



**Krishna Kanta Handiqui
State Open University**

Guwahati • Assam

**ANNUAL
REPORT**

2015-16

Chancellor
K.K. Handiqui State Open University



Shri Padmanabha Balakrishna Acharya, His Excellency the Governor of Assam

Contents

Message from the Vice Chancellor	5
University At a Glance	6
Executive Summary	7
Key Officials	10
Committees of KKHSOU	11
Principal Authorities	
Board of Management	
Academic Council	
Finance Committee	
Statutory Bodies	
Examination Committee	
Planning and Development	
Tender Committee	
Radio Advisory Committee	
Faculty Resources: Schools and Departments	15
University Infrastructure	17
Academic Programmes	18
Learners' Support Services	23
University Activities	27
Participations in Workshop/Conference	35
Collaborations	37
Research Programmes	39
Schools and Departments	40
Centre for Internal Quality Assurance	45
Community Radio Station	46
Study Centre	47
Enrolment and Success	59

Message from the Vice Chancellor



Knowledge is power. Dissemination of knowledge is essential for better social inclusion and increased level of financial literacy. An Institution of Higher Education usually generates knowledge of varied structure and applicability. However, the conventional mode of delivering education has certain limitations in combining pragmatism with aspirations of a particular period of time. There exists a great need to fulfil over educational desires with conventional mode of intervention. Open and distance learning is the result of practical necessities and it completely reset our educational priorities for better inclusion.

Krishna Kanta Handiqui State Open University started its journey in 2006 with less than three thousand learners. Today, we have a learner base of around 1,50,000 which clearly shows our effectiveness and concern for the aspirants. Distribution of knowledge requires a systematic and rigorously modeled approach so that none of the expected beneficiaries remain untouched.

2015-2016 is the period when the University prepared its Vision Document. Christened as 'Vision Document : 2030' it tries to take note of the priorities and devise a road plan for the University. KKHSOU motto- 'Education Beyond Barriers' - is an indicator of transgression, a vision for a society free from deprivation, poverty and despair. This vision document is prepared with the hope that it will provide us suitable guidelines for meaningful interactions both for the components working within the University system and the broader social domain encompassing challenges and expectations.

As an Open University, KKHSOU has to devise multiple tools of deep penetration for enriching our outreach level. With our academic and non-academic programmes, we can certainly aim to have distinguished presence in the academic scenario of the State.

In order to build up a social image and well-accepted identity across the region, we have introduced a series of interventionist social programmes like K.K. Handiqui Memorial Lecture, K.K. Handiqui National Award, K.K. Handiqui National Fellowship, etc. We have invited the Nobel Laureate Shri Kailash Satyarthi to deliver the K.K. Handiqui Memorial Lecture, honoured eminent space scientist Jitendranath Goswami with K.K. Handiqui National Award and we also honoured the internationally acclaimed film director Shri Jahnu Barua with the K.K. Handiqui National Fellowship for his distinguished contribution to the world of cinema.

Further, the University has made an effort to preserve and develop various ethnic languages of the region so that a bridge may be built in near future for better social integration. The University with more than 26 ethnic bodies has conducted Open Forum Discussions to realise their problems and bring into the main stream hitherto unaddressed issues.

These efforts boost up our moral courage and guide us to take new steps for better social inclusion. This annual report tries to capture the essentials of our various activities and shares the lessons learnt during this period.

Hitesh Deka

Registrar's Note

As per the provision of the Act, the Annual Report of the University is to be prepared annually which should include among other matters, the steps taken by the University towards fulfilment of its objects. The Annual Accounts of the University is also generally incorporated in the Annual Report. However, the University could not publish the Annual Report as the internal audit of the University was not held since 2006. This year annual accounts was prepared since its inception, that is, from 2006 and as such incorporated it in the Annual Report of 2015-16.

University At a Glance

Academic Departments: 19
Study Centre: 356

LEARNERS ADMITTED

BPP	: 5465
UG	: 15846
PG	: 3556
PG Diploma	: 140
Diploma	: 218
D.El.ED.	: 11,924
Certificate	: 61

TEACHING STAFF

Assistant Professor	: 29
Senior Academic Consultant	: 02
Academic Consultant	: 05

Events Organised:

National Conference on Social Sector
Development and Government Issues in the
North East.

Executive Summary

The Krishna Kanta Handiqui State Open University as an educational institution in the field of distance education in Assam and the region continues its journey to expand its horizon and to take education beyond barriers. The period 2015-16 is marked by significant moments in the form of special occasions, academic collaborations, social initiatives and integrations. In the event of changing guard, Dr. Hitesh Deka taking up his responsibilities as Vice Chancellor of the University from the founder Vice Chancellor Professor Srinath Baruah, the University continues to pursue its vision to provide quality higher education and training to the deprived and denied sections of people of the State. At present the University is functioning from its Main Campus at Patgaon, Rani and from the City Office located at Housefed Complex, Guwahati.

The University is offering 10 Masters, 6 Post Graduate Diploma, 6 Bachelor Degree, 9 Diploma and 20 Certificate programmes besides the BPP and D. El. Ed. Programme.

It requires special mention that the University is continuously sharing its social responsibilities by providing free education to jail inmates of Central Jail, Guwahati; Abhayapuri, Jorhat and District Jail, Mangoldoi. The University is also providing free education to the differently-abled persons while also providing SLMs in Braille and audio forms to visually impaired learners.

Administrative sphere is marked by the initiative of the University in the form of open opinion exchange on the theme of *Development of Ethnic Language and Literature : a Visionary Approach*. The University organised a workshop-cum-lecture programme for the celebration of International Yoga Day on 21 June, 2015. The 'Swachh Bharat' week was celebrated from 22 to 26 June, 2015 at the University Campus and by the respective study centres.

A remarkable event in the history of the University is the celebration of the birth anniversary of Professor Krishna Kanta Handiqui on 20 July, 2015 where the Krishna Kanta Handiqui Memorial Lecture, 2015 was delivered by Nobel Laureate Shri Kailash Satyarthi. He appealed to the youth of the State, the country and other nations to join in his campaign on the protection of deprived children.

With a view to fulfil its social obligation, the University organised an open opinion exchange programme on the theme "Crisis of Vernacular Medium Educational Institutions: Responsibilities of Teaching Community".

The University celebrated its 10th Foundation Day on 11 December, 2015. The occasion bears special significance on account of presentation of Krishna Kanta Handiqui National Award, 2015 to eminent space scientist Professor Jitendra Nath Goswami and the Krishna Kanta Handiqui State Open University National Fellowship, 2015 to the internationally acclaimed film director and Padma Bhushan recipient, Shri Jahnu Barua.

KKHSOU understands its responsibility to the people and the testimony to this is the inauguration of the Vision Document: 2030 where the University set a goal to mark its presence as a Peoples' University.

Some other events which provides the valuable inputs to the University are-

- Workshop on Home Assignment ;
- TESS- India workshop;
- National Conference on Social Sector Development and Governance Issues in the North- East;
- Jyoti- Sangeet Competition;
- Celebration of World Philosophy Day;
- Open forum discussion on the Educational Institutions with Medium of Instruction in the Mother Tongue and the Social Responsibility towards this crisis.
- Village Development Initiative to establish a link between community and the University.

Participation in Workshop and Conferences

During the period, the officials of the University participated in different workshops and conferences to gain first- hand information on different aspects of the University Management, Problem of open universities, OER Policy, New Educational Policy and

Enhancing Teacher Education through School based support in India.

In the period 2015-16, the University made a strong move by collaborating with the following institutions of national repute –

- National Skill Development Corporation (NSDC) for introducing skill based training as a part of the undergraduate and postgraduate programmes of the University;
- National Institute of Open Schooling (NIOS);
- United Nations Children's Emergency Fund (UNICEF);
- The Institute of Chartered Financial Analysts of India University, Tripura (ICFAI University) under which the self-learning materials of the D. El. Ed. Programme run by the University will be used by the ICFAI University, Tripura.

The Centre for Internal Quality Assurance (CIQA) of the University is actively engaged in quality enhancement. The cell proposed workshops for discussing the pattern of question papers for different degree/ diploma/ certificate programmes and make a strong point for holding faculty seminars to encourage individual, as well as group activity.

In the area of Learner Support Services, the University is continuously providing support services to the learners through its website, e-bidya, open access journals search engine and multi- media section of the University.

Study Centres act as bridge between the University and the learners. In order to make this important link more vibrant, the University

organised a series of workshops on the management of Study Centres of KKHSOU to address the issues related to effective management and functioning of the study centres. During the period of 2015-16, five (5) such workshops were organised by geographically segmenting the study centres on the basis of districts covering Kamrup (Metro), Kamrup (Rural), Lakhimpur, Dhemaji, Cachar, Hailakandi, Karimganj, Bongaigaon, Goalpara, Dhubri, Kokrajhar, Chirang, Dibrugarh and Tinsukia districts.

In the academic session that begins from July, 2015, a total number of 25,286 learners were enrolled in the first semester of various programmes. The University declared the results of final semester for various Master Degree Programmes, Post Graduate Diploma, Diploma and Certificate programmes.

With clear vision and mission, KKHSOU is marching ahead. A little has been achieved and more requires to be done in the future significant progress academic, administration, study centre management, learner support and examinations. The future is full of challenges. We view the opportunities embodied in the challenges. With past experiences, resources to its advantage and cooperation from people engaged in different KKHSOU study centres, learners and the society at large, form the strength to overcome the weaknesses of the University.

