F14- 2015-16

K. BANSAL & ASSOCIATES



Ist floor, Jagannath Complex, Tikonia Nainital Road, Haldwani-263139 Distt.: Nainital (Uttarakhand)

Date	v	un	-	***	***	***	***	 	200	
	n	nte	2							

Chartered Accountant Report

To Management Uttarakhand Open University Teenpani, By-Pass Road, Transport Nagar, Haldwani

We have Compiled the Balance Sheet of Uttarakhand Open University (State-Fund), Haldwani as at 31st March,2016,Income and Expenditure and Receipt & Payment Account for the year ended on that date annexed thereto both of which we have signed under reference to this report. These financial statements are the responsibility of the University Management. Our responsibility is to Compilation of Balance Sheet as per detail provided to us.

Further, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the Compilation of Balance Sheet. In our opinion, proper books of account have been kept by the university so far as it appears from our examination of books of account.

In our opinion and to the best of our information and according to information given to us, the said accounts read with notes attached hereto give a true and fair view-

i> In the case of the Balance Sheet of the State of affairs of the above named university as on 31st March 2016.

AND

ii> In the case of Income & Expenditure account for the ended on 31st March 2016.

Place: Haldwani
Date: 24-8-2016

CAVIJAY KUMAR BANSAL, F.C.A.,
M.NO- 088360

Partner

For & On Behalf Of

VIJAY K. BANSAL & ASSOCIATES

Chartered Accountants

Firm Regn. No.: 510655C

TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL) BALANCE SHEET AS ON 31ST.MARCH,2016 (AJC STATE GRANT)

A CONTRACTOR OF THE PARTY OF TH		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- P	AM	MOUNT (Rs.)
AUTIES	A	AMOUNT (Rs.)	ASSETS		
CAPITAL FUND Opening Balance	3,955,100.64		FIXED ASSETS (As Per Schedule-A)		87,420,515.00
Add : Excess of Income over Expenditure	1,029,352.00	4,984,452.64	CURRENT ASSETS, LOAN & ADVANCES Security Money		1,000.00
GRANT UTILISED FOR FIXED AS Opening Balance	<u>SSETS</u> 77,420,515.00		Loan & Advances Loan & Advances (Assets) Imprest Money	87,863.00 15,500.00	103,363.00
Add: Addition	10,000,000.00	87,420,515.00	Closing Balance Cash in hand		4,370.00 4,664,879,64
CURRENT LIABILITIES Shilpee Photographers CPF Contribution GPF/GIS/Mediclaim Unutilised Grant Non-Plan Unutilised Grant Plan		12,641.00 200.00 90.00 83,703.00 611,478.00	State Bank of India, HId UOU-Fee- Fund A/c.		1,063,238.00
UOU-DEC Fund A/c		144,286.00	TOTAL	The second second	93,257,365.6
TOTAL		93,257,365.64	TOTAL		and of even dat

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date:

VIJAY KUMAR BANSAL, F.C.A.,

Membership No.088360

For & On Behalf OI VIJAY K. BANSAL & ASSOCIATES

Chartered Accountant

Firm Regn. No.: 510655

UTTRANKHAND OPEN UNIVERSITY TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL) INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST.MARCH,2016 (A/C STATE GRANT)

MOUNT (Rs.)	Al	INCOMÉ	AMOUNT (Rs.)	CNOTTURE
	2,960,393.50 6,587,977.50 48,800,000.00 58,348,371.00	Grant received from STATE Opening Balance Add: Grant from UOU Fee-Fund Add: Grant from State Govt.	3,199.00 47,541,444.00 93,555.00 14,992.00	Contingencies alary/Wages office Machinery & Equipment elephone & Telegram Exp.
	10,000,000.00	Less : Grant utilised for Fixed Assets		
Interes.		Less : Grant Retutned		
47,653,190.00	695,181.00	Less : Unutilised Grant		
335,329.0 9,000.0 685,023.0		Interest from Bank Misc Income Mediclaim		
10.000 540			1,029,352.00	Excess of Income over Expenditure
48,682,542.		TOTAL	48,682,542.00	TOTAL

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date

TJAY KUMAR BANSAL, F.C.A Partn

Membership No.0883 For & On Behalf

VIJAY K. BANSAL & ASSOCIAT

Chartered Accounts Firm Regn. No. : 5106!

