,297,501.00

VICE-CHANCELLOR

PLACE: BHUBANESWAR

DATE:

4 OCT 2019



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 2015-16			
RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
To <u>Opening Balance</u> PNB (A/C No- 0442000100140473)		By Advertisement	148,125.00
		By Bank charges	2,887.00
		By Books & Journal	15,870.00
To <u>Grant in Aid</u> State Govt.	54,000,000.00	By Broadband connectivity at UV, RC & SCS	16,592.00
		By Salary	1,623,454.00
		By Computer hardware, software & maintainence	3,800.00
To Course fees	499,500.00	By Consultancy Service	6,840.00
To Interest from Bank	801,070.00	By Contingencies & other expenses	65,325.00
To Collection from COI	996,931.00	By Course design & development	20,000.00
		By Course material printing	58,769.00
		By Electricity & water	329,167.00
		By Fuel & lubricants	6,585.00
		By Furniture & Equipments	4,454,002.00
		By Computer & peripherals	533,753.00
		By Hiring of Hall for conference meetings	15,955.00
		By Hiring of Security staff for bbsr & sbp	224,400.00
		By Hiring of support staff at 25 study centre	18,000.00
		By hiring of support staff for BBSR & SBP	401,000.00
		By hiring of support staff of 25 study centre	15,000.00
		By Hiring of Vehicle	78,317.00
		By Hospitality & refreshment	68,728.00
		By insurance	13,344.00
		By OER & ODL Workshop expenses	116,856.00
		By Office stationeries	116,950.00
		By Open Text Book Work Shop (COL)	505,111.00
		By Postage charges	16,211.00
		By Printing of forms (other than course material)	40,192.00
		By Sanitation	15,464.00
		By Tour & travels	508,939.00
		By Website design & maintainence	256,840.00
		By Advances to Study Centres	881,500.00
		By <u>Closing balance</u> PNB (A/C No- 0442000100140473)	45,718,591.00
		SBI (A/C No- 35308466112)	934.00
	56,297,501.00		56,297,501.00

VICE-CHANCELLOR

PLACE: BHUBANESWAR

DATE:

14 OCT 2019



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 31.03.2017				
LIABILITIES	AMOUNT(RS)	ASSETS	AMOUNT(RS)	
CAPITAL FUND				
Opening Balance	51,588,780.00			
Less: Expenditure over Income	15,673,717.43	Fixed Assets (At Cost)		
		Furniture & Fixture	4,454,002.00	
		Opening	4,704,730.00	9,158,732.00
		Addition		
SD of Executive security Service		Computer & Peripherals		
		Opening	533,753.00	
		Addition	1,054,937.00	1,588,690.00
		DG Set		513,901.00
		Current Assets		
		Advance to Regional Centre & Study Centre		1,653,169.00
		SD of BSNL		3,000.00
		Bank & Cash Balance		
		PNB (A/C No-0442000100140473)	20,992,092.50	
		SBI (A/C No-35308466112)	2,105,351.07	
		Cash in hand	127.00	23,097,570.57
				36,015,062.57

VICE-CHANCELLOR

PLACE: BHUBANESWAR

DATE:

4 OCT 2019

FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS



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

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR				
INCOME & EXPENDITURE 2016-17				
EXPENDITURE	AMOUNT(RS)		INCOME	AMOUNT(RS)
To Academic Counselling meeting		3,000.00	By Course fees	3,128,500.00
To Advertisement		596,563.00	By GIS fee	41,400.00
To AMC charges		8,452.00	By DJMC Training fees	310,000.00
To Bank charges		10,179.43	By Interest	1,496,090.00
To Books & journal		23,200.00	By Misc Income	139.00
To Broadband connectivity at UV, RC & SCS		101,879.00	By Receive from PNB for ICC & SD work shop	35,000.00
To Consultancy Service		13,800.00	By Receive from CEMCA	432,000.00
To Contingencies		68,270.00	By Sale of Tender paper	3,000.00
To Course Design & Development		631,090.00		
To Course material printing		2,152,724.00		
To DJMC training exps		307,500.00		
To Electricity & water		383,064.00		
To Expert committee meeting		62,716.00	By Excess of Expenditure over Income	15,673,717.43
To Fuel & lubricants		13,030.00		
To GIS workshop expenses		86,531.00		
To Hiring of Halls & conference for meeting		17,750.00		
To Hiring of Security staff for bbsr & sbp		1,548,185.00		
To Hiring of support staff at 25 study centre		5,361,564.00		
To Hiring of support staff for BBSR & SBP		3,768,604.00		
To Hiring of Vehicle		306,773.00		
To Hospitality & refreshment		250,181.00		
To Insurance		17,562.00		
To OER workshop expenses		30,000.00		
To Office stationeries		135,093.00		
To Postal charges		73,235.00		
To Printing of forms (other than course material)		5,290.00		
To Salary		4,334,554.00		
To Sanitation		3,654.00		
To Tour & travels		522,708.00		
To Refund to COL		52,695.00		
To Webcasting		115,000.00		
To Website design & development		115,000.00		
		21,119,846.43		21,119,846.43

