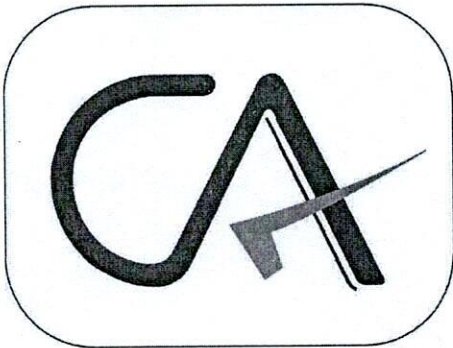




**VEER SURENDRA SAI UNIVERSITY OF  
TECHONOLGY  
BURLA, SAMBALPUR**

**Receipt & Payment Account  
For the Financial Year 2020-21**



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 01.04.2020 to 31.03.2021

Receipts		Amount (₹)	Amount (₹)	Payments		Amount (₹)	Amount (₹)
<b>To</b>	<b>Opening Balance</b>			<b>By</b>	<b>Construction &amp; Developments</b>		
	Cash in Hand	62,081			Construction of Building	4,00,00,000	
	Cash at Bank	1,38,27,23,815	1,38,27,85,896		Construction of Drain	18,83,523	
					Construction of Innovation Centre	1,88,56,597	
					Construction of Intake Well	30,00,000	
<b>To</b>	<b>Grant in Aid</b>				Construction of Swimming Pool	80,52,000	
	Non-Plan Salary	43,18,03,000			Renovation of Gym	1,29,35,000	
	Non-Plan Non-Salary	17,35,28,000			Renovation of Lab	27,31,777	
	Programme Exp (IDF)- Plan	50,00,000			Renovation of Toilet	10,00,000	
					Renovation of Building	20,05,221	9,04,64,118
	<b>Grant in Aid Others</b>			<b>By</b>	<b>Repair &amp; Maintenance</b>		
	Received from HINDALCO (MPE)	5,34,375			Maintenance of Vehicle	8,777	
	Received from HINDALCO (P. Engineering)	5,34,375			Maintenance of Equipment	44,100	
	Received for QIP Project	1,86,000			Maintenance of Purifier	7,625	
	Received for CPRI Project	10,00,000			AMC Charges (IT)	14,64,760	
	Received for SRIC Fund	7,01,475			Repair & Maintenance (Lab Equipment)	60,610	
	Received for MODROB Project	6,09,803			Repair of Building (Vasistha Hall)	4,98,900	
	Grant for Faculty Development Programme	11,25,000			Website Maintenance	1,41,600	
	Grant for EDP Cell	1,00,000			Electrical Maintenance	93,770	23,20,142
	Fellowship/Scholarship and Others	12,90,238	61,64,12,266	<b>By</b>	Project Equipments		42,62,877
<b>To</b>	<b>Collection from Students</b>			<b>By</b>	Project Expenditures		44,99,306
	Student Fees	22,79,83,449		<b>By</b>	<b>Purchase of Office &amp; Other Equipments</b>		
	Academic Receipt	16,84,358	22,96,67,807		Purchase of DG Set	48,00,000	
					Purchase of E-Learning Items	5,22,764	
					Purchase of Furniture	59,02,546	
<b>To</b>	<b>Other Collections</b>				Purchase of Lab Equipment	14,80,925	
	Interest from Banks	2,94,81,641			Purchase of Photocopier	1,35,220	
	Received towards testing and consultancy charges including GST	1,20,13,089			Purchase of Printer	1,29,286	
	Other Receipts	37,15,395			Purchase of UPS & Inverter	85,988	
	Sale of Tender Papers	20,000			Books for Library & Journals	1,15,98,213	
	Rent from ATM, Canteen and Shops	1,05,999	4,53,36,125		Automatic Soil Compaction Machine	1,20,612	2,47,75,554
<b>To</b>	<b>Adjustments</b>			<b>By</b>	Furniture & Fixture		23,96,742
	Education Cess		109	<b>By</b>	Fixed Deposit with Banks		1,30,00,000
	EMD Received		6,87,600	<b>By</b>	Installation of LAN		20,40,953
	GST TDS (2%)		1,73,242	<b>By</b>	Installation of Next Generation Firewall		1,83,57,904
	IT TDS (Others)		26,956	<b>By</b>	<b>Salary, PF, Remunerations etc.</b>		
	Income Tax TDS (Salary)		5,79,50,942		Salary	50,73,39,426	
	Labour Cess		1,821		Income Tax TDS (Salary)	7,16,06,544	
	TEQIP III GST		2,08,650		PF & NPS	7,70,52,548	
	Advance Refunded by Staff		1,29,495		Payment of Pension & Family pension	9,24,24,351	74,84,22,869
	Pension Received from other institutions		1,17,945				
	PF & NPS Deducted from Staff		5,46,09,858	<b>By</b>	<b>Rate &amp; Taxes</b>		
	PF Loan Recovered from Staff		1,33,675		Water Tax	45,13,486	
	Encashment of Fixed Deposits		7,50,51,073		Holding Tax	2,43,115	47,56,601
	Fund Transfer from Subsidiary Accounts		35,49,372	<b>By</b>	Maintenance of Garden		2,24,610

