



**VEER SURENDRA SAI UNIVERSITY OF
TECHONOLOGY
BURLA, SAMBALPUR**

**Receipt & Payment Account
For the Financial Year 2019-20**



Prepared by:

Mishra Badhai & Associates

Chartered Accountants

Near Astha Nursing Home, Ainthapali
Sambalpur - 768004, Odisha

Tel: 0663 2541921

Cell: +91-9437083671, 9437083673

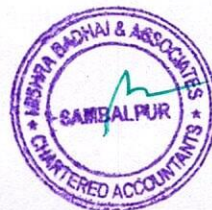
Email id# mba_ca@rediffmail.com

Veer Surendra Sai University of Technology, Burla

Receipt and Payment Account for the period from 01.04.2019 to 31.03.2020

Receipts		Amount (₹)	Amount (₹)	Payments		Amount (₹)	Amount (₹)
To	Opening Balance			By	Constructions & Developments		
	Cash in Hand	1,27,564			Construction of Ramp	20,00,000	
	Cash at Bank	1,15,49,31,137	1,15,50,58,701		Construction of Boys Hostel	5,00,00,000	
To	Grant in Aid				Construction of Computer Centre	8,06,070	
	Grant in Aid Salary	43,30,66,000			Construction of Drain at Angira Hall	3,32,387	
	Grant in Aid Non-Salary	18,98,28,000			Construction of Innovation Centre	1,60,00,000	
	Grant in Aid Others				Construction of M Tech Hostel	3,00,00,000	
	Fellowship & Others	2,10,18,436			Construction of Technology Innovation Centre	20,00,000	
	Received for AICTE Project	34,65,000			Renovation of Class Room	19,54,997	10,30,93,454
	Received for DST Project	54,50,000		By	Purchase of Office & Other Equipments		
	Received for CRS Project	9,74,000			Purchase of White Board	7,56,000	
	Received for UKIERI Project	3,18,720	65,41,20,156		Purchase of AC	3,84,930	
To	Received from HINDALCO for B.Tech Program		10,68,750		Purchase of Auto Clove	1,94,700	
To	Grant-in-Aid Received from Govt. of Odisha Planning Dept.		7,04,500		Purchase of Biometric	17,995	
To	Received From TEQIP (NPIU)		10,04,021		Purchase of Computer	35,50,000	
To	Received From MCL		7,51,455		Purchase of Inverter	90,136	
To	Sponsorship		1,59,000		Purchase of Lab Instrument	30,00,000	
To	Collection from Students				Purchase of Lathe Machine	34,79,773	
	Academic Receipt	4,58,98,531			Purchase of Printer	65,830	
	Student fees Collection	18,44,61,600	23,03,60,131		Purchase of TV	37,000	
To	Other Collections				Purchase of UPS & Inverter	81,051	
	Received towards Testing & Consultancy Charges		1,03,71,654		Digitization of Central Library	36,20,542	
	Rent from ATM, Canteen and Shops		3,00,070		Fixing of Submersible Pump	24,14,044	
	Bank Interest		2,83,54,474		Machinery for Production Engg Dept.	7,28,477	
	Electricity bill recovered from Contractor		21,012		Welding Machine	1,10,200	
	Faculty Application Fees		2,99,700		XRD Machine	5,12,984	
	Sales of Tender Papers		70,379		Books for Library & Journals	61,59,119	
	Hostel Fees Collection		13,87,200		CCTV Installation	4,22,692	
To	Adjustments			By	Furniture & Fixture		61,09,425
	Adjustment of Advance	3,15,665		By	Salary, PF and Remuneration		
	Advance refund by Staff	4,77,844			Salary	34,13,49,761	
	Collection of GST	18,79,487			Salary to Contractual Staff	10,45,977	
	Income Tax TDS (Salary)	2,88,70,020			Remuneration to DLR Staff	2,91,490	
	Education Cess	928			Income Tax TDS (Salary)	3,08,70,390	
	EMD Received	8,76,993			Contractual Remuneration	34,29,723	
	Encashment of Fixed Deposit	31,66,064			Gratuity	7,53,531	
	Festival Advance	43,16,269			Payment of Pension & Family pension	8,29,72,932	
	PF & NPS Deducted from Staff	3,13,90,446			PF & NPS	5,15,31,203	51,22,45,007
	Labour Cess	15,508		By	Rate & Taxes		
	Other Receipts	9,27,854					

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Received From other Institutions for PF, LS etc.	7,82,405
PF Loan Recovered from Staff	12,18,200
	1,30,000
Refund of Advance from VP Idea Club	
Royalty	3,950
RTI Fees	48
Security Deposit	3,71,202
TDS of TEQIP Faculty payments	9,46,730
Fund Transfer from Subsidiary Account	52,58,520