KEY OFFICIALS

Chancellor

Shri Padmanabha Balakrishna Acharya, His Excellency the Governor of Assam

Vice-Chancellor

Dr. Hitesh Deka

Registrar

Shri Rajat Baran Mahanta

Dean (Academic)

Dr. Arupjyoti Choudhury

Dean (Study Centre)

Dr. Dibyajyoti Mahanta

Director, CIQA

Professor Aniruddha Deka

Controller of Examinations

Dr. Guruprasad Khataniar

Finance Officer

Shri Bishnu Chakraborty

Deputy Registrar (Administration)

Dr. Ratul Kr. Patowary

Deputy Registrar (Academic)

Dr. Limpon Bora

Deputy Registrar (Examination)

Shri Arabinda Saikia

Secretary to the Vice-Chancellor and Public Relations Officer

Shri Sachindra Nath Misra

Assistant Registrar

Dr. Kanta Chakravarty

Assistant Registrar (Examination)

Shri Kashyap Mahanta

Assistant Registrar (SLM)

Dr. Samar Bhattacharya

Assistant Registrar (Study Centre)

Shri Birinchi Bora

Systems Analyst

Shri Binod Deka

Assistant Regional Director (Regional Centre, Jorhat)

Dr. Bipul Das

Library In-Charge

Dr. Prasenjit Das

COMMITTEES of KKHSOU

PRINCIPAL AUTHORITIES

BOARD OF MANAGEMENT

Chairperson

Dr. Hitesh Deka, Vice-Chancellor, KKHSOU

Members

The Commissioner and Secretary to the Government of Assam, Higher Education Department

The Commissioner and Secretary to the Government of Assam, Finance Department

Sri Keshab Mahanta, MLA

Sri Abdul Muhib Mazumdar, MLA

Professor T.R. Taid, Former Director, Secondary Education, Assam

Mrs Ahalya Gogoi, Former Professor, Dept. of Mathematics, Pragjyotish College, Guwahati

Professor Indu Mohan Das, Former Dean, Faculty of Science, Gauhati University

Dr. Lokendra Prasad Deka, Former Managing Director, Assam Livestock and Poultry Corporation

Prof. P K Goswami, Vice Chancellor, Assam Science and Technology University

Dr. P K Choudhury, Former Advisor to the CM, Govt of Assam

Dr. Arupjyoti Choudhury, Dean (Academic), KKHSOU

Dr. Dibyajyoti Mahanta, Dean (Study Centre), KKHSOU

Member- Secretary

Sri Rajat Baran Mahanta, Registrar, KKHSOU

ACADEMIC COUNCIL

Chairperson

Dr. Hitesh Deka, Vice-Chancellor, KKHSOU

Members

Sri Rajat Baran Mahanta, Registrar, KKHSOU

Dr. Dibyajyoti Mahanta, Dean (Study Centre), KKHSOU

Dr. Smritishikha Choudhury Barman, Assistant Professor, KKHSOU

Dr. Prasenjit Das, Assistant Professor, KKHSOU

Member-Secretary

Dr. Arupjyoti Choudhury, Dean (Academic), KKHSOU

FINANCE COMMITTEE

Chairperson

Dr. Hitesh Deka, Vice-Chancellor, KKHSOU

Members

Dr. P. K. Choudhury, Member, Board of Management

Sri Keshab Mahanta, Member, Board of Management

Sri Rajat Baran Mahanta, Registrar, KKHSOU

Member-Secretary

Sri Bishnu Chakraborty, Finance Officer, KKHSOU

STATUTORY BODIES

EXAMINATION COMMITTEE

Chairperson

Dr. Hitesh Deka, Vice-Chancellor, KKHSOU

Members

Dr. Dibyajyoti Mahanta, Dean (Study Centre), KKHSOU

Prof. Aniruddha Deka, Director, CIQA, KKHSOU

Convenor

Dr. Guruprasad Khataniar, Controller of Examinations, KKHSOU

PLANNING and DEVELOPMENT COMMITTEE

Chairperson

Dr. Hitesh Deka, Vice-Chancellor, KKHSOU

Members

The Commissioner and Secretary to the Government of Assam, Higher Education Department

Sri Bishnu Chakraborty, Finance Officer, KKHSOU

Dr. Arupjyoti Choudhury, Dean (Academic), KKHSOU

Dr. Dibyajyoti Mahanta, Dean (Study Centre), KKHSOU

Member-Secretary

Sri Rajat Baran Mahanta, Registrar, KKHSOU

TENDER COMMITTEE

Chairperson

Dr. Hitesh Deka, Vice-Chancellor, KKHSOU

Members

Professor T. R. Taid, Member, Board of Management

Professor I. M. Das, Member, Board of Management

Convenor

Sri Bishnu Chakraborty, Finance Officer, KKHSOU

RADIO ADVISORY COMMITTEE

Chairperson

Dr. Hitesh Deka, Vice-Chancellor, KKHSOU

Members

Mr. A.K. Jain, Representative from Community

Sri Rajat Baran Mahanta, Registrar, Station Director, i/c

Prof. Aniruddha Deka, Director, CIQA, KKHSOU

Member- Secretary

Dr. Arupjyoti Choudhury, Dean (Academic), Station Manager, i/c

Annual Report Preparation Group 2015-16

Chairperson: Dr, Kanta Chakravarty

Convenor: Dr. Devajeet Goswami

Member: Dr Chayanika Senapati

Ms. Antara Mahanta Barua

Ms. Pallavi Gogoi

Ms. Sarmistha Rani Baruah

Ms. Sruti Sruba Bharali

Sri Binod Deka

Special Invitee: Shri Jyoti hataniar (Publication consultant)

FACULTY RESOURCES: SCHOOLS AND DEPARTMENTS

Surya Kumar Bhuyan School of Social Sciences

Department of Economics

Bhaskar Sarmah, MA, MBA, B.Ed.,
PGDDE
Subhashish Gogoi, MA

Department of Education

Ritimoni Bordoloi, MA, B. Ed., Ph. D
Indrani Kalita, MA, B. Ed.

Department of History

Priti Salila Rajkhowa, MA, B.Ed.
Sukmaya Lama, MA, Ph.D

Department of Philosophy

Bhaskar Bhattacharyya, MA, Ph.D

Department of Political Science

Abhijit Bhuyan, MA, Ph.D
Jahnabi Devi, MA

Department of Sociology

Dola Borkataki, MA
Stuti Parasar, MA
Gargi Gayan, MA

Department of Social Work

Mridusmita Duarah, MSW

Department of Teacher Training

Nazibar Rahman, MA (Quadruple),
M.Ed, M.Phil, LLB

Devajani Duarah, MSc, M.Ed., M.Phil
Tarali Pathak, MA, B.Ed.
Dopati Choudhury, MA, B.Ed, M. Phil

Padmanath Gohainbaruah School of Humanities

Department of Assamese

Neeva Rani Phukan, MA (Double), Ph.D
Mrinal Jyoti Goswami, MA, M.Phil, Ph.D

Department of English

Prasenjit Das, MA, B.Ed, PGCTE,
PGDDE, Ph.D
Pallavi Gogoi, MA
Chayanika Roy, MA, B.Ed, M.Phil

Department of Sanskrit

Indrani Deka, MA, MPhil, Ph.D

Maniram Dewan School of Management

Department of Commerce

Devajeet Goswami, M. Com
Dipankar Malakar, M. Com

Department of Management

Smritishikha Choudhury Barman, MBA,
Ph.D
Chayanika Senapati, MBA, Ph.D

Bhupen Hazarika School of Mass Communication

Department of Mass Communication

Trisha Dowerah Baruah, MAJMC, Ph.D

Guru Prasad Das School of Vocational Studies

Department of Agricultural Science

Professor Aniruddha Deka, M.Sc. (Agri),
Ph.D

Sarmistha Rani Baruah, M.Sc.(Agri), Ph.D

Department of Electronics

Antara Mahanta Barua, M.Sc., M.Tech

Department of Instrumentation

Nabankur Pathak, M.Sc., Ph.D

Hiranya Chandra Bhuyan School of Science and Technology

Department of Computer Science

Tapashi Kashyap Das, M.Sc., Ph.D
Sruti Sruba Bharali, M.Tech

Department of Mathematics

Harekrishna Deka, M.Sc.

UNIVERSITY INFRASTRUCTURE

The University is functioning from its permanent campus at Patgaon, Rani Gate, Guwahati. The city office of the university is located at Housefed Complex, Last Gate, Dispur, Guwahati and is functioning from four blocks encompassing Administrative, Examination and two Academic blocks.

Serial No	Campus	Area Covered (sq ft)	No of rooms	ICT Support
1	Main Campus	68,000	93 (including cubicles)	NKN and RailTel Connectivity
2	Regional Centre	1,872	7	Broadband

The Jorhat Regional Centre (JRC), under KKHSOU was established on 1st December, 2013. It was established to assist the Study Centres of Five Upper Assam Districts namely- Golaghat, Jorhat, Sivasagar, Dibrugarh and Tinsukia. At present, there are 67 (Sixty Seven) Study Centres under JRC. The main functions and responsibilities of the JRC as notified by the University vide Notification No. KKHSOU/ Regional Centre/21/2012/43/dated 24-06-2014 are classified under the following heads: Assistance to Learners, Assistance to Study Centres, Assistance to University and Monitoring Functioning of Study Centres.

Besides the above mentioned responsibilities, the JRC Staff has successfully accomplished the responsibilities of various Examinations' Evaluation Zones (from BPP to Degree 6th Semester).

The University has two in-built study centres located at Rani campus and Housefed complex. The two study centres initiated by KKHSOU at Rani and Housefed Complex are offering certain academic programmes in the areas of Computer Science, Library Science and Management.

Academic Infrastructure:

- Central Library
- Computer Facilities
- Internet facilities
- Computer Lab
- Classroom

ACADEMIC PROGRAMMES

Surya Kumar Bhuyan School of Social Science

Diploma Programmes :

- Library and Information Science (DLIS)
- Elementary Education (D.El.Ed.)