VICE-CHANCELLOR

PLACE: BHUBANESWAR

DATE:

4 OCT 2019



FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR					
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 2016-17					
RECEIPTS	AMOUNT(RS)		PAYMENTS	AMOUNT(RS)	
To <u>Opening Balance</u>					
PNB (A/C No-0442000100140473)	45,718,591.00		By Academic Counceling meeting		3,000.00
SBI A/C	934.00	45,719,525.00	By Advertisement		596,563.00
			By AMC charges		8,452.00
To Course fees		3,128,500.00	By Bank charges		10,179.43
To GIS fee		41,400.00	By Books & journal		23,200.00
To DJMC Training fees		310,000.00	By Broadband connectivity at UV, RC & SCS		101,879.00
To Interest		1,496,090.00	By Consultancy Service		13,800.00
To Misc income		139.00	By Contingencies		68,270.00
To Receive from PNB for ICC & SD work shop		35,000.00	By Course Design & Development		631,090.00
To Receive from CEMCA		432,000.00	By Course material printing		2,152,724.00
To Sale of Tender paper		3,000.00	By DJMC training exps		307,500.00
To SD of Executive security Service		100,000.00	By Electricity & water		383,064.00
To Advance recovered		5,931,906.00	By Expert committee meeting		62,716.00
			By Fuel & lubricants		13,030.00
			By Furniture & Equipments		4,704,730.00
			By Computer & Peripherals		1,054,937.00
			By DG Set		513,901.00
			By GIS workshop expenses		86,531.00
			By Hiring of Halls & conference for meeting		17,750.00
			By Hiring of Security staff for bbsr & sbp		1,548,185.00
			By Hiring of support staff at 25 study centre		5,361,564.00
			By Hiring of support staff for BBSR & SBP		3,768,604.00
			By Hiring of Vehicle		306,773.00
			By Hospitality & refreshment		250,181.00
			By Insurance		17,562.00
			By OER workshop expenses		30,000.00
			By Office stationeries		135,093.00
			By Postal charges		73,235.00
			By Printing of forms (other than course material)		5,290.00
			By Salary		4,334,554.00
			By Sanitation		3,654.00
			By SD (BSNL landline)		3,000.00
			By Tour & travels		522,708.00
			By Refund to COL		52,695.00
			By Webcasting		115,000.00
			By Website design & development		115,000.00
			By Advance paid		6,703,575.00
			By <u>Closing balance</u>		
			PNB (A/C No-0442000100140473)	20,992,092.50	
			SBI (A/C No-35308466112)	2,105,351.07	
			Cash in India	127.00	23,097,570.57
		57,197,560.00			57,197,560.00

VICE-CHANCELLOR
PLACE: BHUBANESWAR
DATE:

4 OCT 2019



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 2017-18					
RECEIPTS	AMOUNT(RS)		PAYMENTS	AMOUNT(RS)	
To <u>Opening Balance</u>					
PNB (A/C No-0442000100140473)	20,992,092.50		By Advertisement & publicity		1,365,924.00
SBI A/C	2,105,351.07		By AMC		23,789.00
Cash in India	127.00	23,097,570.57	By Bank charges		11,139.21
			By Broadband UV,RC,SC		253,597.00
To <u>Grant in Aid</u>			By Computer hardware, software & maintenance		325,975.00
State Govt.		25,080,000.00	By Consultancy service		321,928.00
			By Contingency & other expenses		150,322.00
To Receive from COL	643,624.00		By Course design & development		317,700.00
To Misc Income	1,028.00		By Course material printing		8,541,876.00
To Course fees	9,499,200.00		By Electric & Water		130,604.00
To Registration fees	111,700.00		By Expert committee meeting		125,210.00
To Work shop fees	37,600.00		By Fuel & Lubricants		14,810.00
To Djmc Training fees	27,500.00		By Furniture & Equipments		254,460.00
To Exam fees from OKCL	578,350.00		By Computer & peripherals		821,254.00
To Interest	627,319.00		By Hiring Halls & conference for Meeting		96,803.00
To Advance recovered		7,017,860.46	By Hiring of Security staff for bbsr & sbp		2,146,786.00
			By Hiring of support staff for BBSR & SBP		4,362,586.00
			By Hiring of support staff for STUDY CENTRES		6,753,812.46
			By Hiring of Vehicle		448,384.00
			By HOSPITALITY & REFRESHMENT IN MEETING		132,350.00
			By DJMC Training expenses		187,500.00
			By Insurance		13,752.00
			By Office Stationary		361,184.00
			By Postages		134,347.00
			By Printing of forms (other than course material)		500,670.00
			By Salary		4,159,926.00
			By Sanitation		1,100.00
			By Tour & Travels		287,240.00
			By Webcasting & webconferencing		34,374.00
			By SPSS expenses		37,600.00
			By Advance paid		8,337,930.00
			By <u>Closing balance</u>		
			PNB (A/C No-0442000100140473)	20,652,481.79	
			SBI (A/C No-35308466112)	156,009.57	
			HDFC A/C	5,258,328.00	26,066,819.36
		66,721,752.03			66,721,752.03

FOR KEJRIWAL & ASSOCIATES
CHARTRED ACCOUNTANTS

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

VICE-CHANCELLOR

PLACE: BHUBANESWAR
DATE:

4 OCT 2019



ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

INCOME & EXPENDITURE 2017-18

EXPENDITURE	AMOUNT(RS)	INCOME	AMOUNT(RS)
To Advertisement & publicity	1,365,924.00	By <u>Grant in Aid</u>	
To AMC	23,789.00	State Govt.	25,080,000.00
To Bank charges	11,139.21		
To Broadband UV,RC,SC	253,597.00	By Receive from COL	643,624.00
To Computer hardware, software & maintenance	325,975.00	By Misc Income	1,028.00
To Consultancy service	321,928.00	By Course fees	9,499,200.00
To Contingency & other expenses	150,322.00	By Registration fees	111,700.00
To Course design & development	317,700.00	By Work shop fees	37,600.00
To Course material printing	8,541,876.00	By Djmc Training fees	27,500.00
To Electric & Water	130,604.00	By Exam fees from OKCL	578,350.00
To Expert committee meeting	125,210.00	By Interest	627,319.00
To Fuel & Lubricants	14,810.00		
To Hiring Halls & conference for Meeting	96,803.00		
To Hiring of Security staff for bbsr & sbp	2,146,786.00		
To Hiring of support staff for BBSR & SBP	4,362,586.00		
To Hiring of support staff for STUDY CENTRES	6,753,812.46		
To Hiring of Vehicle	448,384.00		
To HOSPITALITY & REFRESHMENT IN MEETING	132,350.00		
To DJMC Training expenses	187,500.00		
To Insurance	13,752.00		
To Office Stationary	361,184.00		
To Postages	134,347.00		
To Printing of forms (other than course material)	500,670.00		
To Salary	4,159,926.00		
To Sanitation	1,100.00		
To Tour & Travels	287,240.00		
To Webcasting & webconferencing	34,374.00		
To SPSS expenses	37,600.00		
To Income over Expenditure	5,365,032.33		
	36,606,321.00		36,606,321.00

VICE-CHANCELLOR

PLACE: BHUBANESWAR

DATE:

4 OCT 2019



FOR KEJRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR					
STATEMENT OF ADVANCE TO REGIONAL CENTRE AND STUDY CENTRES AS ON 31.03.2016					
Name of the Regional/Study Centre	Centre code	OB as on 01.04.2015	Paid during 2015-16	Recovered during 2015-16	CB as on 31.03.2016
F.M. Autonomous college	0201	-	50,000.00		50,000.00
Panchayat College, Bargarh	0301	-	55,000.00		55,000.00
Rajendra Autonomous Cpllege, Bolangir	0501	-	50,000.00		50,000.00
J.K.B.K Govt College, Cuttack	0701	-	65,000.00		65,000.00
S.B.R.G. Autonomous college, Berhampur	1101	-	55,000.00		55,000.00
N.C. Autonomous College, Jajpur	1301	-	50,000.00		50,000.00
Govt Autonomous College, Bh patna	1501	-	65,000.00		65,000.00
BJB Autonomous College, Bhubaneswar	1901	-	103,000.00		103,000.00
Bikram Dev Autonomous College, Koraput	2001	-	60,000.00		60,000.00
NPC Autonomous college, Baripada	2201	-	55,000.00		55,000.00
GM University, Sambalpur	2801	-	61,000.00		61,000.00
Sambalpur public Library	2802	-	42,500.00		42,500.00
Govt Autonomous College, Rourkela	3001	-	60,000.00		60,000.00
Nabarangpur College	2301	-	55,000.00		55,000.00
Sonepur College	2901	-	55,000.00		55,000.00
TOTAL		-	881,500.00	-	881,500.00