UTTARAKHAND OPEN UNIVERSITY, HALDWANI (A/c State-Grant)

Notes on Accounts (F/Y 2015-16)

- 1. Accounts are maintained on cash basis on historical cost convention.
- Grant received is considered to revenue to the extent it is utilized for revenue expenditure during the financial year, the balance is shown unutilized in the Balance Sheet
- Grant utilized for purchase of fixed assets has been shown under Reserve & Surplus as Grant utilized for fixed assets transferred/appropriated from Grant Received.
- 4. Depreciation on fixed assets has not been charged.
- 5. Grant is received against different heads of expenditure. Excess expenditure over and above the specific head of sanction adjusted inter-head by the management
- 6. Expenses for books purchased for library are treated as revenue expenses



Y K. BANSAL & ASSOCIATES

nored Accountants



Ist floor, Jagannath Complex, Tikonia Nainital Road, Haldwani-263139 Distt.: Nainital (Uttarakhand)

Date.

Chartered Accountant Report

To Management Uttarakhand Open University Teenpani, By-Pass Road, Transport Nagar, Haldwani

We have Compiled the Balance Sheet of Uttarakhand Open University (DEC-Fund), Haldwani as at 31st March, 2016, Income and Expenditure and Receipt & Payment Account for the year ended on that date annexed thereto both of which we have signed under reference to this report. These financial statements are the responsibility of the University Management. Our responsibility is to Compilation of Balance Sheet as per detail provided to us.

Further, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the Compilation of Balance Sheet. In our opinion, proper books of account have been kept by the university so far as it appears from our examination of books of account.

In our opinion and to the best of our information and according to information given to us, the said accounts read with notes attached hereto give a true and fair view-

In the case of the Balance Sheet of the State of affairs of the above 1> named university as on 31st March 2016.

AND

In the case of Income & Expenditure account for the year ended on 31st 11> March 2016.

Place: Haldwani

Date: 24-8-2016

LAY KUMAR BANSAL, F.C.A., M.NO- 088360 Partner For & On Behalf Of VIJAY K. BANSAL & ASSOCIATES Chartered Accountants

Firm Regn. No. : 510655C

UTTRANKHAND OPEN UNIVERSITY TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL) BALANCE SHEET AS ON 31ST.MARCH,2016

(A/C DEC GRANT)

FLITIES		AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
Opening Balance	165,965.00		FIXED ASSETS (As Per Schedule)	7,654,386.00
Add: Excess of Income over Expenditure		1,156,702.00	CURRENT ASSETS, LOAN & ADVANCES Cash In Hand Bank Of Baroda-A/c No.16774 S.B.I, KusumKhera A/c No-31089267064	276,599.00 (266,500.00) 19,807.00
Opening Balance	7,654,386.00		Punjab National Bank-96999 Cheque in Hand	17,500,000.00
Add: Addition	- 1	7,654,386.00	Excess Payment for DEC	530.00
CURRENT LIABILITIES Unutilised Grant UOU-Fee Fund A/c		7,161,455.00 9,366,953.00	UOU-State Fund	144,286.00
		9,000,900.00	Loan & Advances Dr. H.C.Joshi	16,048.00
Sundry Creditors & Advance				
Shyam Bihari Lal		5,660.00	the one of the second telephone been	25,345,156.0
TOTAL		25,345,156.00	TOTAL	20,040,100.0

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date;

CA YUAY KUMAR BANSAL, F.C.A.,
Partner
Membership No.088360

For & On Behalf Of VIJAY K. BANSAL & ASSOCIATES

Chartered Accountants Firm Regn. No.: 510655C

UTTRANKHAND OPEN UNIVERSITY TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL) RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST.MARCH,2016 (A/C DEC GRANT)

