



प्रधान महालेखाकार (लेखापरीक्षा-I), ओडिशा, भुवनेश्वर, का कार्यालय
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I), ODISHA,
BHUBANESWAR

NO.-AMG-I/IR No: 52/2022-23/360

Date: 24.08.2022

सेवामें,
To,

Principal,
Bhubanananda Orissa School of Engineering,
SCB Medical Road, Cuttack- 753 007

महोदय/महोदया,
Sir/Madam,

मैं प्रधानाचार्य, भुवनानंद उड़ीसा स्कूल ऑफ इंजीनियरिंग, कटक के मार्च 2017 से मार्च 2022 तक की अवधि के लेखाओं का निरीक्षण प्रतिवेदन संख्या 52/2022-23 अद्योषित करता/करती हूँ। निरीक्षण प्रतिवेदन उक्त कार्यालय द्वारा प्रस्तुत एवं उपलब्ध करायी गयी सूचनाओं/कागजात के आधार पर तैयार की गयी है। कार्यालय महालेखाकार (लेखापरीक्षा-I) ओडिशा, भुवनेश्वर, लेखापरीक्षिती द्वारा दी गई किसी प्रकार की गलत सूचना/गैर जानकारी के लिए उत्तरदायी नहीं है। कृपया निरीक्षण प्रतिवेदन का उत्तर इसके निर्गत होने के एक माह के अंदर प्रेषित करें। कृपया निरीक्षण प्रतिवेदन की पावती की सूचना दें।

I am to forward herewith the Inspection Report No. 52/2022-23 on the accounts of the Principal, Bhubanananda Orissa School of Engineering, Cuttack for the period from March 2017 to March 2022. The Inspection Report has been prepared on the basis of information furnished and made available by office of the Principal, Bhubanananda Orissa School of Engineering, Cuttack. The office of the Accountant General (Audit-I) Odisha, Bhubaneswar disclaims any responsibility for any misinformation and non-information on the part of auditee.

Reply to the Inspection Report may please be furnished within one month from the date of its issue. Kindly acknowledge the receipt of the Inspection Report.

Yours faithfully,


उप महालेखाकार/ए.ए.एम.जी.-I
Deputy Accountant General/AMG-I



प्रधान महालेखाकार (लेखापरीक्षा-1), ओडिशा, भुवनेश्वर, का कार्यालय
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-1), ODISHA,
BHUBANESWAR

Inspection Report No. 52/2022-23

Name of the Accounts Audited	Office of the Principal, Bhubanananda Orissa School of Engineering, SCB Medical Road, Cuttack.
Period of Accounts audited	March 2017 to March 2022.
Time taken for audit	09-06-2022 to 30-06-2022 (15 working days)
Head of the organisation	Er.Gyana Ranjan Ray, Principal
Name of the Officers in-charge of the Accounts	Sri P.R. Mohanty, Principal (I/C), 04-07-2014 to 28-10-2017 Sri A.K. Mohapatra, Principal (I/C), 28-10-2017 to 29-06-18 Smt. N. Mohanty, Principal (I/C), 30-06-2018 to 17-09-2018 Sri A.K. Mohapatra, Principal (I/C), 18-09-18 to 14-10-2019 Er.Gyana Ranjan Ray, Principal 16-10-2019 to till date
Name and Designation of the Officers who audited the accounts	Shri Dillip Kumar Mohanty, Assistant Audit Officer
Name and Designation of the Reviewing Officer	Shri Jashobant Sahoo, Sr. Audit Officer
Scope of audit	Test check and general examination of accounts records pertaining to the period covered under audit under Section 13 of the C&AG DPC Act 1971.

PART-I : Introduction

1.1 An overview of the audited unit

Prior to 1923, there was no scope of technical education in Orissa. Students were going to Bihar School of Engineering for Diploma courses. On elevation of Bihar School of Engineering to Bihar Engineering College, Orissa School of Engineering was established in 1923 at Cuttack under Bihar-Orissa Government. Initially technician courses in Civil Engineering, Electrical-Mechanical Engineering were there in the Institute. At a later stage, to meet the Industrial demand diversified courses were introduced under semester system in 1971 in this Engineering School. The discipline-wise student intake capacity during academic year 2021-22 is as follows :-

SI No.	Name of the branch	Intake with TFW	Admitted	Student with roll
1.	Civil Engineering	189	189	187
2.	Electrical Engineering	147	147	144
2.	Mechanical Engineering	126	126	122
3.	Electronic and Telecommunication Engineering	42	42	40
4.	Applied electronics and Instrumentation Engineering	42	40	39
5.	Automobile Engineering	42	42	41
6.	Computer Science and Engineering	42	42	42
7.	Information Technology	21	21	21
	Total	651	649	636

1.2 Fund provision

During last three years from 2017-18 to 2021-22, the Principal, Bhubanananda Orissa School of Engineering, Cuttack had received funds of Rs. 4952.25 lakh and utilised Rs.4872.50 as details given below:-

Year	Allotment (₹ in lakhs)	Expenditure (₹ in lakhs)
2017-18	1655.59	1626.66
2018-19	649.53	639.73
2019-20	985.76	958.69
2020-21	799.62	791.47
2021-22	861.75	855.95
Total	4952.25	4872.50

1.3 Scope of Audit

The audit was conducted to ascertain whether Laws, Rules and Regulations (LRR) relating to fund management and other matters have been duly complied with by the DDO.