= 4 OCT 2019



ODISHA STATE OPEN UNIVERSITY, SAMBALPUR					
STATEMENT OF ADVANCE TO REGIONAL CENTRE, STUDY CENTRES AND OTHER PARTIES AS ON 31.03.2017					
Name of the Regional/Study Centre	Centre code	OB as on 01.04.2016	Paid during 2016-17	Recovered during 2016-17	CB as on 31.03.2017
F.M. Autonomous college	0201	50,000.00	166,498.00	209,538.00	6,960.00
Panchayat College, Bargarh	0301	55,000.00	224,539.00	271,959.00	7,580.00
Rajendra Autonomous College, Bolangir	0501	50,000.00	167,550.00	204,058.00	13,492.00
J.K.B.K Govt College, Cuttack	0701	65,000.00	125,000.00	100,438.00	89,562.00
S.B.R.G. Autonomous college, Berhampur	1101	55,000.00	329,933.00	350,037.00	34,896.00
N.C. Autonomous College, Jajpur	1301	50,000.00	134,565.00	177,115.00	7,450.00
Govt Autonomous College, Bh. patna	1501	65,000.00	118,900.00	178,756.00	5,144.00
BJB Autonomous College, Bhubaneswar	1901	103,000.00	329,151.00	391,583.00	40,568.00
Bikram Dev Autonomous College, Koraput	2001	60,000.00	194,818.00	183,231.00	71,587.00
NPC Autonomous college, Baripada	2201	55,000.00	165,129.00	201,889.00	18,240.00
GM University, Sambalpur	2801	61,000.00	304,154.00	310,535.00	54,619.00
Sambalpur public Library	2802	42,500.00	182,274.00	206,690.00	18,084.00
Govt Autonomous College, Rourkela	3001	60,000.00	228,167.00	257,352.00	30,815.00
Nabarangpur College	2301	55,000.00	20,000.00	-	75,000.00
Sonepur College	2901	55,000.00	179,228.00	183,676.00	50,552.00
Govt Jr Science College, Malkangiri	2101	-	100,000.00	86,237.00	13,763.00
Malayagiri Mahabidyalaya, Pallahara	0102	-	243,375.00	193,121.00	50,254.00
Upendranath College, SORO, Balasore	0202	-	185,150.00	89,621.00	95,529.00
Rayagada Autonomous College	2701	-	140,000.00	14,619.00	125,381.00
Bhadrak Autonomous College, Bhadrak	0401	-	165,150.00	115,426.00	49,724.00
Vysanagar Autonomous college, Vysanagar	1302	-	184,800.00	161,010.00	23,790.00
S.K.C.G. Autonomous College, Paralakhemundi	1001	-	340,650.00	317,380.00	23,270.00
Govt Autonomous College, Angul	0101	-	238,059.00	129,533.00	108,526.00
PN Autonomous College, Khurda	1902	-	214,200.00	186,380.00	27,820.00
Nayagarh Autonomous College	2401	-	90,000.00	88,910.00	1,090.00
Govt college, Koraput	2002	-	165,900.00	143,982.00	21,918.00
Baruneswar Mahabidyalaya, Arei, Jajpur	1303	-	288,650.00	258,761.00	29,889.00
Govt Science college, Athagarh	0702	-	129,150.00	112,234.00	16,916.00
SVM Autonomous college, Jagatsingpur	1201	-	90,000.00	-	90,000.00
Kendrapada Autonomous college	1701	-	65,900.00	17,214.00	48,686.00
Rajdhani College, Bhubaneswar	1903	-	100,650.00	83,536.00	17,114.00
Kuchinda College	2803	-	90,000.00	75,991.00	14,009.00
SCS College, Puri	2601	-	125,150.00	122,050.00	3,100.00
Regional Centre, Bhubaneswar		-	836,685.00	468,844.00	367,841.00
OER WORKSHOP		-	30,000.00	30,000.00	-
Dr S Mohapatra (for Tour & travels)		-	10,200.00	10,200.00	-
		-			-
		-			-
		-			-
TOTAL		881,500.00	6,703,575.00	5,931,906.00	1,653,169.00