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Opening Balance		Appointment of Academic Staff	9,788,058.00
Cash in hand			7,400,824.00
Bank of Baroda-A/c No.16774	266 969 99	Development of Course Material & Quality Assurance	3,980,372.00
S.B.I, KusumKhera A/c No-31089267064	265,860.00	Student Support Service	0,000,012.00
Punjab National Bank-96999	17,286,894.00	Staff Training and Development	4 404 077 00
Punjab National Dank-30335	19,036.00	Technology Support System	1,461,677.00
		Vocational Education and Training skills	2,379,260.00
Grant from IGNOU, New Delhi	17,500,000.00	Library	100 miles (100 miles)
Grant from Fees Fund	14,137,820.00	Research and Development	733,803.00
nterest from Bank	916,576.00	Bank Charges	51,00
ash Discount Received		Dalik Charges	
asii Discount (Goothou	74,161.00		6,940,348.00
		UOU Fees Fund	9,0 10,0 10.00
r.H.C.Joshi	13,952.00		
		Closing Balance	
		Cash In Hand	
	t da establicada (lagrica)	Bank Of Baroda-A/c No.16774	276,599.0
		S.B.I, KusumKhera A/c No-31089267064	(266,500.0
		O.D.I, NUSURINIER PRO 1000 1000 201 00 1	19,807,0
		Punjab National Bank-96999	17,500,000.0
		Cheque in Hand	,,
TOTAL	50,214,299.00	TOTAL	50,214,299.0

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date :

CA VIJAT KUMAR BANSAL, F.C.A.,

Partner Membership No.088360

For & On Behalf Of

Y K. BANSAL & ASSOCIATES
Chartered Accountants

Firm Regn. No.: 510655C

UTTRANKHAND OPEN UNIVERSITY TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL) INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST.MARCH,2016 (A/C DEC GRANT)

- STUDE		C GRANT)		
ENDITURE	AMOUNT (Rs.)	INCOME		AMOUNT (Rs.)
ppointment of Academic Staff evelopment of Course Material & Quality Assurance udent Support Service aff Training and Development	9,788,058.00 7,400,824.00 3,980,372.00	Grant received from DEC Opening Balance	1,267,680.00	110.
chnology Support System cational Education and Training skills	1,461,677.00 2,379,260.00	Add: Grant from IGNOU, New Delhi	17,500,000.00 18,767,680.00	
rary search and Development	733,803.00	Less : Grant Return to DEC	18,767,680.00	
k Charges	51.00	Less : Unutilised Grant	7,161,455.00	11,606,225.00
		Grant UOU Grant Fees Fund Interest from Bank Cash Discount		14,137,820.00 916,576.00 74,161.00
ess of Income over Expenditure	990,737.00	Ogan Discount		
TOTAL	26,734,782,00	TOTAL		26,734,782.0

s on Accounts-Annexed.

: Haldwani

1- 24-8-2016

As per our report of even date:

VIJAY KUMAR BANSAL, F.C.A.,

Partner Membership No.088360 For & On Behalf Of

VIJAY K. BANSAL & ASSOCIATES Chartered Accountants

Firm Regn. No.: 5106550

UTTARAKHAND OPEN UNIVERSITY, HALDWAM (DEC Grant) Notes on Accounts (F/Y 2015-16)

- 1. Accounts are maintained on cash basis on historical cost convention.
- Grant received is considered to revenue to the extent it is utilized for revenue expenditure during the financial year, the balance is shown unutilized in the Balance Sheet
- Grant utilized for purchase of fixed assets has been shown under Reserve & Surplus as Grant utilized for fixed assets transferred/appropriated from Grant Received.
- Depreciation on fixed assets has not been charged.
- Interest received on DEC Grant bank deposits is considered as university grant during current year in the absence of specific directions.
- 6. Expenses for books purchased for library are treated as revenue expenses



Y K. BANSAL & ASSOCIATES

nered Accountants



lst floor, Jagannath Complex, Tikonia Nainital Road, Haldwani-263139 Distt.: Nainital (Uttarakhand)

Date.....

Chartered Accountant Report

To Management Uttarakhand Open University Teenpani, By-Pass Road, Transport Nagar, Haldwani

We have Compiled the Balance Sheet of Uttarakhand Open University (FEE-Fund), Haldwani as at 31st March,2016,Income and Expenditure and Receipt & Payment Account for the year ended on that date annexed thereto both of which we have signed under reference to this report. These financial statements are the responsibility of the University Management. Our responsibility is to Compilation of Balance Sheet as per detail provided to us.

Further, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the Compilation of Balance Sheet. In our opinion, proper books of account have been kept by the university so far as it appears from our examination of books of account.