Bachelor's Degree Programmes:

- Bachelor of Arts (BA)- Major in Economics, Education, History, Political Science, Philosophy, Sociology.
- Bachelor of Arts (BA)- Pass

Master's Degree Programmes :

- Master of Arts in Education
- Master of Arts in Political Science
- Master of Arts in Sociology
- Master of Social Works (MSW)

Bachelor Preparatory Programme (BPP)

Padmanath Gohainbaruah School of Humanities

Diploma Programmes :

- Creative Writing in English (DCWE)
- Sanskrit Learning (DSL)

Bachelor's Degree Programmes:

- Bachelor of Arts (BA)- Major in Assamese, English, Sanskrit
- Bachelor of Arts (BA)- Pass

Master's Degree Programmes :

- Master of Arts in Assamese
- Master of Arts in English

Bachelor of Preparatory Programme (BPP)

Bhupen Hazarika School of Mass Communication

Diploma Programmes :

- Journalism & Mass Communication (DJMC)
- Assamese Journalism (DAJ)
- Diploma in Audio Recording & Editing (DARE)

Bachelor's Degree Programmes:

- BA (Journalism and Mass Communication)

Master's Degree Programmes :

- Master of Arts (Mass Communication)

Post Graduate Diploma Programmes:

- Broadcast Journalism (PGDBJ)
- Mass Communication (PGDMC)

Bachelor of Preparatory Programme (BPP)

Maniram Dewan School of Management

Diploma Programmes :

- Tourism Management (DTM)
- Hotel Management (DHM)

Bachelor's Degree Programmes:

- Bachelor of Commerce (B.Com)
- Bachelor of Business Administration (BBA)

Master's Degree Programmes :

- Master of Business Administration

Post Graduate Diploma Programmes:

- Business Management (PGDBM)
- Tourism and Hospitality Management (PGDTHM)
- Human Resource Management (PGDHRM)

Bachelor of Preparatory Programme (BPP)

Hiranya Chandra Bhuyan School of Science and Technology

Bachelor's Degree Programmes:

- Bachelor of Computer Application (BCA)

Post Graduate Diploma Programmes:

- Computer Application (PGDCA)

Master's Degree Programmes:

- Master of Computer Application (MCA)
- Master of Science in Information Technology (MSc. IT)

Certificate Programmes:

- Computer Application (CCA)

Diploma Programmes:

- Computer Application (DCA)

Guru Prasad Das School of Vocational Studies

Certificate Programmes:

- Mobile Phone Repairing (CMPR)
- Maintenance and Repairing of Audio Video Equipments (CMRAE)
- Maintenance and Repairing of Electronic Domestic Appliances (CMREDA)
- Computer Hardware (CCH)
- Computer Networking (CCN)
- Repair and Maintenance of Refrigerator and Air Conditioner (CRMRA)
- Welding and Cutting (CWC)
- Two/Three Wheeler Repairing and Maintenance (CRMW)
- Electrical House Wiring (CEW)
- Commercial Goat Repairing (CCGR)
- Scientific Piggery Farming (CSPF)
- Scientific Duck Farming (CSDF)
- Scientific Layer Farming (CSLF)
- Scientific Broiler Farming (CCBF)
- Commercial Nursery Management for Horticulture Crops (CCNMA)
- Scientific Tea Cultivation and Plantation Management (CSTCPM)

- Apiculture (CA)
- Garment Designing and Construction (CGDC)
- Security Personal (CSP)

Diploma Programmes :

- Computer Hardware and Networking (DCHN)

Besides, the university has been offering vocational training programmes in a number of trades through some selected Polytechnics and Industrial Training Institutes (ITI) to encourage the youth to develop self-entrepreneurship and to take up different jobs. These programmes are offered in collaboration with the Directorate of Technical Education and the Directorate of Employment and Craftsmen Training. The trades are mainly Basic Computer, Hardware & Networking, Auto Cad, Tally, Basic Graphic & Animation, Spoken English & Communication Skills, Office Assistant, Basic Electronic, Electrical House Wiring, Basic Automotive Repair, Plumbing & Sanitation, Welding & Steel Fabrication, 4-wheeler Petrol/Diesel mechanics, Basic of Beauty & Hair dressing, Facial, Hair Cutting specialist, Makeup artist, Mehandi, Cutting & Tailoring. Seven institutions involved in this programme are ITI Barpeta, ITI Dhansiri, ITI Haflong, ITI (Women) Guwahati, Assam Engineering Institute Guwahati, Nowgaon Polytechnic and Prince of Wales College of Engineering and Technology, Jorhat.

ICT Enabled Programmes

The idea behind the ICT Programmes was to present the existing ODL system with an enhanced approach leveraging the strengths of ICT to enable better learning objectives in the quality of education imparted to the learners and keeping abreast of the times.

During the period of 2015-16, KKHSOU ICT Enabled Programmes continued to accept admissions in 6 professional programmes :

- | | | |
|----|-----------------------------------|----------|
| a) | Master of Business Administration | (MBA) |
| b) | Master of Computer Application | (MCA) |
| c) | Master of Science- IT | (MSc-IT) |
| d) | PGD in Human Resource Management | (PGDHRM) |
| e) | PGD in Business Management | (PGDBM) |
| f) | PGD in Computer Application | (PGDCA) |

Services offered:

The learners of ICT Enabled programmes were offered the following services during the year 2015-16:

- a) Online enquiry & admission form submission.
- b) Printed SLM to all new learners.
- c) Learning Management System (LMS) to all learners for 'Digital Content' to supplement SLM.
- d) Dedicated student portal for all learners to interact/communicate with the university.
- e) Content loaded Micro SD Cards to those learners who opted for off-line content access.
- f) Student helpline and student support ticketing system

The learners of KKHSOU ICT Enabled Programmes are provided with rich digital contents aligned with the actual syllabus of the programmes. Here is a snapshot of the statistics:

Sl No	Programme	No of Videos
1	MBA	97
2	MCA	126
3	MSc-IT	136
4	PGDBM	97
5	PGDCA	136
6	PGDHRM	64

Virtual Live Classes Conducted:

Virtual classes are conducted extensively at least one per subject per month for better interaction and engagement with learners.

LEARNERS' SUPPORT SERVICES

Learner Support Services (LSS) constitute the most important component of the Open and Distance Learning system. The University provides self-learning print materials, audio-video programmes and counselling sessions to the learners along with Information and Communication Technology (ICT) based learner support services. The university also provides audio CDs to visually impaired learners. Video classes and academic discussions are produced and uploaded at You Tube and University's website.



KKHSOU Website: KKHSOU has developed a full-fledged website (www.kkhsou.in) with a view to providing all necessary information regarding the University. The website includes the customised study centre search facility based on district or academic programme-wise. The Website is also equipped with the social networking site like Facebook (<http://facebook.com/kkhsoucitycentre>) to interact with the learners, faculty members and other people.

e-BIDYA: An e-learning portal by the name of e-BIDYA is available as a digital repository where the study materials are uploaded for the benefit of the learners. All the study materials of the programmes (including BPP, Degree, Diploma, Master Degree, Certificate etc) can be accessed in this web-portal.

Open Access Journals Search Engine (OAJSE): The OAJSE (www.oajse.com) can be used to browse and search 4,775 Open Access Journals from rest of the world excluding India, 532 journals from India, and 32 Indian Open Access Institutional Repositories. It provides all essential details about Central Library, KKHSOU including access to electronic library, Online Public Access Catalogues (OPAC), and subscribed journals and databases.

IT Section

The initiatives taken by the IT Section of the University is playing a major role in presenting the access to the University over the web and to provide University information to all the stakeholders immediately.

- The University is required to communicate continuously with the study centres and learners spread across different geographical



areas. Most importantly the examination notice, examination routine, issue of admit cards, notification of exam centres, various information to the study centres etc. all are required to communicate at the earliest. All these information are communicated through University's website www.kkhsou.in through News Management Module.

- Anyone can subscribe for sms / mail based news from KKHSOU through the web portal. Till March, 2016 around 1200 learners have successfully subscribed through the website.
- Considering the large number of study centres across the state of Assam and the different academic programmes available in these study centres, the IT Section created a database of study centre to provide the necessary information to the learners. Through study centre search facility incorporated in the website, anyone can search the study centre and academic programmes on the basis of districts and academic programmes and can locate the study centre through google map.
- The IT Section has developed Android based app 'KKHSOU Smart' to provide easy access to the learners. This app can be downloaded from the University's website to check examination routine and results. Besides that, the learners can download the assignments, watch or read the audio-video study materials and can tune to internet radio of the University from their mobile or tablet through this app.

[<http://www.kkhsou.in/web/ForAndroidApp/androidappsweb/>]

- Horizon, newsletter of the University and the latest prospectus of the University are made available in e-format. Anyone can browse these documents anytime from anywhere. [<http://www.kkhsou.in/books/prospectus15-16/b1.php#page/1>]

Multimedia Production Unit

The Multimedia Production Unit (MPU) performs various activities by amalgamating different forms of media in teaching-learning process. The MPU of the University produces academic programmes in audio as well as in audio-visual format.

- *Ekalavya Programme*: The Multimedia Production Unit produces a weekly educational audio programme named as 'Ekalavya' where interviews and experiences of some eminent and renowned personalities of the State broadcast by All India Radio, Guwahati and Dibrugarh simultaneously on every Saturday and Sunday.

For the year 2015 -2016, about 44 programmes are prepared for Ekalavya. Following are some of the significant discussions -

Homen Borgohain: Self Independence and Social Responsibility

The one and half hour long programme was a discussion on his writings apart from providing suggestions on how to provide children with moral teaching at home, responsibilities of parents, teachers etc. According to him, one should have personal desires and priorities but he or she should also feel responsible towards the society.

Jadav Payeng: Our Duties and Responsibilities Towards Forest Conservation

The main thrust of this discussion is the relevance of planting trees, conserving wild animals etc. He also highlighted how he became interested in growing plants and creating a forest.

Dr. Lakhyahira Das: Significance of Education, Value Education, Art and Culture in a Person's Life

Eminent educationist Dr. Lakhyahira Das has illustrated importance of value education in everyone's lives. According to her, education can make one's life beautiful as it is a lifelong activity. Dr. Das also noted that since culture is the backbone of every community, we cannot diminish the significance of art and culture in enlightening our lives.

Eli Ahmed: Relevance of Children Literature

Children are accustomed to a special environment right from their infancy. Songs, prayers, stories etc. provides moral education and requisite environment to the children. Child literature should comprise of qualities that are relevant to them according to their age. A child needs to be introduced to shapes and sizes initially and then to letters or numbers. The kind of education to be delivered to children at homes or schools in order to develop their mind and health has been properly discussed by Eli Ahmed in the programme.

Neel Pawan Baruah: Effect of Paintings in Developing Human mind

The programme is about art and paintings, how and when to encourage children for it, objects to be drawn, importance of colours etc. This programme has also put forward few factors required for influencing children towards painting. The journey, experience and reminiscences of Neel Pawan Baruah in being a successful artist and painter have been discussed in this programme.

- *Audio programmes:* The Unit also produces different academic programmes in accordance with the University's curriculum for the benefit of the learners. Faculties from the University, as well as, different institutions participate in the programme to talk about a particular subject. These programmes are mostly in talk or discussion format. More than 700 audio programmes have been produced till date and are available at the MPU and the University's website.
- *Video programmes:* In accordance with the audio programmes, a number of programmes are produced in video format. Noted academicians, journalists, faculties, social workers, researchers, writers, film makers etc. have come to the studio and discussed on various socially relevant topics. These programmes are recorded, edited, and finally produced by the MPU. There are more than 250 such video programmes some of which are uploaded in YouTube and are also available in the University's website. All the audio and video programmes are also produced in CDs and DVDs and provided to the study centres.
- *Audio CDs for visually impaired learners:* There are about 20 visually impaired learners who are pursuing their higher studies in KKHSOU. The learners face great difficulties in accessing the traditional modes of learning unlike other learners. As such, the University has come up with the decision to provide the learners with audio CDs to overcome their difficulties

in learning. Now such learners are continuing their studies and are content with this initiative of the University.