1. Criteria

The audit criteria considered for assessing the performance of the Authority was as follows: -

- (i) The policy decision of the Government, Law, Rules framed for the Department to carry out the objectives of the department,
- (ii) Odisha Treasury Code and Odisha General Financial Rules, Scheme Guidelines etc. Terms and conditions of the Schemes/Programmes.
- (iii) Minutes of the meetings of different Committee and Sub-Committee Guidelines, norms of All India Council for Technical Education (AICTE) for promotion of technical education.
- (iv) Budgets/Activities Reports/Statistics published by GoO.

1.5 Audit sampling

In absence of any specific instruction from Headquarters, the month of October 2020 & March 2022 have been selected on judgmental basis in current compliance audit for detailed check of vouchers.

1.6 Entry & Exit conference

Audit has been conducted in accordance with the applicable auditing standards of C&AG. An entry conference was conducted with the Principal Bhubanananda Orissa School of Engineering, Cuttack on 9-06-2022 and detailed objectives, scope and methodology of audit were discussed. Audit findings were discussed in exit conference on 30-06-2022. The replies furnished by the Principal was suitably incorporated in the concerned paras.

1.7 Disclaimer

The Draft Inspection Report has been prepared on the basis of information furnished and made available by the Principal, Bhubanananda Orissa School of Engineering, Cuttack. The office of the Principal Accountant General (Audit-I), Odisha, Bhubaneswar disclaims any responsibility for any mis-information and/or non-information on the part of audited entity.

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PART-II : Findings of the Audit

PART-II A : Significant Audit Findings

-Nil-

PART-II B : Other incidental Audit Findings

Reference Number: OBS-340925

1. **Non submission of Utilisation certificate of ₹112.34 lakh.**

As per Rule 173 of OGFR Vol-I, in cases where conditions are attached to the utilization of a grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise, the departmental officer on whose signature or counter signature the grants-in-aid bill was drawn should be primarily responsible for certifying to the Accountant General, where necessary fulfillment of the conditions attaching to grant, unless there is any special rule or order to the contrary. The certificate should be furnished in duplicate in Form O.G.F.R 7A so as to reach the Administrative Department by the 1st June of the succeeding year of expenditure. One copy of the certificate shall be retained by the Administrative Department and another copy shall be sent to the accountant General, Odisha by 30th June of that year. Before recording the certificate, the certifying officer should take steps to satisfy himself that the conditions on which the grant was sanctioned have been or being fulfilled.

From the information furnished to audit it was noticed that there was pending utilisation of fund of ₹11233629.50 (₹10821560.00 + ₹412069.50) till May 2022.

Year	Scheme DTET	OB (in ₹)	Receipt (in ₹)	Total (in ₹)	Expr/UC submitted	Balance (in ₹)
2019-20		697501.00	10000000.00	10697501.00	950802.00	9746699.00
2020-21		9746699.00	9000000.00	18746699.00	6884646.00	11862053.00
2021-22		11862053.00	15000000.00	26862053.00	9070469.00	17791584.00
2022-23		17791584.00	0.00	17791584.00	6970024.00	10821560.00
Design Innovation centre						
2019-20		954427.00	0.00	954427.00	268497.00	685930.00
2020-21		685930.00	0.00	685930.00	200955.50	484974.50
2021-22		484974.50	0.00	484974.50	72905.00	412069.50

The Principal stated that the audit observation will be considered and utilisation Certificate will be submitted to the funding agency.

Recommendation: The utilisation Certificate should be submitted to the funding agency as per provision in OGFR, under intimation to audit.

2. Irregular purchase of equipment by deviating the power delegated to the Authority for procurement.

As per Rule 96 of OGFR Volume I read with Finance Department Circular No.4939/F/Codes 27/2011 dated 13 February 2012, every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement. The Principal has been delegated with financial powers for non-recurring expenditure of ₹4.00 lakh in each case (Finance Department No. 27047 dated 27-09-2021).

On general review of DTE&T fund and other records, it was observed that expenditure for an amount of ₹56.32 lakh was incurred for purchase of computers and furniture from five different suppliers on GeM portal. The details were as follows :-

Sl No.	Voucher No/date	Amount (in ₹)	Name of the item	Number	Name of the supplier
1.	285/ 10-11-2020	3307750	Desktop Computers (Dell)	50	M/s Axis Technology, Madhupatna, Cuttack
2.	326/ 03-09-2021	459000	Plastic Chair	180	Venus Steel Furniture, Cuttack
3.	336/ 14-12-2021	413528	Four Seater Restaurant Table	15	Sri Sidhibinayak Industries, Jagatpur, Cuttack
4.	362/ 18-02-2022	469245	Delite Hi-Tech Chemistry Lab Benches	5	M/s Sylvesa Infra, Chandrasekharpur, Bhubaneswar
5.	370/ 02-05-2022	982440	Dual Desk	72	Subudhi Reprographics, Shastri Nagar, Bhubaneswar
Total		5631963			

It was observed that in each case the authority purchased the equipment by deviating the financial power delegated to him. Neither the authority accorded permission nor taken approval from higher authority to purchase the above equipment.