In our opinion and to the best of our information and according to information given to us, the said accounts read with notes attached hereto give a true and fair view-

i> In the case of the Balance Sheet of the State of affairs of the above named university as on 31st March 2016.

AND

ii> In the case of Income & Expenditure account for the year ended on 31st March 2016.

Place: Haldwani

Date: 24-8-2016

Chartered Accountants Styles

CA VIJAY KUMAR BANSAL, F.C.A. M.NO-\ 088360

Partner
For & On Behalf Of

VIJAY K. BANSAL & ASSOCIATES Chartered Accountants Firm Regn. No.: 510635C

UTTRANKHAND OPEN UNIVERSITY TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL) BALANCE SHEET AS ON 31ST.MARCH,2016 (A/C FEE FUND)

TIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
A TUND			
APITAL FUND	0.000.00	FIXED ASSETS	3,092,209.00
pening Balance 170,72	8,886.68	Vehicle A/c.	75,000.00
		A.C. A/c	1,500,182.00
Add: Excess of Income		D.G.Set A/c.	13,323,926.00
over Expenditure 105,35	0,430.76 276,079,317.44	UOU Building Construction	15,525,520.00
		CURRENT ASSETS, LOAN &	
CMF (Dec)	666,112.00	ADVANCES	23,977,347.00
CWF (Fees)	641,438.00	Loan & Advances	23,911,347.00
CWF (State)	6,089.00	(As Per Annexure)	
		D. J. Debters & Advances	2,304,828.50
URRENT LIABITIES & PROVISION OU-State Fund	1,063,238.00	Sundry Debtors & Advances	
On-State Laura	1,003,238.00		10 110 712 00
		FDR AUCB	13,119,713.00
		FDR BOB	11,401,810.00
		TDS on FDR	157,384.00
		Relif Fund	667.00
		Security Money	250,000.00
		Kritika Communication	25,000.00
		Knuka Communication	1,500.00
		TDS Payable	
		UOU-DEC Fund	9,366,953.00
		Closing Balance	
		One big Hand	88,178.0
		Cash in Hand	36,095.0
		Allahabad Bank A/c-104	196,336,398.
		Bank of Baroda A/c-17278	45,612.
		Bank of Baroda A/c-17651	1,350,616
		Bank of Baroda A/c-17298	2,002,775.
		SBI 306-17837388 S/B	2,002,170.
		TOTAL	278,456,194
TOTAL	278,456,194.44	TOTAL	

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date:

CA VIJAY KUMAR BANSAL, F.C.A., Membership No 088360 For & On Behalf Of Y K. BANSAL & ASSOCIATES

Chartered Accountants Firm Regn. No. : 510655C

UTTRANKHAND OPEN UNIVERSITY TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL) RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31ST.MARCH,2016 (A/C FEE FUND)

200	(A/C FEE FUND)			
A STATE OF THE PARTY OF THE PAR	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	
A CONTRACTOR OF THE CONTRACTOR	Fill Oth (No.)	(A) WEAR	1,137,623.00	
Angaing Balance		Advertisements Exp.	78,733.74	
A Hand	115,968.00	Bank Charges	22.789,337.00	
	35,382.00	Books Printing / Study Material	747,799.00	
pank of India-A/C-3/366	95,984,025.18	Electricity Exp.	17,125,342.00	
a -t of Baroda A/C-1/2/0	43,840.00	Exam Exp.	50,199,219.00	
mank of Baroda A/c-1/651	962,811.00	Study Centre Fees Refund	593,998.00	
Bank of Baroda A/c-17298	880,046.00	Vehicle Rent	2,401,716.00	
Bank of Daroca 112	u teksik sukki HIMKI (Sili)	Honorarium	1,273,981.00	
Fees & Interest	235,191,443.00	Insurance & Taxes	19,128.00	
Legs & litterest	200/101/11010	Liabray	371,746.00	
		M-ed Fee	434,359.00	
	287,585.00	EDUSAT	3,261,456.00	
VCWE (Fees)		Office Eve	325,588.00	
VCWE (Dec)	108,025.00	P Enginment	248,000.00	
UOU-State Fund	6,613,667.50		432,388.00	
UOU-Dec Fund	11,793,371.00		319,023.00	
		Petrol		
		Seminar Subcription	56,000.00	
		Membership & Subcription	376,550.00	
		Legal Exp.	508,231.00	
		Postage & Telephone	1,861,575.00	
		Printing & Stationery	1,617,755.00	
		Travelling Allowance	217,427.00	
		Vehicle Maintance	2,043,903.00	
		Wages	674,337.00	
		House Rent	25,000.00	
		Kritika Communication	1,500.00	
		TDS Payable	14,137,820.00	
		UOU DEC Exp.	6,587,977.50	
		UOU STATE Exp.	7,478,000.00	
		Building Construction	2,461,209.00	
		Vehicle Purchase	2,461,205.00	
		Sundry Debtors & Advances	3,291,441.50	
		Sundry Debtors & Advances	7,144,493.00	
		Loan & Advances (Debtors)	1,756,449.00	
		Accured Interest on FDR	157,384.00	
		TDS on FDR	高加州北京建设设置	
		Closing Balance	88,178.00	
		Cash in Hand		
		Allahabad Bank A/c-104	36,095.00	
		Bank of Baroda A/c-17278	196,336,398.18	
		Bank of Baroua Ale 17651	45,612.00	
	and the second section is	Bank of Baroda A/c-17651	1,350,616.76	
		Bank of Baroda A/c-17298	2,002,775.00	
		SBI 306-17837388 S/B		
	270.040.400	68 TOTAL	352,016,163.68	
TOTAL	352,016,163	.00	The state of the s	
			As per our report of even date :	

