



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 (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.

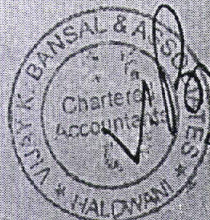
In our opinion and to the best of our information and according to information given to us, the said accounts read with notes attached hereto give a true and fair view-

- 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



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

Partner

For & On Behalf Of
VIJAY K. BANSAL & ASSOCIATES
Chartered Accountants
Firm Regn. No. : 510655C

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

| LIABILITIES | AMOUNT (Rs.) | ASSETS | AMOUNT (Rs.) |
|---|----------------------|--|----------------------|
| CAPITAL FUND | | FIXED ASSETS | 87,420,515.00 |
| Opening Balance | 3,955,100.64 | (As Per Schedule-A) | |
| Add : Excess of Income over Expenditure | <u>1,029,352.00</u> | CURRENT ASSETS, LOAN & ADVANCES | |
| | 4,984,452.64 | Security Money | 1,000.00 |
| GRANT UTILISED FOR FIXED ASSETS | | Loan & Advances | |
| Opening Balance | 77,420,515.00 | Loan & Advances (Assets) | 87,863.00 |
| Add: Addition | <u>10,000,000.00</u> | Imprest Money | <u>15,500.00</u> |
| | 87,420,515.00 | | 103,363.00 |
| CURRENT LIABILITIES | | Closing Balance | 4,370.00 |
| Shilpee Photographers | 12,641.00 | Cash in hand | 4,664,879.64 |
| CPF Contribution | 200.00 | State Bank of India, Hld | |
| GPF/GIS/Medicaid | 90.00 | UOU-Fee- Fund A/c. | 1,063,238.00 |
| Unutilised Grant Non-Plan | 83,703.00 | | |
| Unutilised Grant Plan | 611,478.00 | | |
| UOU-DEC Fund A/c | 144,286.00 | | |
| TOTAL | 93,257,365.64 | TOTAL | 93,257,365.64 |

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 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 Accountant
 Firm Regn. No. : 510655

UTTRAKHAND 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)

| EXPENDITURE | AMOUNT (Rs.) | INCOME | AMOUNT (Rs.) |
|-----------------------------------|----------------------|--|----------------------|
| Office Contingencies | 3,199.00 | Grant received from STATE | 2,960,393.50 |
| Salary/Wages | 47,541,444.00 | Opening Balance | 6,587,977.50 |
| Office Machinery & Equipment | 93,555.00 | Add : Grant from UOU Fee-Fund | 48,800,000.00 |
| Telephone & Telegram Exp. | 14,992.00 | Add : Grant from State Govt. | 58,348,371.00 |
| | | Less : Grant utilised for Fixed Assets | 10,000,000.00 |
| | | Less : Grant Returned | - |
| | | Less : Unutilised Grant | 695,181.00 |
| | | | 47,653,190.00 |
| | | Interest from Bank | 335,329.00 |
| | | Misc Income | 9,000.00 |
| | | Mediclaime | 685,023.00 |
| Excess of Income over Expenditure | 1,029,352.00 | | |
| TOTAL | 48,682,542.00 | TOTAL | 48,682,542.00 |

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date:

CA VIJAY KUMAR BANSAL, F.C.A.
 Partner

Membership No.0883

For & On Behalf

VIJAY K. BANSAL & ASSOCIATES

Chartered Accountants

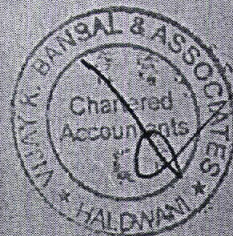
Firm Regn. No. : 51061



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.
2. 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
3. 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