8,09,48,133

Water Tax	43,46,489	
Holding Tax	2,43,115	45,89,604
By <u>Repair & Maintenance</u>		
Maintenance of AC	36,989	
Maintenance of DG Set	17,010	
Maintenance of Water Purifier	1,03,850	
Repair of Photocopier Machine	28,698	
Maintenance of Road	94,042	
Maintenance of Street Light	1,02,600	
Electrical Maintenance	1,87,830	
AMC Charges for IT	27,20,840	
AMC Charges of Biometric	46,614	33,38,473
By Expenses for Testing & Consultancy		
		80,38,189
By Project Equipment		
		33,95,742
By Project Expenditure		
		72,79,433
By Advance to Staff		
		34,20,563
By Festival Advance		
		44,45,000
By Advertisement		
		9,74,617
By Alumini Association Fees		
		19,44,000
By Audit Fees for Projects		
		38,820
By Bank Charges		
		61,177
By Beautification of Campus		
		4,98,600
By Campus Recruitment/Placement		
		12,310
By Canteen Expenses		
		91,200
By Caution Money Refunded to students		
		1,03,500
By CCNA Certification		
		41,300
By Cleaning & Up keeping		
		21,37,376
By Clearing & Forwarding Charges		
		1,99,991
By Computer Expenses		
		33,425
By Convocation Expenses		
		5,58,966
By Curriculum Development Workshop		
		1,55,958
By Deposit of GST		
		21,12,457
By Education Cess		
		109
By E-Learning Centre Expenses		
		1,57,30,550
By Electricity Charges		
		1,42,28,562
By EMD Refund		
		9,69,797
By Enhancement of Server		
		1,41,600
By Examination Expenses		
		14,73,016
By Expenses for Hall of Residence		
		44,000
By Fellowship/Scholarship		
		15,80,143
By Group Insurance Scheme		
		12,05,250
By Provident Fund Loan		
		93,08,077
By Hand Tools & Equipment		
		62,605
By Hire Charges of Vehicles		
		2,81,246
By Honorarium		
		1,61,998
By Internet Charges		
		5,56,488
By IT TDS Deposited		
		7,26,128
By Laboratory Development		
		85,379
By Labour Cess		
		16,389
By Liveries/Uniform		
		1,37,520
By Advance to VP Idea Club		
		1,30,000
By Maintenance of Garden & Horticulture		
		8,72,400
By Medical Bill Reimbursement		
		6,23,336



			By Meeting Expenses		61,028
			By Misc. Expenses		20,66,840
			By News Paper & Magazine		15,523
			By Office contingencies		3,87,033
			By Plantation		29,815
			By Postage Charges		64,631
			By Printing & Stationary		12,81,968
			By Prize Distribution		8,01,467
			By Professional fees & Legal Expenses		3,11,450
			By Recruitment Expenses		20,741
			By Refreshment		27,220
			By Refund of Grant in Aid		7,26,160
			By Refund of SD, EMD, & ISD		50,679
			By Remuneration to Examiners		7,47,906
			By Samavesh		25,000
			By Security Deposit		23,032
			By Security Service Expense		2,35,74,223
			By Semester Remuneration		5,56,000
			By Student Clubs and Societies		48,80,000
			By Study Tour & Study Items		4,16,952
			By Fees & Subscriptions		1,73,600
			By Telephone Expenses		1,60,475
			By Training and Placement		1,60,747
			By Traveling Expenses		6,39,304
			By Fund Transfer to Subsidiary Account		35,49,372
			By Closing Balance		
			Cash in Hand	62,081	
			Cash at Bank	<u>1,38,27,23,815</u>	1,38,27,85,896
			Total		2,16,49,79,336
		2,16,49,79,336	Total		2,16,49,79,336

Place: Sambalpur

Date: 03/10/2023



For Mishra Badhai & Associates
Chartered Accountants

[Signature]
[S.K Badhai]
Partner
M.No.054940

[Signature]
10-10-2023
Comptroller of Finance
VSS University of Technology
Burla, Sambalpur-768018

[Signature]
Registrar
VSSUT, Burla

Registrar
VSS University of Technology
Burla, Sambalpur, Odisha-768018

Mishra Badhai & Associates
Chartered Accountants

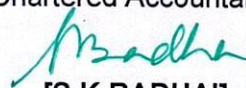
Notes to Receipt & Payment Account for the year 2019-20