*[Handwritten Signature]*



			By	Remuneration to Examiners		6,66,544
			By	Semester Remuneration		7,84,000
			By	Expenditure for Testing & Consultancy Charges		43,91,631
			By	Audit Fees for Projects		1,64,261
			By	Bank Charges		77,545
			By	Calibration of Equipments		39,624
			By	Caution Money Refunded to students		74,500
			By	EMD Refund		4,68,444
			By	Deposit of GST		20,06,923
			By	Cleaning & Up keeping Expenses		7,02,160
			By	Convocation Expenses		3,13,666
			By	Fees & Subscriptions		1,25,774
			By	E-Learning Project Expenses		41,300
			By	Electricity Charges		94,77,184
			By	Examination Expenses		4,53,212
			By	Printing & Stationery		17,17,577
			By	Faculty Development Programme		1,56,000
			By	Fellowship/Scholarship		14,35,370
			By	General Insurance Scheme		2,19,000
			By	GPF Loan to Employees		1,12,82,000
			By	Hall Development		2,55,400
			By	Hire Charges of Vehicles		2,90,232
			By	Expenses for Horticulture		1,66,575
			By	IT TDS (Others ) Deposit		30,650
			By	Legal & Professional Expenses		92,250
			By	Office Contingency		10,38,723
			By	Postage		66,483
			By	Accreditation of MCA Course		2,36,005
			By	Admission Expenses		62,324
			By	Advance to Staff		12,58,870
			By	Advertisement		6,93,290
			By	Refund of Unspent Grant		30,73,078
			By	Scholarship/Research Fellowship		6,65,000
			By	Security Deposit Refunded		28,000
			By	Security Service Expenses		2,58,29,000
			By	Student Insurance		3,23,905
			By	Telephone Charges		1,61,561
			By	Traveling Expenses		1,11,122
			By	Other Expenses		13,19,896
			By	Fund Transfer to Subsidiary Accounts		12,59,13,680
			By	Closing Balance		
				Cash in Hand	2,83,392	
				Cash at Bank	1,35,48,25,004	1,35,51,08,396
			<b>Total</b>	<b>Total</b>		<b>2,46,68,42,831</b>