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date:

CA VILAY KUMAR BANSAL, F.C.A., Partner Membership No.088360

For & On Behalf Of VIJAY K. BANSAL & ASSOCIATES

Chartered Accountants

Firm Regn. No : 510655C

UTTRANKHAND OPEN UNIVERSITY TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL) INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST.MARCH,2016 (A/C FEE FUND)

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
nvertisements Exp.	4 407 000 00		235,191,443.00
Bank Charges	1,137,623.00	Fees & Interest	235,181,445.00
Books Printing / Study Material	78,733.74		
Electricity Exp.	22,789,337.00		
Exam Exp.	747,799.00		
Study Centre Fees Refund	17,125,342.00		
Vehicle Rent	50,199,219.00		
Honorarium	593,998.00		
Insurance & Taxes	2,401,716.00		
	1,273,981.00		
Liabray	19,128.00		
M-ed Fee	371,746.00		PERSONAL PROPERTY AND ADDRESS OF THE PARTY O
EDUSAT	434,359.00		
Office Exp.	3,261,456.00		
Office Machinery & Equipment	325,588.00		
PHD Enternce Exp.	248,000.00		
Petrol	432,388.00		
Seminar	319,023.00		COMPANY SERVICES
Membership & Subcription	56,000.00		
Legal Exp.	376,550.00		
Postage & Telephone	508,231.00		
Printing & Stationery	1,861,575.00		
Travelling Allowance	1,617,755.00		
Vehicle Maintance	217,427.00		
Wages	2,043,903.00		CONTRACTOR SECURITION
House Rent	674,337.00		Service State Office 1
UOU DEC Exp.	14,137,820.00		
UOU STATE Exp.	6,587,977.50		
OOO STATE EXP.			a little karrier et en en eller de
Excess of Income over Expenditure	105,350,430.76		
TOTAL	235,191,443.00	TOTAL	235,191,443.0

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date :

MYAY KUMAR BANSAL, F.C.A., Partner

Membership No.088360 For & On Behalf Of

VIAY K. BANSAL & ASSOCIATES

Chartered Accountants Firm Regn. No. : 510655C

UTTARAKHAND OPEN UNIVERSITY, HALDWANI (Fee Fund)

Notes on Accounts (F/Y 2015-16)

- 1. Accounts are maintained on cash basis on historical cost convention.
- 2. Fee receipt as treated as income on receipt basis.
- 3. Expenses for books purchased for library are treated as revenue expenses.
- 4. Fees for examination and others are directly deposited by students in an account named as Power Jyoti account in SBI and withdrawal/transferred fund from this Power Jyoti a/c is shown as fees received in Fee Fund. Only withdrawals & fund transferred from SBI Power Jyoti are entered in books of Fee Fund. There is one another a/c Power Jyoti in BOB in which students directly deposit the Fees of different nature; it is practice of management to pass consolidated entries on monthly basis for fees received in books of accounts.