Radio Phone-in Programme

It is an innovative learner support service provided by the Krishna Kanta Handiqui State Open University for the better understanding of the issues related to the functioning of the University through its Study Centres. The main objective of the phone-in programme has been to answer the queries of the distant learners, as well as, the general public with regard to the University's activities and programmes. The three live-phone-in-programmes are-

- Live Phone- in programme on every Thursday by AIR from 9:15 to 10:15 a.m.
 - Live Phone- in programme on every 1st Sunday by AIR at 12:30 p.m.
 - Live phone-in programme everyday by Community Radio, KKHSOU from 5.00 to 6 p.m.
-

UNIVERSITY ACTIVITIES

Open Opinion Exchange – An Initiative of KKHSOU on “Development of Ethnic Languages and Literature: A Visionary Approach”



Social existence requires both co-operation and collaboration. Harmony in social life can only be achieved with an accommodating approach. Contemporary society in Assam requires a developmental approach towards the ethnic languages and literatures of the region. There must be a platform to exchange views between the university and society. This was evident in the *Mukali Mat Binimoy* (Open Opinion Exchange) organised by the university on 17 May, 2015 in Guwahati. The theme of the discussion was “Development of Ethnic Languages and Literature: A Visionary Approach”.

The programme was attended by representatives of all the ethnic literary associations and respective students’ organisations of the State.

The deliberations made it clear that this university could build a platform of meaningful exchanges. The participants acknowledged the effort undertaken by the KKHSOU to organise such an open exchange programme as no such efforts were noticed earlier in the field of higher education. The discussions arrived at the following conclusions:

- a. Introducing the teaching of all ethnic languages of the State in a phased manner so that a meaningful cultural exchange can take place. In the initial phase, the University desires to introduce the teaching of three ethnic languages in the form of diploma course. The three languages namely, Bodo, Mising and Deori.
- b. Procurement of books published by all ethnic literary associations for the University library as resource materials for further research and their preservation.
- c. The University would act as a catalyst to initiates a process of compiling a multi-lingual dictionary. However, the University realises that this immensely relevant exercise cannot materialise unless an effective group of editors selected by the concerned ethnic literary organisations come forward to work closely with the University.

The University believes that if these observations are realised in the years ahead,

the social responsibility of the institution will be significantly enhanced in the best possible way.

Celebration of International Yoga Day



On the occasion of International Yoga Day, a Workshop cum Lecture was organised at the Headquarters of KKHSOU on 21 June, 2015. Dr. Santanu Roy Choudhury, Associate Professor, Pragjyotish College and Guest Faculty, Purbanchal Yoga College delivered a lecture on the relevance and benefits of yoga. In discussing its definition and significance, Dr. Roy Choudhury traced the history of yoga from the ancient to the present times. He discussed about the varied theories on its origins, different forms of yoga, scientifically proven levels of yoga, effects of yoga postures or *asanas*, various schools of yoga, present day yoga institutes across the country, the popularity of yoga practices abroad, the considerable standardisation of the form and the gradually developing levels of awareness in the country.

Dr. Hitesh Deka, the Vice Chancellor, KKHSOU spoke on the occasion regarding the significance of Yoga and its benefits together with the laudable initiative of the honourable Prime Minister of India that had led to the declaration of the International Day of Yoga on 21 June every year.

Swachh Bharat



KKHSOU observed the Swachh Bharat week from 22 – 26 June, 2015. A cleanliness drive was undertaken in the premises of the University involving all its staff and key officials. Study centres of the university also observed the week in their respective centres.

Krishna Kanta Handiqui Memorial Lecture

The Krishna Kanta Handiqui Memorial Lecture 2015 was delivered by Nobel Laureate Shri Kailash Satyarthi on the occasion of the 117th birth anniversary of Krishna Kanta Handiqui at Pragjyoti ITA Centre, Machkhowa, Guwahati on 20 July 2015.

Hon'ble Chief Minister Shri Tarun Gogoi and Hon'ble Union Minister of State Shri Sarbananda Sonowal were the guests of honour in the programme. Hon'ble Vice-Chancellor of KKHSOU, Dr. Hitesh Deka presided over the meeting.

The Vice Chancellor, KKHSOU in his welcome address highlighted the fact that the occasion was a special day as it was marked by the significance of a special personality, Sri Krishna Kanta Handiqui.

Addressing the gathering, the Chief Minister of Assam Shri Tarun Gogoi, observed that education



plays a pivotal role in resolving the problems of deprivation and exploitation of children, all sorts of conflicts, vis-à-vis man-animal, man-nature, poverty, illiteracy, unemployment, insurgency, and fundamentalism.

Speaking on the occasion, Hon'ble Union Minister of State, (Sports & Youth Affairs), Shri Sarbananda Sonowal said the country has a huge youth power that can raise India as a force to be reckoned with. Shri Sonowal urged the authorities of the University to introduce Sports Science and Physical Education as subjects in the curriculum.

Nobel Laureate Shri Kailash Satyarthi said the youth have the power to bring about changes in the world and to free bonded child labour from the clutches of traffickers. In this context, he called upon the youth of the state, the country and other nations to join in his ambitious campaign on the protection of deprived

children. He called upon universities to bring about innovations in order to maintain excellence in education. He pointed out that Education must be qualitative and inclusive and should ensure equality.

Open Opinion Exchange –An Initiative of KKHSOU on Crisis of Vernacular Medium Educational Institutions: Responsibilities of Teaching Community



KKHSOU conducted a discussion in an open forum on “Crisis of Vernacular Medium Educational Institutions: Responsibilities of Teaching Community” on 30 August 2015 where teachers of various educational levels (Primary to University) and various organisations were present. In this discussion, the teaching community expressed their views on conservation and improvement of the dilapidated condition of the vernacular medium educational institutions of the state. It was agreed upon that all sections of the society should come forward with the determination to address the crisis of vernacular medium educational institutions. The discussion also stressed that the Government should come forward to declare the educational institutions which have completed 100 years of their existence

as *heritage institutions*. A special financial package may be sought from both the State and Central Governments.

Workshop on Home Assignment

With an emphasis on the planning and preparation of home assignments, a workshop was conducted by Professor P.K. Biswas, Faculty of Staff Training and Research Institute of Distance Education (STRIDE), IGNOU, New Delhi at the University headquarters on 30 August 2015. After a briefing by Dr Arupjyoti Choudhury, Dean (Academic), KKHSOU, Professor Biswas discussed and interacted with the members of the faculty members on the purpose of assignments, guidelines for preparation of assignments, planning question patterns, minimising variability in preparation, timely evaluation or feedback, meaningful tutor-comments, constructive teaching points, remedial suggestions, formulation of grades, identification of weak areas and offering suggestions for the present University house style of assignment preparation.

TESS-India Workshop



Teacher Education through School-based Support in India (TESS-India) organised one day workshop on 14 October, 2015 with the initiative of KKHSOU. Members of the faculty of the University participated in the workshop with a view

to understand the principles for writing effective distance learning materials, familiarize oneself with the open university learning design materials, analyse distance learning activities in terms of the learning principles and to develop ideas for improving KKHSOU study materials. The workshop was conducted by Dr. Clare Susan Lee and Ms Kris Stutchbury, both working as Lecturer in the Faculty of Education and Language Studies, Department of Education, UK Open University. The resource persons highlighted the importance of having an 'Activity Planner' which would go a long way in helping the learners to chart out a plan of approach for undergoing academic work. They classified the 'Activity Planner' into seven categories - Assimilative, Finding and Handling Information, Communication, Productive, Experiential, Interactive/Adaptive and Assessment.

National Conference on Social Sector Development and Governance Issues in the North East



The university organised a National Conference on Social Sector Development and Governance Issues in the North-East from 28 - 29 November, 2015 at Don Bosco Institute, Kharghuli with financial assistance from Indian Council of Social Science Research – North Eastern Regional Centre. A

number of thought provoking research papers were presented in the conference covering the sub-themes, namely, Issues in Health and Wellbeing, Education and Capacity Building, Social Security and Inclusive Growth, Environmental and Sustainable Development Issues, Issues in the Informal Sector and Service Delivery and Governance. In addition to this, six key note addresses, one invited paper and two panel discussions were held. The key note speakers were Professor Ramesh Chandra Deka, Director, AIIMS, Professor Swaraj Basu, IGNOU, Professor Atul Sarma, Former Vice Chancellor, Rajib Gandhi University, Professor Arupjyoti Choudhury, Dean (Academic), KKHSOU, Professor Nayan Sharma, Department of Water Resource Development and Management, IIT Roorkee and Professor Kalyan Das, Professor Omeo Kumar Das Institute of Social Change and Development, Guwahati. Professor Manjulika Srivastava, Staff Training and Research Institute of Distance Education, IGNOU spoke on the theme of "Higher Education and Capacity Building" as a invited speaker. Two panel discussions on the themes of "State and Social Security: Retreat or Return?" and "Living with the Environment: Issues and Challenges" were held.

Jyoti Sangeet Competition



Sangeet among the learners of the University on 6 December 2015. The main aim of organising the competition was to promote a peer culture among the learners. The Hon'ble Vice Chancellor of KKHSOU, Dr. Hitesh Deka announced that such an event will be organised every year on the first Sunday preceding the Foundation Day celebration on 11th December to celebrate the creations of some great musicians of the State like Bishnu Prasad Rabha, Jyotiprasad Agarwalla, Dr. Bhupen Hazarika and others. Such cultural events are expected to boost the abilities of the learners while giving them a platform to showcase their talent.

Celebration of Foundation Day



On the occasion of the 10th Foundation Day of KKHSOU, Krishna Kanta Handiqui National Award and Krishna Kanta Handiqui National Fellowship for the year 2015 were presented to eminent space scientist, Professor Jitendra Nath Goswami and internationally acclaimed film director and Padma Bhushan recipient, Jahnu Barua respectively on 11 December 2015. His Excellency, the Governor of

Arunachal Pradesh, Sjt. Jyotiprasad Rajkhowa was the Chief Guest on the occasion which was presided over by the Hon'ble Vice Chancellor of KKHSOU, Dr. Hitesh Deka. The awards, which have been instituted in 2015, aims to encourage and provide invaluable support to individuals who have excelled in different walks of life.