While conforming the fact, the Principal stated that this Institute has submitted a proposal for procurement of different items vide this office letter No.12 dated 03-01-2020 along with permission for delegation of financial power for procurement of different items of value more than the financial power given to the Principal. In response of their proposal DTE&T vide their letter No. 2930 dated 13-02-2020 delegated the financial power as well as permission for procurement of different computers, equipments and furniture.

The reply of the Principal is not acceptable as the indent was received on 29-02-2020 by the Principal for purchase of Desktop computers and other equipment and indent was received before receiving permission.

Recommendation: The Principal should adopt the procurement process in efficient, economic, objective and transparent manner and delegation of power/scheduled of Procurement Power may be followed scrupulously.

3. Cash Book and management of cash

The Principal, Blubanananda Orissa School of Engineering, Cuttack was maintaining 17 cash books. The cash books were closed with balances of ₹33739348.59 and ₹42809821.69 (**Annexure-B**) as on 31.03.2021 and 31.03.2022 respectively. The details of closing balance of both the dates and analysis of closing balance of 31.03.2022 were mentioned separately (**Annexure-C**). On verification of analysis of closing balance of all cash books of March 2022 following observations were made:-

(i) Outstanding advance: ₹920546.00

As per SR-509 of OTC Vol-I read with G.O.F.D. Circular No.43784/F dt. 02.12.85, the advance granted to Government servants for departments and allied purposes should be got adjusted within one month from the date of disbursement and the salary of the Government servant should be held back from being disbursed, if any advance is outstanding for a month or more towards adjustment of outstanding advances. Moreover, it emphasizes that no second and subsequent advance should be allowed unless first advance is fully adjusted. Delay in obtaining the vouchers may lead to misappropriation mis-use of Government money due to passage of time.

As per Rule 267 of OGFR vol-I in case of default, interest shall be charged @2 1/2 % on above the rate of interest in case of Motor cycle advance or the entire amount of advance is to be recovered in one lump sum after expiry of time limit.

As per information and advance register furnished to audit there was an outstanding advance of ₹920546.00 (**Annexure-D**) against 53 staff as of March 2022. Out of which 12 staff had transferred from the Institution against whom there was an outstanding advance ₹69836.00 (**Annexure-E**). The advance was sanctioned during 20.06.2016 to 16.03.2022 for different purposes. Advances had been given for same purposes again and again without collecting the vouchers for the previous advance. Due to non-submission of vouchers, the chances of misutilisation could not be denied.

(ii) Paid Vouchers: ₹466664.00

As per SR-241 of OTC Vol-I and instructions contained in GOFD No.20480 dt.18.7.94 ad GO No. TRB-16-2000/9482/F dt.6.3.2000, incurring expenditure from available cash without specific allotment and retention of paid vouchers in closing balance is highly irregular. As per the provisions contained in financial rules, all expenditure incurred should be supported with sanction orders, permission to incur such expenditure, vouchers etc. and expenditure without such documents tantamount to misappropriation of Govt. money. But it was noticed from the cash book analysis that there were paid vouchers of ₹466664.00 (**Annexure-F**) as on 31.03.2022 The paid vouchers were under the components of registration fees, poly fest, telephone bill, supervision charges of CESU etc. The practice expenditure out of available cash and without allotment may be discontinued and early adjustment vouchers may be ensured under intimation to audit.

(iii) Procedural Irregularities

(a) Non analysis of closing balance : As per Government of Odisha, Finance Department Circular No.9482/F., dated 6th March, 2000, analysis of closing balance shall be done at the end of each month showing bill wise/date wise/purpose wise. But, analysis of closing balance had not been done in contravention of the circular. Due to non-analysis of closing balance of cash there was every possibility of irregular expenditure and diversion of fund from the exact

position of different fund cannot be ascertained. Hence, the local authority is suggested to make analysis closing balance of cash and compliance reported to audit.

(b) As per 37(vi) of the OTC volume-I, an erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office "should initial every such correction and invariably date his initials", which was not done.

In reply, the Principal stated that action will be taken as per observation of audit for recovery of outstanding advance failing which necessary disciplinary action will be taken against defaulting staff and audit observation will be noted for future guidance.

Recommendation: Necessary steps may be taken to rectify the wrong entry and recoup the advance under intimation to audit.

Reference Number: OBS-339941

Store

4. Observation on stock and store

(i) Improper maintenance of stock and store

As per rule 101 of OGFR Volume-I, When the materials are issued; a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from a duly authorized agent.

As per 106 of OGFR volume I, an inventory of the dead stock should be maintained in all Government offices in form O.G. F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

It was noticed from the stock register that proper format of stock was not adopted. The distribution was noted against the department only without taking the acknowledgement of the receiver. The balance in respect of individual items of stock could not be assessed easily.

(ii) Non conduct of physical verification of stock and store

As per Rule 111 of OGFR volume I, a physical verification of all stores should be made at least once in every year by the Head of office concerned or such other officer as may be specially authorized by him in this behalf subject to the condition that the verification is not entrusted to a person.

As per Rule 112 of OGFR volume I A certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such verification is carried out.

It was informed that last physical verification was made up to 2017-18 only. Due to non- conduct of physical verification, the requirement of stores and their usefulness could not be assessed properly, as a result a number of times purchases were made.

In reply, the Principal stated that procedure will be followed.

Recommendation: Verification of stock and store may be conducted annually under intimation to audit.