F-4 OCT 2019



ODISHA STATE OPEN UNIVERSITY, SAMBALPUR					
STATEMENT OF ADVANCE TO REGIONAL CENTRE, STUDY CENTRES AND OTHER PARTIES AS ON 31.03.2018					
Name of the Regional/Study Centre	Centre code	OB as on 01.04.2017	Paid during 2017-18	Recovered during 2017-18	CB as on 31.03.2018
F.M. Autonomous college	0201	6,960.00	291,489.00	227,534.00	70,915.00
Panchayat College, Bargarh	0301	7,580.00	179,380.00	125,284.00	61,676.00
Rajendra Autonomous College, Bolangir	0501	13,492.00	174,750.00	134,500.00	53,742.00
J.K.B.K Govt College, Cuttack	0701	89,562.00	91,450.00	-	181,012.00
S.B.R.G. Autonomous college, Berhampur	1101	34,896.00	351,600.00	383,943.00	2,553.00
N.C. Autonomous College, Jaipur	1301	7,450.00	183,850.00	77,666.00	113,634.00
Govt Autonomous College, Bh. patna	1501	5,144.00	169,350.00	170,930.00	3,564.00
BJB Autonomous College, Bhubaneswar	1901	40,568.00	347,740.00	366,203.00	22,105.00
Bikram Dev Autonomous College, Koraput	2001	71,587.00	145,950.00	215,368.00	2,169.00
NPC Autonomous college, Baripada	2201	18,240.00	289,742.00	171,547.00	136,435.00
GM University, Sambalpur	2801	54,619.00	330,725.00	292,392.00	92,952.00
Sambalpur public Library	2802	18,084.00	254,400.00	210,947.46	61,536.54
Govt Autonomous College, Rourkela	3001	30,815.00	281,900.00	272,773.00	39,942.00
Nabarangpur College	2301	75,000.00	146,608.00	209,699.00	11,909.00
Sonepur College	2901	50,552.00	200,400.00	205,001.00	45,951.00
Govt Jr Science College, Malkangiri	2101	13,763.00	310,512.00	105,779.00	218,496.00
Malayagiri Mahabidyalaya, Pallahara	0102	50,254.00	181,650.00	215,719.00	16,185.00
Upendranath College, SORO, Balasore	0202	95,529.00	127,900.00	96,508.00	126,921.00
Rayagada Autonomous College	2701	125,381.00	164,800.00	238,150.00	52,031.00
Bhadrak Autonomous College, Bhadrak	0401	49,724.00	113,000.00	157,392.00	5,332.00
Vysanagar Autonomous college, Vysanagar	1302	23,790.00	157,996.00	173,676.00	8,110.00
S.K.C.G. Autonomous College, Paralakhemundi	1001	23,270.00	329,350.00	348,437.00	4,183.00
Govt Autonomous College, Angul	0101	108,526.00	337,070.00	438,700.00	6,896.00
PN Autonomous College, Khurda	1902	27,820.00	231,440.00	238,046.00	21,214.00
Nayagarh Autonomous College	2401	1,090.00	128,850.00	51,380.00	78,560.00
Govt college, Koraput	2002	21,918.00	184,200.00	186,037.00	20,081.00
Baruneswar Mahabidyalaya, Arei, Jaipur	1303	29,889.00	197,950.00	225,815.00	2,024.00
Govt Science college, Athagarh	0702	16,916.00	198,050.00	17,778.00	197,188.00
SVM Autonomous college, Jagatsingpur	1201	90,000.00	124,650.00	-	214,650.00
Kendrapada Autonomous college	1701	48,686.00	159,100.00	171,101.00	36,685.00
Rajdhani College, Bhubaneswar	1903	17,114.00	260,300.00	213,059.00	64,355.00
Kuchinda College	2803	14,009.00	50,000.00	130.00	63,879.00
SCS College, Puri	2601	3,100.00	246,750.00	211,085.00	38,765.00
Model Degree college, Boudh	0601	-	116,352.00	115,000.00	1,352.00
Deogarh college, Deogarh	0801	-	46,666.00	-	46,666.00
Mahila Mahavidyalaya, Dhenkanal	0901	-	111,150.00	104,360.00	6,790.00
Womens college, Jharsuguda	1401	-	149,817.00	120,614.00	29,203.00
S.M. Govt Womens college, Phulbani	1601	-	87,600.00	56,851.00	30,749.00
S.N.College, Rajkanika	1702	-	38,800.00	-	38,800.00
Chndrasekhar college, Champua	1801	-	116,798.00	17,508.00	99,290.00
Kotpad College, kotpad	2003	-	47,500.00	-	47,500.00
Balimela college of Science & technology, Balimela	2102	-	40,000.00	-	40,000.00
Gunupur College, Gunupur	2702	-	30,000.00	-	30,000.00
Regional Centre, Balasore	-	-	40,300.00	-	40,300.00
Regional Centre, Jaipur	-	-	20,000.00	-	20,000.00
Regional Centre, Bhubaneswar	-	367,841.00	550,045.00	450,948.00	466,938.00
TOTAL		1,653,169.00	8,337,930.00	7,017,860.46	2,973,238.54