The National Award includes a memento, a citation and a cheque of Rs. Five (5) lakh whereas the National Fellowship includes a citation, a memento and a cheque of Rs. Twelve (12) lakh for two year.

Dr. Jatindra Nath Goswami, lauded the role of the University in living up to its motto of 'Education Beyond Barriers' by providing education to the jail inmates free of cost. Dr. Goswami further said that one must do those things that will have a leave a mark in the society. Dedicating the award to the people who managed to make a deep impact in his life - his teachers at Cotton College and Tata Institute of Fundamental Research, Dr. Goswami, time and again stressed on the fact that the present day youth are the architect of the future.

Shri Jahnu Barua on receiving the fellowship said that he was indeed very fortunate enough to get the love and support of his loved ones who kept him grounded and helped him in chasing his dream. While congratulating the winner of the respected awards, His Excellency, the Governor of Arunachal Pradesh, Sjt. Jyoti Prasad Rakjhowa mentioned that he considers the two illustrious sons of the region, Dr. Goswami and Sri Barua, as ‘Asom Ratna’ as they have managed to trudge towards the path of greatness in the face of adversities.



Celebration of World Philosophy Day

A lecture programme was organised on the occasion of World Philosophy Day on 31 December, 2015 at the University headquarters at Rani, Patgaon. The lecture was delivered by Professor Sibnath Sarma from the Department of Philosophy, Gauhati University on “Philosophy of Wisdom with a Focus on Indian Culture”. Professor Sarma in his deliberation made a significant distinction between knowledge and applied knowledge or wisdom and stressed on the latter form of knowledge for the betterment of the society. In the context of culture, he highlighted that it is important to know our roots properly in order to embrace and interact with other cultures. As a part of the programme, three research papers were presented by the faculties of KKHSOU from different perspectives and disciplines were presented under the chairpersonship of Dr. Sakuntala Bora from the Department of Philosophy, Gauhati University.

Open forum: Crisis of the Educational Institution with Medium of Instruction in the Mother Tongue and the social responsibility towards this crisis

Dr. Amarjyoti Choudhury, former Vice Chancellor, Gauhati University in his inaugural speech said that the philosophical aspect of language works for overall upliftment of society and humanity at large. Specially, in a diversified region like the North Eastern region, language has much to do in preserving the diverse socio-cultural mosaic of this vibrant region.

Dr. Hiren Gohain, former Professor, Gauhati University stressed on the ill effects of globalisation upon the third world countries like India.

Vision Document : 2030



Krishna Kanta Handiqui State Open University in its collective vision, aims to emerge as one of the leading peoples' university in the region of North–East India and as “trans-national University” in the region of South East Asia. ‘Vision Document: 2030’ of KKHSOU was released jointly by the chief guest Dr. Mridul Hazarika, Vice Chancellor, Gauhati University and distinguished guest Professor Taburam Taid, former Director, Secondary Education, Guwahati on 30 March, 2016.

Dr. Hitesh Deka, Vice Chancellor, KKHSOU in his speech, expressed the collective aspirations of the university to translate the Vision Document into a positive reality through the implementation of a Strategic and Action Plan (SAP) that would encompass both the educational sphere of the North East India, as well as, the South East – Asian region within the next decade. Noting on the first impression of the university’s Vision Document, Dr Mridul Hazarika, in his inaugural speech appreciated the optimism and collective strength of

the KKHSOU family for its progressive approach towards chartering new goals and pathways that would determine the future of the university and the society in the near future.

In the speech that followed, Professor Taburam Taid provided an insight on the significance of a strategically implemented Vision Document with a global perspective while maintaining the regional focus on the philosophy of the Look East Policy.

Village Development initiative

One of the foremost objectives of the university is to craft a connection with the community in close proximity of its campus at Patgaon, Rani and work for the development of the neighbouring areas. Keeping this in view, the members of the faculty, with the guidance of the Vice Chancellor and Dean (Academic) has initiated a baseline study involving a few Master of Social Work (MSW) learners. The study, in the form of a socio-economic survey will help in receiving an overall picture on the needs and paucities of selected adjoining villages. The idea is to act as a connecting link and a facilitator between the government schemes and the beneficiaries at the grassroot level. The basic rights of the people need to be attended and this would be one of the vital objectives of this village development initiative. Furthermore, based on the needs identified through the findings of the survey, a plan will be formulated as to how the university can contribute to the development of the neighbourhood community.

Participations in Workshop/Conference

National Workshop on Management of University Administration

Dr. Limpon Bora, Deputy Registrar (Academic), Shri Arabinda Saikia, Deputy Registrar (Examinations) and Dr. Kanta Chakravarty, Assistant Registrar (Administration) attended a national workshop on “Management of University Administration” organised by Association of Indian Universities, New Delhi in collaboration with Bharathiar University, Coimbatore from 12 to 14 May, 2015 at Bharathiar University, Coimbatore. The workshop primarily focussed on academic and administrative issues related to the management of universities. Some of the important themes discussed in the workshop included highlighting management of universities in various aspects of academics and administration, industry-academia partnership, best practices in higher education, faculty exchange programme, Enterprise Resource Planning (ERP) solutions on university systems and financial management of state universities.

Association of Indian Universities (AIU) and All India University Vice-Chancellor’s Meet

Professor Arupjyoti Choudhury, Dean (Academic) participated in the 89th Annual General Meet of Association of Indian Universities (AIU) and Vice-Chancellors’ Meet as a representative of Vice Chancellor held from 23 to 25 May, 2015 at Lovely Professional University, Phagwara (Jalandhar) Punjab. During the course of the three-day interactions, a number of issues relating to

university education were discussed and deliberated upon. These issues and themes included – employability and skilling in higher education in the context of the national initiative on skilling India, quality assurance for excellence in higher education, global rankings and excellence in higher education, international collaboration and academic exchange for excellence in higher education and leveraging technology in higher education.

All Open University Vice Chancellor meet

The Hon’ble Vice Chancellor, KKHSOU Dr Hitesh Deka attended the meeting of the Vice Chancellors of all open universities organised by the Ministry of Human Resource Development, Government of India at New Delhi on 29 June, 2015. Issues, problems and challenges facing open universities in India were discussed and deliberated upon in the meet.

Meeting of Vice Chancellors of State Open Universities

The Hon’ble Vice Chancellor of KKHSOU, Dr. Hitesh Deka attended the meeting on “Open Educational Resources (OER): Policy and Implementation Issues” organised by Commonwealth Educational Media Centre for Asia (CEMCA), New Delhi in collaboration with Ministry of Human Resource Development (MHRD), Government of India, New Delhi on 4 September, 2015 at Chennai. The objective of the meeting was two-fold: to deliberate on the use, creation and adoption of Open Education

Resources for improving Quality, Access and Innovation on the one hand and to formulate a strategy for national and institutional OER Policy on the other. The Hon'ble Vice Chancellor of KKHSOU highlighted on the adoption of the OER policy by the University with respect to the benefits and challenges faced. As many as fifteen participants including Vice Chancellors and Representatives from various Open Universities were present at the meeting. Various recommendations emerged in the course of the meeting like setting up of a Quality Assurance Cell (QAC), the functioning of OER through Policy decision and the creation of OER Policy by each of the Open University, the sharing of OER among institutions amongst others.

Workshop on New National Education Policy

IGNOU had organised a workshop on ODL to incorporate elements relating to open and distance learning in the New National Education Policy in which Shri Rajat Baran Mahanta, Registrar of the University, participated on behalf of the Hon'ble Vice Chancellor.

Workshop on Enhancing Teacher Education through School based Support in India

A five-member team comprising Professor Aniruddha Deka, Director, CIQA, KKHSOU and four faculty members, namely, Dr.Nabankur Pathak, Dr.Tarali Pathak, Indrani Kalita and Chayanika Roy represented KKHSOU at the TESS-INDIA Open Universities Workshop on "Enhancing Teacher Education through School based Support in India" sponsored by the Open University, UK and the British Council held on 9 and 10 October, 2015 at New Delhi. The workshop mainly focused on the incorporation of OER materials for development of the school curriculum particularly in India. The workshop also emphasised on activity-based methods for teaching-learning process, as well as, the implementation of audio-visual materials designed by TESS-INDIA in Indian school curriculum to make the activities of teaching-learning process more interactive and motivating

COLLABORATIONS

Collaboration with National Skill Development Corporation (NSDC)

KKHSOU offers various skill based vocational programmes under the Guru Prasad Das School of Vocational Studies. The University deemed it necessary to work towards the improvement and upgradation of the ongoing programmes according to the National Skills Qualification Framework for the benefit of all the present and future learners of the University. The University also proposes to develop and launch new vocational programmes in the near future in conformity with the National Skill Qualification Framework with the expert guidance from the NSDC.

Accordingly, Krishna Kanta Handiqui State Open University and National Skill Development Corporation (NSDC) signed a Memorandum of Understanding (MoU) for introducing Skill Based Training as part of the Undergraduate and Postgraduate programmes of Krishna Kanta Handiqui State Open University in a phased manner. The University intends to introduce this skill-based training through certain selected accredited study centres of KKHSOU. The orientation seminars are underway at present to motivate the learners and the training programme shall begin shortly.

Collaboration with National Institute of Open Schooling (NIOS)

A collaborative initiative has been made between KKHSOU and NIOS. The two institutions can work together in achieving the

following objectives –

- ❖ To provide an alternative path for upward mobility of students from the school level to the University level.
- ❖ To create a wider network of Study Centres and develop mechanisms for sharing of resources so as to provide increased access to education, especially in the remote rural, tribal and disadvantaged areas of the North East.
- ❖ Identify and recognise the NIOS Accredited Institutions for Academic Courses as well as the NIOS Accredited Vocational Institutions for Vocational Educational Courses as KKHSOU Study Centres as per need and vice versa.

Collaboration with United Nations Children’s Emergency Fund (UNICEF)

A collaborative initiative of KKHSOU and UNICEF, Assam on “Experiments in Adolescent Participation– A Proposal for Collaborative Initiative of KKHSOU with UNICEF, Assam” has been made in this academic session. Three important components have been identified for this initiative and they are- reporting, street theatre and radio. These three components will be brought under one umbrella and the initiative will be conducted by the Mass Communication Department of KKHSOU in partnership with UNICEF.

Collaboration with The Institute of Chartered Financial Analysts of India University, Tripura ICFAI, (ICFAI University)

The Institute of Chartered Financial Analysts of India University, Tripura (ICFAI University) and KKHSOU signed a MoU to make use of the instructional materials of KKHSOU, Guwahati in print format designed and developed for the Teacher Education Programme, namely, D El ED.