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-

- 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



CA VIJAY 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)

| LIABILITIES | AMOUNT (Rs.) | ASSETS | AMOUNT (Rs.) |
|---|----------------------|--|----------------------|
| CAPITAL FUND | | FIXED ASSETS | 7,654,386.00 |
| Opening Balance | 165,965.00 | (As Per Schedule) | |
| Add : Excess of Income over Expenditure | 990,737.00 | CURRENT ASSETS, LOAN & ADVANCES | |
| | 1,156,702.00 | Cash In Hand | 276,599.00 |
| GRANT UTILISED FOR FIXED ASSETS | | Bank Of Baroda-A/c No.16774 | (266,500.00) |
| Opening Balance | 7,654,386.00 | S.B.I.,KusumKhera A/c No-31089267064 | 19,807.00 |
| Add: Addition | - | Punjab National Bank-96999 | 17,500,000.00 |
| | 7,654,386.00 | Cheque in Hand | |
| CURRENT LIABILITIES | | Excess Payment for DEC | 530.00 |
| Unutilised Grant | 7,161,455.00 | UOU-State Fund | 144,286.00 |
| UOU-Fee Fund A/c | 9,366,953.00 | Loan & Advances | |
| Sundry Creditors & Advance | | Dr. H.C.Joshi | 16,048.00 |
| Shyam Bihari Lal | 5,660.00 | | |
| TOTAL | 25,345,156.00 | TOTAL | 25,345,156.00 |

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date :



CA VIJAY 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)

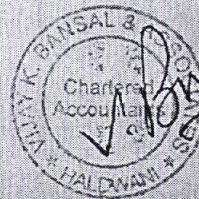
| RECEIPTS | AMOUNT (Rs.) | PAYMENTS | AMOUNT (Rs.) |
|-------------------------------------|----------------------|--|----------------------|
| Opening Balance | | | |
| Cash in hand | - | Appointment of Academic Staff | 9,788,058.00 |
| Bank of Baroda-A/c No.16774 | 265,860.00 | Development of Course Material & Quality Assurance | 7,400,824.00 |
| S.B.I,KusumKhera A/c No-31089267064 | 17,286,894.00 | Student Support Service | 3,980,372.00 |
| Punjab National Bank-96999 | 19,036.00 | Staff Training and Development | - |
| | | Technology Support System | 1,461,677.00 |
| Grant from IGNOU, New Delhi | 17,500,000.00 | Vocational Education and Training skills | 2,379,260.00 |
| Grant from Fees Fund | 14,137,820.00 | Library | - |
| | | Research and Development | 733,803.00 |
| Interest from Bank | 916,576.00 | Bank Charges | 51.00 |
| Cash Discount Received | 74,161.00 | UOU Fees Fund | 6,940,348.00 |
| Dr.H.C.Joshi | 13,952.00 | | |
| | | Closing Balance | |
| | | Cash In Hand | - |
| | | Bank Of Baroda-A/c No.16774 | 276,599.00 |
| | | S.B.I,KusumKhera A/c No-31089267064 | (266,500.00) |
| | | Punjab National Bank-96999 | 19,807.00 |
| | | Cheque in Hand | 17,500,000.00 |
| TOTAL | 50,214,299.00 | TOTAL | 50,214,299.00 |

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016

As per our report of even date :



CA VIJAY K. BANSAL, F.C.A.,
Partner
Membership No.088360
For & On Behalf Of
VIJAY K. BANSAL & ASSOCIATES
Chartered Accountants
Firm Regn. No. : 510655C

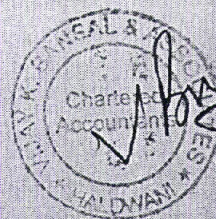
UTTARAKHAND OPEN UNIVERSITY
TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL)
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST.MARCH,2016
(A/C DEC GRANT)

| EXPENDITURE | AMOUNT (Rs.) | INCOME | AMOUNT (Rs.) |
|--|----------------------|-----------------------------------|----------------------|
| Appointment of Academic Staff | 9,788,058.00 | Grant received from DEC | |
| Development of Course Material & Quality Assurance | 7,400,824.00 | Opening Balance | 1,267,680.00 |
| Student Support Service | 3,980,372.00 | | |
| Staff Training and Development | - | Add : Grant from IGNOU, New Delhi | 17,500,000.00 |
| Technology Support System | 1,461,677.00 | | 18,767,680.00 |
| Technical Education and Training skills | 2,379,260.00 | | |
| Library | - | Less : Grant Return to DEC | - |
| Research and Development | 733,803.00 | | 18,767,680.00 |
| Bank Charges | 51.00 | Less : Unutilised Grant | 7,161,455.00 |
| | | | 11,606,225.00 |
| | | Grant UOU Grant Fees Fund | 14,137,820.00 |
| | | Interest from Bank | 916,576.00 |
| | | Cash Discount | 74,161.00 |
| Surplus of Income over Expenditure | 990,737.00 | | |
| TOTAL | 26,734,782.00 | TOTAL | 26,734,782.00 |

as on Accounts-Annexed.