E4 OCT 2019



Bank : SBI

A/C no: 35308466112

Balance as per Cash Book		2,105,351.07
Balance as per Pass Book		2,105,351.07

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR
Bank Reconciliation Statement as on 31.03.2018

Bank : PNB

A/C no: 0442000100140473

Balance as per Cash Book		20,652,481.79
Add: Cheque issued but not presented for payment		
Ch no/Date		
007541/24.03.18	3,920.00	
007543/27.03.18	9,450.00	
007544/27.03.18	11,114.00	
007545/27.03.18	1,000.00	
007518/03.02.18	4,410.00	
007519/27.03.18	2,000.00	
007548/27.03.18	17,350.00	
007547/27.03.18	25,000.00	74,244.00
Add: Cr by bank but not Dr in Cash Book		2,500.00
Less: Twice payment to Indubhusan Sahu on 09.11.17		2,410.00
Less DD deposited but not yet Credited by Bank		
Date		
NA	2,000.00	
09.03.17	2,500.00	
09.03.17	2,500.00	
09.03.17	2,500.00	
09.03.17	2,500.00	
09.03.17	2,500.00	
09.03.17	2,500.00	17,000.00
Balance as per Pass Book		20,709,815.79

4 OCT 2019



ODISHA STATE OPEN UNIVERSITY, SAMBALPUR

Bank Reconciliation Statement as on 31.03.2016

Bank : PNB

A/C no: 0442000100140473

Balance as per Cash Book		45,718,591.00
Add: Cheque issued but not presented for payment		
Ch no/Date		
250030/29.03.2016	40,000.00	
250031/29.03.2016	300.00	
250032/29.03.2016	25,298.00	
250033/30.03.2016	25,951.00	91,549.00
Balance as per Pass Book		45,810,140.00

Bank : SBI

A/C no: 35308466112

Balance as per Cash Book		934.00
Balance as per Pass Book		934.00

- 4 OCT 2019



Bank : PNB
A/C no: 0442000100140473

[illegible]

F-4 OCT 2019



Bank : SBI
A/C no: 35308466112

Balance as per Cash Book		2,105,351.07
Balance as per Pass Book		2,105,351.07

ODISHA STATE OPEN UNIVERSITY, SAMBALPUR
Bank Reconciliation Statement as on 31.03.2018

Bank : PNB
A/C no: 0442000100140473

Balance as per Cash Book		20,652,481.79
Add: Cheque issued but not presented for payment		
Ch no/Date		
007541/24.03.18	3,920.00	
007543/27.03.18	9,450.00	
007544/27.03.18	11,114.00	
007545/27.03.18	1,000.00	
007518/03.02.18	4,410.00	
007519/27.03.18	2,000.00	
007548/27.03.18	17,350.00	
007547/27.03.18	25,000.00	74,244.00
Add: Cr by bank but not Dr in Cash Book		2,500.00
Less: Twice payment to Indubhusan Sahu on 09.11.17		2,410.00
Less DD deposited but not yet Credited by Bank		
Date		
NA	2,000.00	
09.03.17	2,500.00	
09.03.17	2,500.00	
09.03.17	2,500.00	
09.03.17	2,500.00	
09.03.17	2,500.00	
09.03.17	2,500.00	17,000.00
Balance as per Pass Book		20,709,815.79

4 OCT 2019



Bank : SBI
A/C no: 35308466112

Balance as per Cash Book		156,009.57
Balance as per Pass Book		156,009.57

Bank : HDFC
A/C no:

Balance as per Cash Book		5,258,328.00
Balance as per Pass Book		5,258,328.00

- 4 OCT 2019/