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Reference Number: OBS-341127

(COPC
Headlines)
5. **Non holding of required number of GB meetings**

As per Notification No. 7133/ETET dated 3rd December 2013, the Governing Body/Management Committee shall meet at least once in a quarter for planning and execution of various programme, drawal of annual action plan for expenditure, annual academic plan etc. The Principal as Member Secretary and Convener of the Governing Body/Management Committee shall execute the decision. Governing Body/Management Committee is the final sanctioning authority within the financial delegation of power as approved by the Government from time to time.

However, audit noticed that only four GB meetings were held in last five years i.e. from 2017 to 2022 as against 20 times. The last GB meeting was held on 17-08-2020 in the year 2020-21. Thus, GBs failed to monitor the management of Government Engineering School.

The Principal stated that in view of COVID restriction, Chairman did not give his consent to hold the GB meeting from 2019-2020 to 2020-2021. However, the GB meeting was conducted on 17/08/2020 on circulation basis. The last GB meeting was conducted on 07/06/2022 during 2021-22. Now steps are being taken to hold GB meetings regularly for taking decisions as per the guidelines approved by Govt. from time to time.

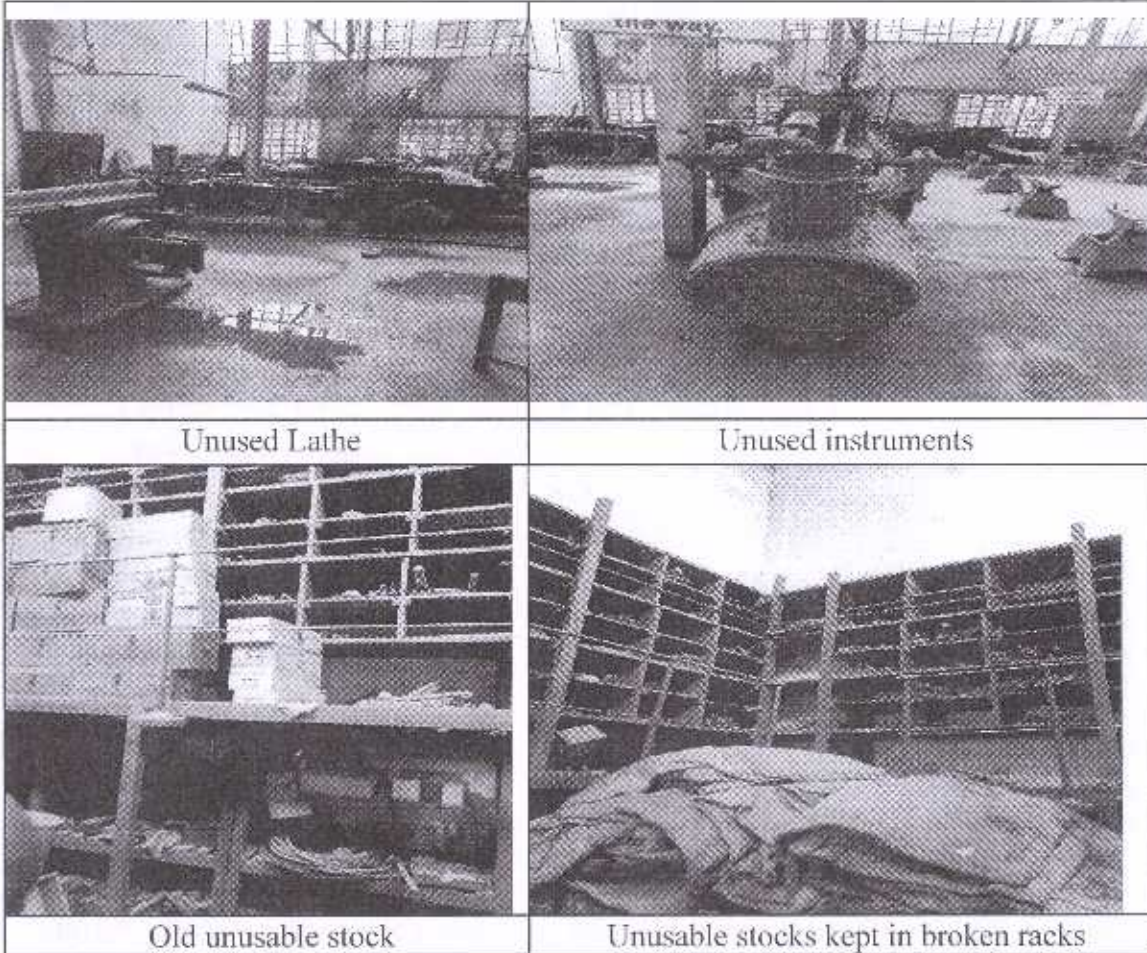
The reply is not tenable as the planning and execution of various programme is depend upon the decision of Governing Body. So, it is very important to hold regular meeting of GB.