NEW MEMBERS OF THE UNIVERSITY

Administration

- Dr. Dibyajyoti Mahanta (Dean, Study Centre)
- Mr. Bishnu Chakraborty (Finance officer)
- Mr. Sachindra Nath Mishra (Secretary to VC)
- Dr. Samar Bhattacharyya (Assistant Registrar, SLM)
- Mr. Birinchi Borah (Assistant Registrar, Study Centre)

Academic

- Gargi Gayan, Assistant Professor, Department of Sociology
- Dr. Nabankur Pathak, Assistant Professor, Department of Instrumentation
- Antara Mahanta, Assistant Professor, Department of Electronics
- Ms. Dopati Chodhury, Academic Consultant, Dept. of Teacher Training

RESEARCH PROGRAMMES

Ph.D. AWARDED

Shri Saranan Deori was awarded the Ph.D. degree by KKHSOU on 31st May 2015. He has done his research work under the supervision of Prof. Rani Hazarika, Gauhati University. The title of his thesis is “A Study of Socio-Cultural Life of the Deoris (With Special Reference to Lakhimpur District of Assam)”

MINOR RESEARCH PROJECTS UNDER KKHSOU

Title of the Project	Principal Investigator
A Comparative Study on Academic Achievement between Open and Traditional On-Campus Student at Post-Graduate Level in Guwahati City	Sikha Moni Das, Assistant Professor in Education, Charaibahi College, Morigaon.
<i>Satra, Satriya Sanskriti Aru Sri Sri Alipukhuri (Patekibori) Satra : Ek Abolukon</i>	Jyoti Rekha Keot, Assistant Professor in Assamese, Samaguri College, Nagaon.
The Problem and Prospect of Horticulture with Special Reference to Bhuragaon Revenue Circle of Morigaon district	Krishna Kumari Deka, Assistant Professor in Economics, Charaibahi College, Morigaon.
A Study of Effectiveness of Social Welfare Programmes on Senior Citizen in Rural Assam	Surajit Bordoloi, Green Heritage, Guwahati.

SCHOOLS and DEPARTMENTS

Padmanath Gohainbaruah School of Humanities

Department of Assamese

Programmes Offered : BPP, BA, MA
Faculty Strength: Assistant Professor : 2

Neeva Rani Phukan

- Published two research articles titled “Banikanta Kakotir Sishu Sahitya: Eta Chamu Aluchana” and “Prafulla Dutta Goswami Sishu Sahitya” compiled in a book titled Aomiya Sishu Sahityar Samikshatmak Adhyayan, Edited by Dr. Monalisa Bora and Rekha Kalita, Sept 2015, ISBN:978-93-85230-17-2, N L Publications
- Published a book titled “Rabha Social Rites and Customs: A Study of Rabha fiction”, by Publication Board of Assam, Dec 2015, ISBN: 978-93-84733-23-0
- Published a Research article in Hem Baruar Kabita Bichar (A collection of articles on Hem Baruah’s poems) titled *Hem Baruar Kobita Jeevanbodh* Edited by Dr. Indu Prabha Devi, Dr. Inu Rani Devi & Gitanjali Das, Published by the Department of Assamese, B.Borooah College, Dec, 2015, ISBN: 978-93-81859-34-6

Mrinal Jyoti Goswami

- Published a research article *Asomar Jangathani: Eti Chamu Abalukan* in CHINTAN–(An International Multidisciplinary Research Journal in Assamese Language-online) Issue 1,

Vol 1, 2015.

- Published a research article *Natakat Uttar-Adunikatabad* in monthly magazine *Prakash* in August, 2015.
- Published an article *Arun Sarma r Buranjipath: Ek Chamu Bisleswan* in monthly magazine *Ninad* in May, 2015.

Department of English

Programmes Offered: BPP, Diploma in Creative Writing in English, BA, MA
Faculty Strength: Assistant Professor: 2
Academic Consultant: 1

Prasenjit Das

- Published a research paper entitled “Sea of Poppies: The Myriad Shifts of Colonialism in Transit” in Amitav Ghosh: Critical Essays (2nd Edition) published by PHI Learning Pvt. Ltd.
- Attended the National Conference on “Poverty, Inequality & Health in India with special reference to NE India”, held at NEHU, Shillong, 8th - 10th October, 2015.

Pallavi Gogoi

- Invited as a Resource person to conduct One-day Workshop for B. Ed trainees on the preparation of Teaching Learning Materials (TLMs) with the help of Art and Craft on 8th April, 2016 at the Qomrul Hoque School of Education, University of Science and Technology, Meghalaya.

Chayanika Roy

- Participated in the TESS-INDIA Open

Universities Workshop on “Enhancing Teacher Education through School based Support in India” sponsored by the Open University, UK and the British Council held on 9th and 10th October, 2015 at New Delhi.

Department of Sanskrit

Programmes Offered: BA

Faculty Strength: Assistant Professor: 1

Indrani Deka

- Published a research article “The Kalita Purana and the rituals related to the goddess Kamakhya” in Research Journal(Praci) of the Department of Sanskrit Pragjyotish College, ISSN 2319-8974, November, 2015

Surya Kumar Bhuyan School of Social Sciences

Department of Economics

Programmes Offered: BPP, BA

Faculty Strength: Assistant Professor: 2

Bhaskar Sarmah

- Published four articles entitled “Holistic and Homeopathic Medicine”, “Open Education”, “Reproductive Health Services” and “Savings Accounts” in *The SAGE Encyclopedia of Economics and Society* published by Sage Publications bearing ISBN 978-1452226439. This four-volume encyclopedia has been edited by Frederick F. Wherry, Professor of Sociology at Yale University.

Department of Education

Programmes Offered: BPP, BA, MA

Faculty Strength: Assistant Professor: 2

Ritimoni Bordoloi

- Published a research paper in *Arthshastra: Indian Journal of Economics & Research*, Vol.5, No.6, November-December 2015 on the theme of “Gender Inequalities: A Reflection on Indian Education System”.
- Published a chapter entitled *Skill Development through OERs in ODL system with special reference to KKHSOU* in a book i.e. “Open and Distance Learning System Recent Developments, published by Netaj Subhas Open University on January 2016.

Indrani Kalita

- Participated in the TESS-INDIA Open Universities Workshop on “Enhancing Teacher Education through School based Support in India” sponsored by the Open University, UK and the British Council held on 9th and 10th October, 2015 at New Delhi.
- Published paper titled “Mentoring in the Field of Teacher Education” in the International Journal of Advanced Research (IJAR). (ISSN NO- 2320-5407) Volume-3, Issue-9.
- Attended Workshop on 8th-9th October 2015 on “Enhancing Teacher Education through OER” organised by British Council.

Department of History

Programmes Offered: BPP, BA

Faculty Strength: Assistant Professor: 1
Academic Consultant: 1

Sukmaya Lama

- Participated in an International Workshop on “Archives and

Historiography” held at Gauhati University and organized by the Department of History, on the 15th December, 2015

Department of Philosophy

Programmes Offered : BA

Faculty Strength: Assistant Professor : 1

Bhaskar Bhattacharyya

- Published an article entitled “Some Reflections on The Individual and the Social Order in Hindus by S. Radhakrishnan in his book *Eastern and Western Thought*” in a book titled *Vision* published by K.R.B Girls’ College, Dept. of Philosophy
- Published an article titled “Philosophy of Wisdom with a focus on Indian Culture” in a book titled *Insight* by Chaigaon College, Dept. of Philosophy
- Invited as a key note speaker in UGC sponsored National Seminar on ‘Humanistic Philosophy of Dr. Bhupen Hazarika in Present Context organized by Dept. of Philosophy, English, Assamese, Harhi College, Dhakukhana from 29th -30th April, 2015

Department of Political Science

Programmes Offered: BPP, BA, MA

Faculty Strength: Assistant Professor: 2

Abhijit Bhuyan

- Authored a chapter entitled “Challenges towards Nation Building in North East India” in the book titled “Politics in North East India- Historiography, Diversity and Contemporary Issues” (ISBN: 978-81-89872-91-9) edited by Professor Arupjyoti Choudhury and Pankaj Jyoti

Gogoi and distributed by Book Land, Guwahati.

- Participated in the workshop on “Technologies for Open Textbooks” organized by Odisha State Open University in collaboration with the Commonwealth of Learning (COL) at Bhubaneswar on 25-27 February 2016.

Jahnabi Devi

- Published an article entitled “Understanding the Issue of Gender Insecurity and Insurgency” in *Economica- Some Essays on Socio-Economic Issues*, (ISBN 978-93-85123-04-7).

Department of Sociology

Programmes Offered: BPP, BA, MA

Faculty Strength: Assistant Professor: 2

Dola Borkataki

- Presented a paper in a National Seminar titled ‘Syncretism in India: Cultural and Religious Dimensions’ organised by “Sanskriti – North Eastern Institute of Cultural Research”, Guwahati November 21-22, 2015, Guwahati.

Department of Social Work

Programmes Offered: MSW

Faculty Strength: Assistant Professor: 1

Department of Teacher Education

Programmes Offered: D. El. Ed

Faculty Strength: Assistant Professor: 2

Senior Academic Consultant: 1

Academic Consultant: 1

Tarali Pathak

- Participated in a two days workshop on “Enhancing Teacher Education through

School based support in India” in new Delhi on 9-10 October organised by TESS- India

- Completed a minor research project on “A study on the Career preferences of Undergraduate learners of Distance mode with special reference to KKHSOU, Assam” sponsored by KKHSOU, Assam

Maniram Dewan School of Management

Department of Commerce

Programmes Offered: BPP, B.Com, PGDHRM
Faculty Strength: Assistant Professor: 2

Department of Management

Programmes Offered : BPP, BBA, PGDBM, PGDTHM, MBA
Faculty Strength : Assistant Professor: 2

Bhupen Hazarika School of Mass Communication

Department of Mass Communication

Programmes Offered: DJMC, DAJ, BMC, PGDMC, PGDBJ, MMC
Faculty Strength: Associate Professor: 1
Assistant Professor: 1

Trisha Dowerah Baruah

- Published a research paper ‘Is e-learning the future of distance education ? An analysis of some issues and challenges with special reference to Krishna Kanta Handiqui State Open University’ in the journal *Advances in Computer Science and Information Technology* , Volume 2, Number 11, ISSN : 2393-990.
- Published a research paper ‘Effectiveness of mobile learning technology in open and

distance learning : Prospects and challenges’ in the journal *Advances in Computer Science and Information Technology* , Volume 2, Issue 13, ISSN : 2393-9907

Guru Prasad Das School of Vocational Studies

Department of Agricultural Sciences

Programmes Offered: CSTCPM
Faculty Strength: Assistant Professor: 1
Senior Academic Consultant : 1

Anirudha Deka

- Participated in the TESS-INDIA Open Universities Workshop on “Enhancing Teacher Education through School based Support in India” sponsored by the Open University, UK and The British Council held on 9th and 10th October, 2015 at New Delhi.