at : Haldwani
 Date: 24-8-2016

As per our report of even date :



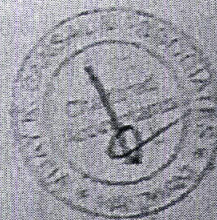
CA VIJAY KUMAR BANSAL, F.C.A.,
 Partner
 Membership No.088360
 For & On Behalf Of
 VIJAY K. BANSAL & ASSOCIATES
 Chartered Accountants
 Firm Regn. No. : 510655C

UTTARAKHAND OPEN UNIVERSITY, HALDWANI (DEC Grant)

Notes on Accounts

(F/Y 2015-16)

1. Accounts are maintained on cash basis on historical cost convention.
2. 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
3. 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. 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





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.

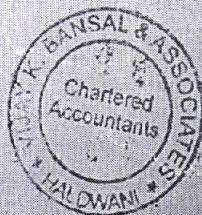
In our opinion and to the best of our information and according to information given to us, the said accounts read with notes attached hereto give a true and fair view-


- 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




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

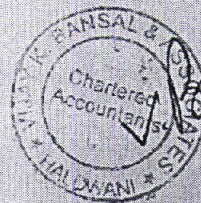
UTTRANKHAND OPEN UNIVERSITY
TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL)
BALANCE SHEET AS ON 31ST.MARCH,2016
(A/C FEE FUND)

| LIABILITIES | AMOUNT (Rs.) | ASSETS | AMOUNT (Rs.) |
|--|-----------------------|--|-----------------------|
| CAPITAL FUND | | FIXED ASSETS | |
| Opening Balance | 170,728,886.68 | Vehicle A/c | 3,092,209.00 |
| Add : Excess of Income over Expenditure | 105,350,430.76 | A.C. A/c | 75,000.00 |
| | | D.G.Set A/c | 1,500,182.00 |
| | | UOU Building Construction | 13,323,926.00 |
| VCWF (Dec) | 666,112.00 | CURRENT ASSETS, LOAN & ADVANCES | |
| VCWF (Fees) | 641,438.00 | Loan & Advances | 23,977,347.00 |
| VCWF (State) | 6,089.00 | (As Per Annexure) | |
| CURRENT LIABILITIES & PROVISION | | Sundry Debtors & Advances | 2,304,828.50 |
| UOU-State Fund | 1,063,238.00 | | |
| | | 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 |
| | | TDS Payable | 1,500.00 |
| | | UOU-DEC Fund | 9,366,953.00 |
| | | Closing Balance | 88,178.00 |
| | | Cash in Hand | 36,095.00 |
| | | Allahabad Bank A/c-104 | 196,336,398.18 |
| | | Bank of Baroda A/c-17278 | 45,612.00 |
| | | 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 | |
| TOTAL | 278,456,194.44 | TOTAL | 278,456,194.44 |

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016



As per our report of even date :

V. K. BANSAL, F.C.A.,
Partner
Membership No 088360
For & On Behalf Of
V. K. BANSAL & ASSOCIATES
Chartered Accountants
Firm Regn. No. : 510655C