Reference Number: OBS-341292

Stock
6. **Non disposal of unserviceable stock and store**

As per Rule 121 of OGFR Volume I, subject to special Rules or Government orders, if any, the authority competent to sanction purchase of stores, equipment, tools, plants etc. may condemn and dispose of or cause to be disposed of obsolete surplus or unserviceable stores, equipment, tools, plant, machinery and vehicles by sale or otherwise. The order, in each case, shall stipulate the up-set price and the date, venue and mode of disposal. Disposal of Government property through public auction shall be given wide publicity by notifying the particulars in the locality as well as out-stations. Where the reserved price exceeds ₹25,000 an advertisement shall ordinarily be made in a local newspaper at least seven days before the date of auction

There was an inventory of unserviceable stock was taken during January 2020. The value of the articles was found for ₹409809.60. During visiting the campus, it was noticed that an off-road bus bearing registration No. ORM 651 had been kept in the open space of the establishment. Besides the above there were huge unserviceable articles without details had been lying in the store room. The store room was in broken condition as a result the impact of Sun and cloud was prevailing. But, neither the process of inventory of such unserviceable articles nor any other process of disposal of those articles has been taken. Due to delay in disposal, the condition of the unserviceable articles may be deteriorated and not fetch appropriate value.



In reply, the Principal stated that letter has been issued to RTO, Cuttack for fixing offset price of offroad Bus. The DTE&T, Cuttack has constituted a condemnation Board for recommendation of offset price of all unserviceable article through DTE&T for approval.

Recommendation: The unserviceable article may be disposed off very soon as the cost of the article will be deteriorated day to day.

PART-III : Follow up

Outstanding Paragraphs of Previous Inspection Reports.

Sl. No.	IR No./Year	Part- IIA paras	Part-IIB Paras	Total Nos. of paras	Paras settled	Para outstanding
1	1284/2006-07	2	-	1	--	2
2	1630/2007-08		8	1	8	IR Closed
3	1388/2008-09		6, 7(a), (b), 9	3	6, 7(a), (b)	9
4	1134/2009-10		2(i)(j) (k) (l), 3, 4, 5, 6, 7(A), (B) (C), (D), 8, 9	8	2(i)(j) (k) (l), 3, 4, 5, 6, 7(A), (B) (C), 8, 9	7(D)
5	156/2016-17		1, 2, 3, 4, 5, 6, 7, 8, 9, 10	10	1, 2, 3, 4, 5, 6, 7, 9, 10	8
Total		1	22	23	19	4

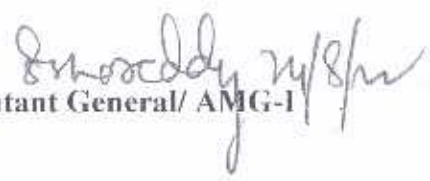
PART- IV : Best Practices

Best practices followed :

Signing of MoU with 11 nos of local Industries including different Automobile companies for sharing the technical expertise and practical exposure. Seminar by involving Alumni has been conducted in all the disciplines through online/offline mode. Pre Placement Coaching are being arranged before the Campus selection to build up confidence among the student. Outside experts have been invited to take up communication skill lecturer for the personality development of final year students. Additional one-month skill development training has been arranged for the final year students during off hour on Auto CAD fundamentals and CNC fundamentals. More no. of Industrial Visits/Study visits have been arranged to enhance the practical exposure of the students to different Industries/Organizations such as, ITR, Chandipur, Jindal Steel &Power, Angul, World Skill Centre, Bhubaneswar, NIC, Bhubaneswar, JK Laxmi Cement, Athagarh, Rengali Power Plant etc. 164 (One hundred sixty four) final year students of 2022 have been selected in reputed industries inside the state as well as outside the state such as Jindal Stainless Private Limited, Jajpur, Hindal co Limited, Hirakud, TRL, Belpahad, JINDAL, Barbil, Adani Pvt. Ltd., Dhamara Port, Mando Automatic Pvt. Ltd, Centum Electronics, TPNODI. etc.

PART-V : Acknowledgement

The Audit team acknowledged the co-operation and support extended by the Principal and their staff during the period of Audit by producing relevant records maintained by them. We also express our thanks to the Principal, Bhubanananda Orissa School of Engineering, Cuttack for his initiative and efforts for mobilizing his staff to cooperate the Audit team.


Deputy Accountant General/ AMG-I

Annexure-A

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For the year 2020-21

Sl No.	Voucher No/date	Amount (in Rs.)	Name of the item	Number	Name of the supplier
Desktop computer					
1.	285/10-11-2020	3307750	Desktop Computers (Dell)	50	M/s Axis Technology, Madhupatna, Cuttack
2.	288/17-11-2020	177660	Desktop Computers (HP)	3	M/s Datasoft System, Cuttack
3.	293/7-01-2021	179520	Desktop Computers (Dell)	3	Tecklink, Link Road, Cuttack
4.	300/4-03-2021	239360	Desktop Computer(Dell)	4	Tecklink, Link Road, Cuttack
Laptop					
5.	280/17-06-2020	37500	Laptop (Dell)	1	Tecklink, Link Road, Cuttack-
6.	283/8-10-2020	186748	Laptop (HP)	3	M/s Datasoft System, Cuttack
Printer					
7.	275/12-06-2020	55567	Printer(Cannon)	4	Orissacomnet, Sahed Nagar, Bhubaneswar
8.	286/17-11-2020	14937	Printer(HP)	1	Orissacomnet, Sahed Nagar, Bhubaneswar
9.	304/26-03-2021	257809	Printer (Cannon)	1	Gayatri Docutechs Pvt. Ltd, Pune
10.	Total	4456851			