Sarmistha Rani Baruah

- Published a paper titled “ Effect of time of planting and spacing on growth and development of *Gerbera Jamesonii* Bolus) under Jorhat condition, Assam” in the Journal *Environment & Ecology* 33(3) : 1143-1146, July-September, 2015, ISSN Number 0970-0420

Department of Electronics

&

Department of Instrumentation

Programmes Offered: DCHN
Faculty Strength: Assistant Professor: 2

Nabankur Pathak

- Participated in Workshop on National Capacity Building of ODL

Professionals on OER Quality from 27 - 29 May, 2015 organised by Dr. B.R.Ambedkar Open University, Hyderabad and Common Wealth Educational Media Centre for Asia, New Delhi

- Participated in the TESS-INDIA Open University workshop on “Enhancing Teacher Education through School based support in India” sponsored by the Open University, UK and the British Council held on 9 and 10 Oct, 2015

Hiranya Chandra Bhuyan School of Science and Technology

Department of Computer Science

Programmes Offered: BPP, CCA, BCA, PGDCA, MSCIT, MCA

Faculty Strength: Assistant Professor: 2

Sruti Sruba Bharali

- Published a paper on “A comparative

study of different features for isolated spoken word recognition using HMM with reference to Assamese language” in *Springer International Journal of Speech Technology* December 2015, Volume 18, Issue 4, pp 673-684; ISSN: 1381-2416 (Print) 1572-8110 (Online) DOI: 10.1007/s10772-015-9311-7

- Published a paper jointly on Speaker Independent Isolated Word Recognition using Hidden Markov Model and Vector Quantisation with reference to Assamese language, in IEEE Sponsored 3rd International Conference on Electronics and Communication Systems (ICECS 2016), ISBN: 978-1-4673-7832-1, 2016

Department of Mathematics

Programmes Offered: BPP, BA

Faculty Strength: Academic Consultant: 1

SPECIAL ACTIVITIES

Free Education to Jail Inmates

KKHSOU owes some social responsibility of providing education to certain deprived sections of the society. In conformity with its motto “Education Beyond Barriers”, the University established its Study Centre inside the Central Jail Guwahati, Jorhat and Abhayapuri and District Jail Mangaldoi. During 2015-16 session, a total of 24 learners were enrolled under programmes like MA, BA, BCA, CCA, CSTCPM.

Free Education to differently able persons

The University provides education to differently-abled persons absolutely free of cost. The visually impaired learners are provided SLMs both in Braille and audio forms. During the year 2015-16, total 19 learners were enrolled in different academic programmes of the university from BPP to MA Programmes.

CENTRE FOR INTERNAL QUALITY ASSURANCE

The Centre for Internal Quality Assurance (CIQA) cell of the University is continuously focusing on improving the overall effectiveness of the University through quality assurance. The Cell outlined the plans for quality enhancement by emphasising on micro areas. Professor Aniruddha Deka took charge as the new Director (CIQA). An eminent agricultural scientist, Professor Deka is widely known for research in the tea industry.

The cell organised a workshop considering the need to review the format of home assignments and to make the evaluation system more effective, particularly for Post Graduate programmes on “Home Assignments for the Post Graduate Programmes of KKHSOU”, highlighting the following issues-

- Need to change the pattern of Home assignments, particularly for the Master’s degree programmes
- Pattern of the assignments
- Adequacy of assignments per semester and according to course goal

The next important aspect touched by the cell is the pattern of examination question papers. The cell organised a workshop “Pattern of Question Papers for different Degree/ Diploma/ Certificate programmes of KKHSOU” among the members of the faculty of the University with the focus on the following aspects-

- Validity of question papers to assess the standard of the learners
- Coverage of the syllabus as per the weightage of each unit
- Elimination of optional questions etc.

Another aspect emphasised by the cell for quality enhancement is faculty development. The cell made a proposal to hold faculty seminar every month to encourage development of individual faculty member as well as group activity. The cell proposes for the publication of the papers presented in such seminars as occasional paper by the University.

COMMUNITY RADIO STATION

With the motto of providing voice to the voiceless, KKHSOU launched the Community Radio Station christened as *Jnan Taranga (90.4 FM)*. The Community Radio Station, broadcasts the programme for 24 hours of which it is a Live Programme from 9 a.m. to 2 p.m. The Live transmission consists of programmes on health, environment, and life of great persons along with birthday wishes, recipes and beauty tips. Educational broadcast is for one hour i.e from 1 pm to 2 pm. Next Live transmission starts from 2 pm to 6 pm. Programmes include voices of the community, their issues, culture, education, entertainment and one of the most popular programme ‘*Monor Khabor*’ - a regular Live Phone-in programme on different social issues of the community. The listeners make calls to the station and give their suggestions and feedback in this programme.

Jnan Taranga has been trying to reach out to different sections of the society so that everyone gets an opportunity to provide his/her opinion. As such, the community radio service has been broadcasting programmes for woman, children, senior citizens, tribal and ethnic groups, youth and marginalised people. There are different programmes on health, environment, culture, education and entertainment. Different programming formats like radio drama, talk, discussion, story-telling, vox pop, novel transcription, radio magazine, radio quiz and phone-in have been used to deliver positive messages to the community.

- *Jnan Taranga is the recipient of the prestigious Laadli Media and Advertising Award for Gender and Sensitivity for the year 2015-16. The award was presented to Mrs. Reetu Gogoi for the programme “Angana”. Angana is a woman based programme which aims to highlight success stories of women in various fields.*

The award winning episode was an interview with Ms. Meghali Borah, owner of Meghna Cab driver.

- *Jnan Taranga celebrated completion of its fifth year of broadcast on 20th November, 2015. Radio staff, community people, regular listeners and well wishers all visited the radio premises on the event and celebrated it by singing songs, enacting drama, expressing their hopes and aspirations of being a part of the radio programme. Jnan Taranga instituted an award for best Community programme presenter. The award was conferred to Mr. Manoj Kumar Deka, radio anchor and reporter of Jnan Taranga CRS for one of his community radio programmes. Regular listeners of the radio station were also felicitated on the occasion. Chinmoy Kalita who has joined Jnan Taranga as the programme producer for the children programme “Sishu Tirtha” was also felicitated along with his co-anchor Jeemoni. He is the anchor as well as child reporter of the programme who takes interviews and conduct discussions among children of different schools.*
- *One of the most significant achievements of the radio programme is that a regular listener of the station Mr. Santa Kalita who has been conferred the Best Listeners Award on World Radio Day, 2015 by Gnan Taranga.*
- *Jnan Tarang mainly being a platform for the community for taking up community issues, organised a radio programme at Karbi village, Pamohi. Representatives of radio station interacted with tribal people of the village, who also presented their folk song, dances, ethnic food etc.*

STUDY CENTRE

One of the pillars of the distance education is the study centres and at present there are 334 study centres across the State. During this year 26 institutions are approved as Study Centres covering 14 districts, namely, Barpeta, Cachar, Dibrugarh, Goalpara, Golaghat, Jorhat, Kamrup (R), Kamrup (M), Karbi Anglong, Kokrajhar, Lakhimpur, Nagaon, Sonitpur, Tinsukia and Udalguri. The names of the Study Centre are-

Sl. No	District & Code Nos.	Name of the Institutions
Barpeta		
1	0102	Nirmal Haloi College, Patacharkuchi
2	0103	Madhya Kamrup College, Chenga
3	0105	F. A. Ahmed Memorial College, Jania
4	0107	Jnyanam Educational Institute, Pathsala
5	0108	Neaws Academy, Barpeta Road
6	0109	Bapujee College, Sarthebari
7	0111	Sankardev ODL Study Centre,
8	0112	Mandia Anchalik College
9	0115	Ataur Rahman College of Education, Udmari
10	0116	Howly Jr. College
11	0117	Navasakti College, Majgaon
12	0118	Madhab Choudhury College, Barpeta
13	0119	Bhawanipur Ancholik College
14	0120	Nabajyoti College, Kalgachia
15	0121	Bajali Teacher's Training College
16	0122	Barpeta B.T. College
17	0123	DIET, Barpeta
18	0124	Kayakuchi College
19	0125	Buds Academy, Sorbhog
20	0126	Barnagar B.Ed. College
21	0127	Barpeta Girl's College
22	0128	Bajali College
23	0129	Madhya Bajali Junior College
24	0130	G. L. Choudhury College
25	0131	Luitparia College
BAKSA		
26	0201	Goreswar College Goreswar

27	0202	B. B. Kishan College, Jalahghat
28	0203	Tamulpur Commerce College (Jr.)
29	0204	Salbari College
30	0205	Mushalpur College
31	0206	Barama College
BONGAIGAON		
32	0301	Birjhora Mahavidyalaya, Bongaigaon
33	0302	Birjhora Kanya Mahavidyalaya, Bongaigaon
34	0303	Abhayapuri College
35	0305	Central Jail, Abhayapuri
36	0306	Bongaigaon B.Ed. College
CACHAR		
37	0401	Cachar College, Silchar
38	0402	National College of Information Technology, Silchar
39	0403	BDPS Computer Education Society, Silchar Society, Silchar
40	0404	Miraj Foundation, Silchar
41	0405	Janata College, Kabuganj
42	0407	Silchar College of Education
43	0408	Dr. S.P.M. College of Education, Silchar
44	0409	DIET, Cachar
45	0410	Teacher Training College, Silchar
46	0411	Katigora Jr. College
47	0412	Bhaswati Deb Memorial Centre For Higher Education
48	0413	Nehru College, Pailapool
CHIRRANG		
49	0501	Bijni College
50	0502	Bengtol College
DARRANG		
51	0601	Brilliant Academy, Mangaldai
52	0602	Purbanchal Jyanpith, Dhula
53	0603	National College of Education, Kharupetia
54	0604	Kharupetia College
55	0605	Mangaldai College
56	0606	Deomornoi College
57	0607	Sipajhar College
58	0608	Burhinagar Degree College
59	0609	Deomornoi B.Ed. College