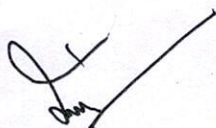
1. We have not conducted audit of the accounts of VSSUT, Burla.
2. Only Receipt and Payments account has been prepared by us on the basis of Cash Books produced to us. Details Cash Books produced to us are given in **Annexure-I**.
3. Opening Balance (Total of all Cash Books produced before us) as on 01.04.2019 has been taken as per Cash Book figure although in some Cash Books it differs from Local Fund Audit Report figures.
4. We have not verified vouchers as we have not conducted audit of the accounts. However, in some cases we have referred to the vouchers for the limited purpose of identification of transactions.
5. Calculation errors, Totaling errors or any Arithmetical errors found in Cash Books were rectified while preparing the Receipt & Payment Account and closing balance has been derived accordingly.
Eg. ₹ 1,67,21,050/- transferred from General Cash Book to Self-Finance (SBI) Cash Book has been shown twice in the payment side of General Cash Book on dt.06.11.2019 and 03.12.2019 where as payment has been shown once in the pass book on dt.06.11.2019. The same has been rectified and the correct closing balance has been derived by adding the amount in closing balance figure.
6. Figures has been rounded up to nearest rupees.
7. On Dt. 14.03.2020 ₹ 35,49,372/- has been transferred from General Cash Book to NPS Cash Book , but the same has not been shown as receipt in the NPS Cash Book during the year 2019-20. The amount of ₹ 35,49,372/- has been shown in the Payment side of Receipt & Payment Account as "Fund Transfer to Subsidiary Account".
8. ₹ 52,58,520/- shown as receipt in the Pension Fund Cash Book in the year 2019-20 had been transferred from General Cash Book to Pension Fund Cash Book during the year 2018-19. The amount of ₹ 52,58,520/- has been shown in the Receipt side of Receipt & Payment Account as "Fund Transfer from Subsidiary Account".
9. All the above points were duly discussed with the authorities of VSSUT, Burla before finalizing the Receipt & Payment Account.

Place: Sambalpur
Date:03/10/2023



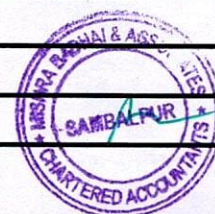
For Mishra Badhai & Associates
Chartered Accountants


[S K BADHAI]
Partner
M. No. 054940



**List of Cash Books produced for preparation of Receipt & Payment Account
2019-20**

Sl. No	Name Of Cash Book
1	General Cash Book
2	AICET MODROB Civil
3	AICET MODROB Electrical
4	AICET MODROB ETC Eng (M.Pradhan)
5	AICET MODROB ETC Eng
6	Biasing on Diamond Coating
7	Caution Money
8	Civil Engg. (1%)
9	Civil Engg. NRRIDA
10	Civil Engg. Testing & Consultancy
11	Corpus Fund
12	CPRI Project
13	CSIR (Sponsored Project) Chemistry
14	CRS Fund (MechEngg.)
15	Dean Students' Welfare
16	Dean Students Welfare
17	DST- Chemistry Project
18	Development of System (Physic)
19	E-Learning
20	Equipment Replacement Fund
21	Examination Cash Book
22	Faculty Development Fund
23	Fist Project (Mechanical)
24	General Provident Fund
25	House Bldg Motor Car Loan Cash Book (Non-Teaching)
26	House Bldg Motor Car Loan Cash Book (Teaching)
27	Hall Development Fund
28	Hall Development Fund Dean Students Welfare
29	Institute Overhead Charges
30	ISTE
31	Maintenance Fund
32	UGC Major Research Project
33	Math DST Project
34	Dr.BikramadityaDash(Modrob Project- ETC Engg.
35	Modrob Project Civil Engg.
36	Modrob Project Comp.Sc.Engg
37	Manufacturing and Process Engineering



38	NDF-Civil Engg Project
39	NDF-Prod. Engg. Project
40	NPS Fund
41	Power Engineering
42	Pension Fund
43	Pr.UCE Student Money
44	QIP
45	RUSA
46	Self-Finance (SBI)
47	Self-Finance(Syndicate)
48	SERB DST Project, Civil Eng.
49	SERB Project (Dr.BighnrajNaik)
50	SERB Project DST (Chemistry Project- Dr. M. Mohapatra)
51	SRG -Prod. Engg. Project
52	SRIC Cash Book
53	Student Collection (ICICI)
54	Regular Std. Collection(Synd.A/c-168)
55	Regular Std. Collection (Synd.A/c-732)
56	Students Activity Fund
57	Students Corpus Fund
58	TEQIP
59	UGC-UKIERI
60	Principal UCE Project



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