Place: Sambalpur  
Date: 03/10/2023



For Mishra Badhai & Associates  
Chartered Accountants

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

*[Signature]*  
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 2020-21**

1. We have not conducted audit of the accounts of VSSUT, Burla.
2. Only Receipt and Payment account has been prepared by us on the basis of Cash Books produced to us. Details Cash Book produced to us are given in **Annexure-I**.
3. We have not verified vouchers as we have not conducted the audit of accounts. However, in some cases we have referred to vouchers for the limited purpose of identification of transactions.
4. During the year 2020-21 amount collected as Hostel Fees were wrongly shown as Student Collection Fees and recorded in the Cash Book accordingly. As explained to us fund transferred from General Cash Book to Hostel account is the amount of Hostel Fees collected from students, hence the same has been deducted from Student Collection Fees and not reflected in Receipt & Payment Account.
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.
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".  
During the year 2020-21as the same amount has been recorded in the receipt side of NPS Cash Book the same has been shown in the receipt side of Receipt & Payment account as contra entry "Fund Transfer from Subsidiary Account".
8. During the year 2020-21 total of ₹ 12,59,13,680/- has been transferred from General Cash Book to Maintenance Cash Book , Faculty Development Fund, Corpus Fund and Equipment Replacement fund ( ₹ 3,14,78,420/- each ), but the same has not been shown as receipt in the above Cash books during the year 2020-21. The same amount of ₹ 12,59,13,680/- has been shown in the Payment side of Receipt & Payment Account as "Fund Transfer to Subsidiary Accounts".
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

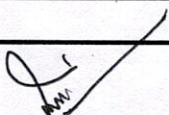


**For Mishra Badhai & Associates**  
Chartered Accountants

**[S K BADHAI]**  
Partner  
M. No. 054940

## List of Cash Books produced for preparation of Receipt &amp; Payment Accounts 2020-21

Sl. No	Name Of Cash Book
1	General Cash Book
2	AICET MODROB Civil-4824
3	AICET MODROB Electrical -4862
4	AICET MODROB ETC Eng (M. Pradhan) -4810
5	AICET MODROB ETC Engg -4877
6	AICTE RPS (S K Majhi)
7	Biasing on Diamond Coating
8	Caution Money
9	Civil Engg. NRRIDA Consultancy Project
10	Civil Engg. (1%)
11	Civil Engg. Testing & Consultancy 20-21
12	Corpus Fund
13	CPRI Project
14	CRS Fund
15	CSIR Sponsor Chemistry
16	Dean Students Welfare Fund, SBI, Burla
17	Dean Students' Welfare
18	DST- Chemistry Project
19	DST Physics
20	E-Learning
21	Equipment Replacement Fund
22	Examination 20-21
23	Faculty Dev. Fund
24	First Project Mechanical
25	House Bldg Motor Car Loan Cash Book (Non-Teaching)
26	House Bldg Motor Car Loan Cash Book (Teaching)
27	Hall Dev.(Synd Bank)C.Book-
28	Hall Development Fund Dean Students Welfare 20-21
29	Institute Overhead Charges (SRIC)
30	ISTE
31	Maintenance Fund
32	Math DST Project
33	MODROB ETC Eng DR. B Dash
34	Modrob Project Civil Engg.
35	Modrob Project Comp. Sc.Engg
36	Manufacturing and Process Engineering
37	NDF Civil Engg RR Das
38	NDF-Prod. Engg. Project
39	NPS
40	Power Engineering
41	Pension Fund




42	Planning & Convergence (G Nath)
43	Pr.UCE( Student Money)
44	Principal UCE Project 20-21
45	Provident Fund
46	QIP
47	RUSA 20-21
48	Self-Finance (SBI)
49	Self-Finance(Syndicate)
50	SERB DST Civil Eng. Project
51	SERB Project (Dr. Bighnraj Naik)
52	SRG -Production Engineering. Project
53	SRIC Cash Book Fund
54	Student Collection (ICICI)
55	Student Collection -168
56	Student Collection -732
57	Student Activity fund
58	Students Corpus Fund, ICICI Bank
59	TEQIP
60	UGC Major Research Project
61	UGC Startup MPK Sahoo
62	UGC-UKIERI



*[Handwritten signature]*