For the year 2021-22

Sl No.	Voucher No/date	Amount (in Rs.)	Name of the item	Number	Name of the supplier
UPS					
1.	319/11-08-2021	280000	10 KVA UPS	1	Padmalaya Automobile, Tangi, Cuttack
2.	321/19-08-2021	72000	1 KVA UPS	2	Priyadarsini enterprises, Patrapada, Bhubaneswar.
3.	364/23-03-2022	187000	6 KVA UPS	1	Priyadarsini enterprises, Patrapada, Bhubaneswar.
4.	372/2-05-2022	298500	10 KVA UPS	1	Priyadarsini enterprises, Patrapada, Bhubaneswar.
Desktop Computer					
5.	330/27-10-2021	139545	Desktop Computer (HP)	2	Susri Computers & Consultancy Pvt. Ltd, Bhubaneswar
6.	367/7-04-2022	5559200	Desktop Computer (HP)	80	Hardip Technology Pvt Ltd, Chandrasekharpur, Bhubaneswar

Laptop					
7.	314/8-04-2021	322000	Laptop (Dell)	5	Tecklink, Link Road, Cuttack
8.	322/19-08-2021	129958	Laptop (Dell)	2	M/s Axis Technology, Madhupatna, Cuttack
Printer					
9.	328/27-10-2021	86032	Printer (Epson)	4	M/s Axis Technology, Madhupatna, Cuttack
10.	357/15-01-2022	49390	Printer(Epson)	1	M/s Axis Technology, Madhupatna, Cuttack
11.	367/7-04-2022	97490	Printer (HP)	1	Hardip Technology Pvt Ltd, Chandrasekharpur, Bhubaneswar
Furniture					
12.	310/8-04-2021	174998	Delite Hi-tech Steel Almirah	10	Patitaban Computers, Khurda
13.	312/8-04-2021	116000	Rectangular classroom stools	40	Venus Steel Furniture, Cuttack
14.	317/19-04-2021	146160	Office Chairs	40	M/s Sylvesa Infra, Chandrasekharpur, Bhubaneswar
15.	326/03-09-2021	459000	Plastic Chair	180	Venus Steel Furniture, Cuttack
17.	329/27-10-2021	262399	Six Seater Rectangular Meeting Table	8	Sri Sidhibinayak Industries, Jagatpur, Cuttack
18.	335/14-12-2021	168475	Rectangular classroom stools	50	Sri Sidhibinayak Industries, Jagatpur, Cuttack
19.	336/14-12-2021	413528	Four Seater Restaurant Table	15	Sri Sidhibinayak Industries, Jagatpur, Cuttack
20.	337/14-12-2021	70384	Extensive Table	4	Sri Sidhibinayak Industries, Jagatpur, Cuttack
21.	339/14-12-2021	47371	Modular Table	3	Venus Steel Furniture, Cuttack
22.	345/3-01-2022	380525	Single Desk	50	Subudhi Reprographics, Shastri Nagar, Bhubaneswar
23.	362/18-02-2022	469245	Delite Hi-Tech Chemistry Lab Benches	5	M/s Sylvesa Infra, Chandrasekharpur, Bhubaneswar
24.	370/2-05-2022	982440	Dual Desk	72	Subudhi Reprographics, Shastri Nagar, Bhubaneswar
Total		10911640			

Cb

Annexure-B

Closing balance of all cash books of Bhubanananda Orissa School of Engineering, Cuttack

SI No	Name of the Cash Book	31.03.2021	31.03.2022
1	General	30000.36	2064000.36
2	P/L	18590643.68	13960648.68
3	DET	604.10	387576.00
4	CEP	97884.00	215.00
5	Book Bank	657698.10	677465.10
6	Cycle stand	317290.00	326834.00
7	DIC Grant	501572.50	130758.60
8	EMD	171711.00	262876.00
9	Upgradation	681965.55	699527.55
10	CDTP	1217.00	1253.00
11	Sustainability	2859394.00	2904187.00
12	Women Hostel Building	50483.00	7110.00
13	PWD	625736.00	344640.30
14	State Council	2281402.40	1973300.80
15	Poly Fest	8439.85	8620.05
16	VTP	51107.00	52644.00
17	DTET	6812200.05	19008165.25
		33739348.59	42809821.69

Annexure-C

Mode of Keeping of closing balance of all cash books of Bhubanananda Orissa School of Engineering, Cuttack as on 31.03.2022

Sl No	Cash Book	Adv	Voucher	Bank	p/l	Cash	Total
1	General		5000.00	2031458.40		27541.96	2064000.36
2	P/L	806459.00	10183.00	4242429.40	8897803.68	3773.60	13960648.68
3	DET			387576.00		0.00	387576.00
4	CEP			215.00		0.00	215.00
5	Book Bank			676924.00		541.10	677465.10
6	Cycle stand			326834.00		0.00	326834.00
7	DIC Grant	67500.00		50059.60		13199.00	130758.60
8	EMD			262876.00			262876.00
9	Upgradation			699527.55			699527.55
10	CDTP			1253.00			1253.00
11	Sustainability	3140.00		2901047.00			2904187.00
12	Women Hostel Bldg			7110.00			7110.00
13	PWD			344640.30			344640.30
14	State Council	43447.00	236068.00	1686807.80		6978.00	1973300.80
15	Poly Fest			8620.05			8620.05
16	VTP			52644.00			52644.00
17	DTET	0.00	215413.00	18792752.25		0.00	19008165.25
	Total	920546.00	466664.00	32472774.35	8897803.68	52033.66	42809821.69