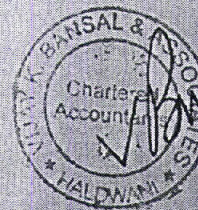
UTTRANKHAND OPEN UNIVERSITY
TEENPANI, BY-PASS ROAD, TRANSPORT NAGAR, HALDWANI (NAINITAL)
RECEIPT & PAYMENT A/C FOR THE YEAR ENDED 31ST.MARCH,2016
(A/C FEE FUND)

| RECEIPTS | AMOUNT (Rs.) | PAYMENTS | AMOUNT (Rs.) |
|-------------------------------|-----------------------|---------------------------------|-----------------------|
| <u>Closing Balance</u> | | Advertisements Exp. | 1,137,623.00 |
| Cash in Hand | 115,958.00 | Bank Charges | 78,733.74 |
| Allahabad Bank A/c-104 | 35,382.00 | Books Printing / Study Material | 22,789,337.00 |
| State Bank of India-A/c-37388 | 95,984,025.18 | Electricity Exp. | 747,799.00 |
| Bank of Baroda A/c-17278 | 43,840.00 | Exam Exp. | 17,125,342.00 |
| Bank of Baroda A/c-17651 | 982,811.00 | Study Centre Fees Refund | 50,199,219.00 |
| Bank of Baroda A/c-17298 | 880,046.00 | Vehicle Rent | 593,998.00 |
| | | Honorarium | 2,401,716.00 |
| Fees & Interest | 235,191,443.00 | Insurance & Taxes | 1,273,981.00 |
| | | Liabray | 19,128.00 |
| VCWE (Fees) | 287,585.00 | M-ed Fee | 371,746.00 |
| VCWE (Dec) | 108,025.00 | EDUSAT | 434,359.00 |
| UOU-State Fund | 6,613,657.50 | Office Exp. | 3,261,456.00 |
| UOU-Dec Fund | 11,793,371.00 | Office Machinery & Equipment | 325,588.00 |
| | | PHD Enternce Exp. | 248,000.00 |
| | | Petrol | 432,388.00 |
| | | Seminar | 319,023.00 |
| | | Membership & Subscription | 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 |
| | | House Rent | 674,337.00 |
| | | Kritika Communication | 25,000.00 |
| | | TDS Payable | 1,500.00 |
| | | UOU DEC Exp. | 14,137,820.00 |
| | | UOU STATE Exp. | 6,587,977.50 |
| | | Building Construction | 7,478,000.00 |
| | | Vehicle Purchase | 2,461,209.00 |
| | | Sundry Debtors & Advances | 3,291,441.50 |
| | | Loan & Advances (Debtors) | 7,144,493.00 |
| | | Accured Interest on FDR | 1,756,449.00 |
| | | TDS on FDR | 157,384.00 |
| | | <u>Closing Balance</u> | 88,178.00 |
| | | Cash in Hand | 36,095.00 |
| | | Allahabad Bank A/c-104 | 196,336,398.18 |
| | | Bank of Baroda A/c-17278 | 45,612.00 |
| | | 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 | |
| TOTAL | 352,016,163.68 | TOTAL | 352,016,163.68 |

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016



As per our report of even date :

CA VIJAY 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.) |
|-----------------------------------|-----------------------|-----------------|-----------------------|
| Advertisements Exp. | 1,137,623.00 | Fees & Interest | 235,191,443.00 |
| Bank Charges | 78,733.74 | | |
| Books Printing / Study Material | 22,789,337.00 | | |
| Electricity Exp. | 747,799.00 | | |
| Exam Exp. | 17,125,342.00 | | |
| Study Centre Fees Refund | 50,199,219.00 | | |
| Vehicle Rent | 593,998.00 | | |
| Honorarium | 2,401,716.00 | | |
| Insurance & Taxes | 1,273,981.00 | | |
| Liabray | 19,128.00 | | |
| M-ed Fee | 371,746.00 | | |
| 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 | | |
| Membership & Subscription | 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 | | |
| House Rent | 674,337.00 | | |
| UOU DEC Exp. | 14,137,820.00 | | |
| UOU STATE Exp. | 6,587,977.50 | | |
| Excess of Income over Expenditure | 105,350,430.76 | | |
| TOTAL | 235,191,443.00 | TOTAL | 235,191,443.00 |

Notes on Accounts-Annexed.

Place : Haldwani

Dated- 24-8-2016



As per our report of even date :

V. K. BANSAL & ASSOCIATES, F.C.A.,
 Partner
 Membership No. 088360
 For & On Behalf Of
V. 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.