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Annexure-D

Outstanding advance as on 31.03.2022

Sl No	Name of the staff	Period of advance	Amount (Rs.)
1	Sri D. C. Mallick, PTI	4.10.19 to 26.01.22	58565
2	Sri P. K. Samal, Ex. Sr. Instructor	6.2.20 to 20.02.20	9000
3	Sri Iswar Chandra Swain, Contg. Typist	28.6.19	1575
4	Sri D. Ghadei, Lab Asst.	31.3.21 to 24.2.22	14160
5	Sri S. K. Mohanty, Sr. Instructor	6.4.16 to 28.4.21	92275
6	Sri R.K. Mishra, Ex.Sr. Instructor	7.3.17 to 1.7.19	17204
7	Sri M. S. Parida, Sr. Instructor	23.12.19 to 4.5.21	48380
8	Sri P. K. Sahoo Ex-Lect. Civil	3.2.20 to 12.2.20	7000
9	Sri J. Haibru, Ex. Sr. Instructor	17.3.17 to 11.8.17	30000
10	Sri S. S. Sahoo, Sr. Lect. Auto	23.8.17	14092
11	Sri Basanta Mallick, Peon	29.9.16 to 2.2.21	8050
12	Sri Mihir Kumar Mohanty, Sr. Lect. ETC	15.7.17 to 14.2.20	58802
13	Smt. Sabitarani Sahoo, Ex. Lect. Mechanical	05.02.2020	5000
14	Sri S. R. Bhuyan, Ex. Lect. Mech.	20.01.20 to 02.02.20	7000
15	Smt. SushreePriyadarsini, Lect. Mechanical	19.4.18 to 11.5.20	19690
16	Sri Prafulla Kumar Behera, Lab Attd.	4.2.20 to 11.1.21	1000
17	Sri SrikantaMahunta, Jr. Clerk	21.9.17 to 13.8.21	57839
18	Sri S. K. Sahoo, Ex. Lect.AE&I	10.12.13 to 12.02.20	40031
19	Sri Biswambhar Mohanty, Ex Lect. Physics	20.1.20 to 6.2.20	19000
20	Sri Subash Chandra Panda, Lab Attd.	5.2.20	500
21	Sri S.S. Mallick, Lect. AE&I	14.9.21 to 30.9.21	27800
22	Sri Gouranga Charan Behera, Peon	12.05.20	5000
23	Sri. Prabira Kumar Swain, Lect. Mech.	1.6.20 to 2.9.20	14400
24	Sri Nilakantha Nayak, Lect. Auto	3.9.20 to 12.2.21	7200
25	Sri Kshitish Kumar Sahoo, Lect. Civil	4.2.20 to 2.3.22	22900
26	Sri Srikanta Thakur, Lect. Electrical	6.2.20 to 24.11.21	34300
27	Sri KanitPalakia, Lect. Civil	27.8.19 to 28.9.21	10000
28	Sri Saroj Kumar Pati, Sr. Steno	27.8.19 to 12.2.20	7000
29	Sri PithalalMurmu, Jr. Clerk	14.10.19 to 7.11.19	38000
30	Sri Kuladeep Mohapatra, Lect. Auto	17.12.19 to 12.2.21	19702
31	Sri Damodar Mohanty, SA CDTP	2.3.17	4000
32	Sri Debasish Nanda, Lect. CSE	9.1.20 to 7.10.21	5000
33	Smt. SnehalataSamal Ex. Lect. Electrical	20.1.20 to 26.2.20	14000
34	Smt. Anita Tripathy Lect. English	20.1.20 to 06.2.20	18000
35	Sri H. K. Barik, Ex. Sr. Lect. Mech.	10.2.20	5000
36	Sri Sukanta Kumar Das, Peon	8.5.20	5000
37	Sri Milan Kumar Mohanty, Lab Asst. Auto	22.3.21 to 30.9.21	16750
38	Sri A.K. Panda, Lect. CSE	28.1.21 to 7.10.21	6000
39	Babita Panda, Lab Asst.	2.3.21 to 20.12.21	1744
40	Sri Hrudananda Patra, Lab Asst.	12.3.21 to 16.3.22	23500
41	Sri Jagannath Majhi, Driver	14.02.2022	2000
42	Sri Biswajit Sahoo, Lab Asst.	24.02.2022	2000
43	Smt. Swetapadma Das, Lab Asst.	17.11.2021	4000

44	Sri Samya Ranjan Nayak, Sr. Lect. CSE	24.02.2022	400
45	Sri J. Haibru, Ex. Sr. Instructor	7.5.17 to 9.5.17	4000
46	Sri R.K. Mishra, Ex. Sr. Instr	1.5.19	847
47	Sri Sagar Kumar Mohanty, Sr. Inst	5.12.18 to 18.12.18	25100
48	Sri M. S. Parida, Sr. Instr	12.12.2017	2000
49	Sri Prsanjeet Das, Ex. Lect. Elect	27.04.2017	1500
50	Sri Sidhartha Sekhar Mallick, Lect. AE&I	02.03.2022	10000
51	Sri R. K. Panigrahi, Ex. Lect	19.7.16	3140
52	Sri Sagar Kumar Mohanty, Sr. Inst	20.06.2016	10000
53	Sri M. K. Mohanty, Sr. Lect. ETC	11.02.2019	2500
54	Sri Srikanta Thakur, Lect. Elect.	27.02.2020	20000
55	Sri S.S. Mallick, Lect. AE&I	27.02.2020	20000
56	SushreePriyadarsini, Lect. Mech.	23.03.2021	15000
	Total		920546

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Annexure-E

Outstanding advance against staff transferred to other establishment.

Sl No	Name	Date of advance	Purpose	Amount (Rs)
1	Sri P. K. Samal, Ex. Sr. Instructor	06.02.2020	Polyfest – 20 (Zornal)	6000
2	Sri R.K. Mishra, Ex.Sr. Instructor	07.03.2017	Shifting of machine (Outstanding) (Transferred from Govt. A/C. to PL A/C on 23.012.2019 (Govt. Advance Register P – 2)	14318
3	Sri J. Haibru, Ex. Sr. Instructor	17.03.2017	Shifting of machine	11000
4	Smt. Sabitarani Sahoo, Ex. Lect. Mechanical	05.02.2020	Cultural Polyfest – 20 (Zornal)	5000
5	Sri S. R. Bhuyan, Ex. Lect. Mech.	20.01.2020	Cultural Polyfest-20	2000
6	Sri S. K. Sahoo, Ex. Lect.AE&I	10.12.2013	Programme of NITTTR (Outstanding)	8031
7	Sri Biswambhar Mohanty, Ex Lect. Physics	20.01.2020	Cultural event Polyfest-20	7000
8	Smt. Snehalata Samal Ex. Lect. Electrical	20.01.2020	Cultural Event	4000
9	Sri H. K. Barik, Ex. Sr. Lect. Mech.	10.02.2020	Polyfest – 2020	5000
10	Sri J. Haibru, Ex. Sr. Instructor	04.05.2017	Hospitality for Practical	2000
11	Sri R.K. Mishra, Ex. Sr. Instr	01.05.2019	For Fuel (Outstanding)	847
12	Sri Prasanjeet Das, Ex. Lect. Elect	27.04.2017	Conduct of Practical Exam	1500
13	Sri R. K. Panigrahi, Ex. Lect	19.07.2016	Advance for TA	3140
				69836

Annexure-F

Paid Vouchers as on 31.03.2022

Cah Book	Sl No.	Year	Unadjusted paid vouchers No.& date	Purpose	Amount (Rs)
General	1	2021-22	01/ 04.12.2021	Postage Stamp	5000.00
P/L	2	2016-17	10/11.08.2016	Advance payment to firm for purpose of magazine	2500.00
	3	2020-21	01/11.05.2020	Purchase of Journal	1800.00
	4	2020-21	02/11.05.2020	Purchase of Journal	1680.00
	5	2021-22	95/07.03.2022	Purchase of Fuel	1744.00
	6	2021-22	96/16.03.2022	Telephone Bill for 2/2022	389.00
	7	2021-22	97/16.03.2022	Telephone Bill for 2/2023	388.00
	8	2021-22	98/16.03.2022	Telephone Bill for 2/2024	943.00
	9	2021-22	99/16.03.2022	Telephone Bill for 2/2025	389.00
	10	2021-22	100/22.03.2022	Refilling of Catrige	350.00
State Council	11	2020-21	25/04.02.2021	Registration Fee of Students	9450.00
	12	2020-21	26/04.02.2021	Registration Fee of Students	23.60
	13	2020-21	27/04.02.2021	Registration Fee of Students	2550.00
	14	2020-21	28/04.02.2021	Registration Fee of Students	23.60
	15	2020-21	29 / 04.03.2021	Registration Fee of Students	104250.00
	16	2020-21	30 / 04.03.2021	Registration Fee of Students	23.60
	17	2021-22	31 / 17.01.2022	Registration Fee of Students	11850.00
	18	2021-22	32 / 17.01.2022	Registration Fee of Students	107850.00
	19	2021-22	33 / 17.01.2022	Registration Fee of Students	47.20
DIET	20	2019-20	01/ 28.01.2020	Deposit of Supervision charges of CESU for installation of 500 KVA 11/0.4 KV Substation	51426.00
	21	2019-20	02 / 29.02.2020	Expenses for Polyfest-2020	12000.00
	22	2019-20	03 / 29.02.2020	Expenses for Polyfest-2020	16000.00
	23	2019-20	04 / 29.02.2020	Expenses for Polyfest-2020	6000.00
	24	2019-20	05 / 29.02.2020	Expenses for Polyfest-2020	13500.00
	25	2019-20	06 / 29.02.2020	Expenses for Polyfest-2020	6000.00
	26	2020-21	07 / 05.08.2020	Expenses for Polyfest-2020	9213.00
	27	2020-21	08 / 05.08.2020	Expenses for Polyfest-2020	6501.00
	28	2020-21	09 / 05.08.2020	Expenses for Polyfest-2020	14797.00
	29	2020-21	10 / 05.08.2020	Expenses for Polyfest-2020	21282.00
	30	2020-21	11 / 05.08.2020	Expenses for Polyfest-2020	28694.00
	31	2020-21	12 / 05.08.2020	Expenses for Polyfest-2020	10000.00
	32	2020-21	13 / 28.08.2020	Expenses for Polyfest-2020	3000.00
	33	2020-21	14 / 26.08.2020	Expenses for Polyfest-2020	17000.00
			Total		466664.00