60	0610	Mangaldai Govt. T. T. College
61	0611	DIET, Darrang
62	0612	District Jail, Mangaldoi
63	0613	Pachim Mangaldoi Yogic Hospital
64	0614	Yoga Siksha and Yoga Chikitsa Kendra
DHEMAJI		
65	0701	Dhemaji College
66	0702	Machkhowa Degree College
67	0703	Dhemaji Town College
68	0704	Gogamukh College
69	0705	Jonai Girls College
70	0706	Silapathar Science College
71	0707	Dhemaji PGT College
72	0708	Silapathar College
DHUBRI		
73	0803	Ratnapith College, Chapar
74	0804	B. N. College, Dhubri
75	0805	Pramathesh Baruah College
76	0806	North East Paramedical College, Bilasipara
77	0807	Bilasipara College
78	0809	DIET, Dhubri
79	0810	Hatsingmari Jr. College
80	0811	Dharmasala College
81	0812	Mankachar College
82	0813	Dhubri PGTT College
83	0814	Sapatgram College
84	0815	Halakura College
DIBRUGARH		
85	0901	D.H.S.K Commerce College
86	0903	D.H.S.K College, Dibrugarh
87	0904	Nandalal Borgohain City College, Dibrugarh
88	0905	Naharkatiya College,
89	0906	Namrup College
90	0907	Duliajan College
91	0909	Lahowal College
92	0912	Pithubar Girls Degree College
93	0913	Tingkhong College

94	0914	DIET, Dibrugarh
95	0915	Duliajan Girls' College
GOALPARA		
96	1001	Goalpara College, Goalpara
97	1002	Habraghat Mahavidyalaya
98	1004	ITI, Goalpara
99	1005	West Goalpara College
100	1006	Jaleswar College
101	1007	DIET, Goalpara
102	1008	Dudhnoi College
103	1009	Agia College
104	1010	Bikali College
105	1011	Lakhipur College
GOLAGHAT		
106	1101	Sarupathar College
107	1102	Kamargaon College
108	1103	Furkating College
109	1104	Joya Gogoi College, Khumtai
110	1105	J.D.S.G. College, Bokakhat
111	1106	Golaghat Commerce College
112	1107	Hemo Prova Borbora Girls College
113	1108	Kamarbandha Jr. College
114	1109	DKD College, Dergaon
115	1111	Debraj Roy College, Golaghat
116	1112	Barpathar College
117	1113	DIET, Golaghat
118	1114	Golaghat Purbanchalik College,
119	1115	Computech Computer Institute, Barpathar
HAILAKANDI		
120	1201	S. K. Roy College, Katlicherra
121	1202	ALC College, Algapur
122	1203	Srikishan Sarda College, Hailakandi
123	1204	Dr. Sashibhushan Institute of Education
JORHAT		
124	1301	Kakajan College
125	1302	J. B. College, Jorhat
126	1303	Borholla College

127	1304	Cinnamara College
128	1305	Pub Majuli College
129	1307	Central Jail, Jorhat
130	1308	Dr. Nabin Bardoloi College
131	1310	Bahona College
132	1311	Gibbon Conservation Centre, Jorhat
133	1313	North East Institute of Management Science, Jorhat
134	1314	Sri Sri Bishnudev Janajati College
135	1316	Majuli College
136	1317	Normal School, Jorhat
137	1318	Sarbodaya College, Malowpather
138	1319	Devi Charan Baruah Girl's College
139	1320	Lohitpariya Jr. College
KAMRUP		
140	1401	Jawaharlal Nehru College, Boko
141	1402	F. A. Ahmed College, Goroimari
142	1403	B. P. Chaliha College, Nagarbera
143	1404	Rangia Teacher Training College
144	1405	Dakshin Kamrup College, Mirza
145	1406	S.B.M.S. College, Sualkuchi
146	1407	Baihata Chariali B. Ed. College
147	1408	Kamalpur Jr. College
148	1410	Manabendra Sarma Girls College, Rangia,
149	1412	DIYA Foundation, Loharghat, Mirza
150	1413	Chaygaon College
151	1414	Saraighat College
152	1415	K. R. D. College of Education, Chaygaon
153	1416	DIET, Kamrup
154	1417	College of Education, Boko
155	1418	Suren Das College, Hajo
156	1419	Patidarrang College
157	1420	Dakshin Kamrup Girls' College, Mirza
158	1421	Chhamaria Anchalik College
159	1422	Pub Kamrup College
KAMRUP (METRO)		
160	1500	KKHSOU, City Study Centre, Housefed Complex, Ghy – 6
161	1501	Cotton College, Guwahati

162	1502	Pragjyotish College, Guwahati
163	1503	Icon Commerce College
164	1504	Darwin School of Correspondence, Guwahati
165	1505	Assam Institute of Mass Communication and Media Research
166	1506	Assam Institute of Advanced Studies, Bora Service
167	1507	SADBA Institute of Technology and Management, Ambari
168	1508	Guwahati Public College
169	1510	S. K. Hazarika College, R. G. Baruah Road
170	1511	Dispur College
171	1512	Central Jail, Guwahati
172	1514	R. J. Educational Trust, Dispur
173	1515	Assam Professional Academy
174	1516	Assam Siksha Academy, Hatigaon
175	1518	Model Vocational training Institute, Ghy
176	1520	West Guwahati B. Ed. College, Pandu
177	1521	Karmashree Hiteswar Saikia College
178	1522	Technosys College, Guwahati
179	1523	Bonda Anchalik College
180	1524	Jazzy Educational Institute, RGB Rd.
181	1526	Don Bosco Youth Mission & E.S.
182	1527	Assam Engineering Institute, Ghy.
183	1528	Multibrain Computer & Institute of Management
184	1529	GATE Institute, Chandmari
185	1530	Institute of Rural Management, Beharbari
186	1531	Sterling Security Enterprise
187	1534	Paschim Guwahati Mahavidyalaya, Dharapur
188	1535	Global Academy, R.G.B. Rd.
189	1536	NAPS College, Jonali
190	1537	Asian Infotech, Zoo Rd. Tinali
191	1538	North Guwahati College
192	1539	Assam School of Journalism, Silpukhuri
193	1540	Beltola College
194	1541	Third Eye College, Panbazar
195	1542	Sun Infosys, Ulubari
196	1543	Institute of Cooperative Management, Hengrabari
197	1544	Vintage Academy, Ganeshguri
198	1545	GIT, Bamunimaidam

199	1546	Assam Shikshak Prasikshan Mahabidyalaya, Lankeswar
200	1547	Sonapur College
201	1548	Kanya Mahavidyalay, Geetanagar
202	1549	Bhabendra Nath Saikia Institute of Management Studies
203	1550	North-East Development Foundation,
204	1551	Matrix College
205	1552	Jigyash Academy,Guwahati
206	1553	S. B. Deorah College
207	1554	Aryabhatta Junior Science College, Guwahati
208	1555	KKHSOU, Patgaon (Rani) Campus Study Centre
209	1556	KRB Girls' College, Guwahati
210	1557	R. G. Baruah College, Guwahati
211	1558	Assam Textile Institute
212	1559	PCPS Girls' Polytechnic
213	1560	Malaybari Junior College
214	1561	Mind India, Institute of Positive Mental Health & Research
215	1562	UBP'saurav Centre of Alternative Vocation
216	1563	Purbanchal Yoga Mahabidyalaya
217	1564	K. K. Handiqui ICT Enabled Study Centre, Guwahati
218	1565	K. K. Handique Govt. Sanskrit College,Jalukbari, Guwahati
219	1566	Imagik Beauty Clinic & Training Institute, Guwahati
220	1567	Aditya Geo-informatic Research & Training, Guwahati
221	1568	Centre for Tourism Studies, Guwahati
222	1569	Gauhati Commerce College
KARBI ANGLONG		
223	1601	Diphu Commerce College
224	1606	Eastern Karbi Anglong College, Horiharan
225	1607	Rukasen College, Bokoliaghat
226	1608	Thong Nokbe College
227	1609	Basic Training Centre, Diphu
KARIMGANJ		
228	1701	Ramkrishna Nagar College
229	1703	Highbrow, Karimganj
230	1704	Patharkandi College of Education
231	1705	Vivekananda College of Education
232	1706	DIET, Karimganj
233	1707	Nilambazar College

234	1708	G. C. Paul College of Education
235	1709	Basic Training Centre, Kaliganj
KOKRAJHAR		
236	1801	Kokrajhar Science College
237	1802	S.A.Memorial College, Kokrajhar
238	1803	Fakiragram College
239	1804	Shalbagan Jr. Commerce College, Gosaigaon
240	1806	DIET, Kokrajhar
241	1807	Govt. College of Teacher Education, Kokrajhar
242	1808	Gosaigaon B. Ed. College
LAKHIMPUR		
243	1901	Lakhimpur Girls' College
244	1902	North Lakhimpur College
245	1903	Sankardeva Mahavidyalaya, Pathalipahar
246	1904	Bhibiram Hazarika College, Dhalpur
247	1905	North Bank College, Ghilamara
248	1906	Dhakuakhana College
249	1908	Nowboicha College
250	1909	Avanari College, Bilmukh
251	1910	Panigaon Omprakash Dinodia College
252	1911	Lakhimpur P.G.T. College
253	1912	DIET, Lakhimpur
254	1913	Bihpuria P.G.T. College
255	1914	Kherajkhat College, Deotola
256	1915	L. T. K. College
257	1916	Lakhimpur Commerce College
258	1917	Sarbeswar Baruah Jr. Girl's College
MORIGAON		
259	2001	Morigaon College
260	2002	Lahorighat College
261	2003	H.A.M. Jr. Girls College, Moirabari
262	2004	DIET, Marigaon
263	2005	Jagiroad College
NAGAON		
264	2101	Dhing College
265	2102	Nowgong Girls' College
266	2103	Dr. Birinchi Kumar Barooah College, Puranigudam

267	2104	Batradaba Sri Sri Sankardeva College
268	2105	Nowgong College
269	2106	Lumding College
270	2107	North East Academy, Nagaon
271	2109	Kaliabor College
272	2110	Nagaon G.N.D.G. Commerce College
273	2111	Lanka Mahavidyalaya
274	2112	Ajmal Foundation, Hojai
275	2114	Nonoi College
276	2115	Nagaon Polytechnic
277	2117	Kampur College
278	2118	Rupahi College
279	2119	Krishna Bora B.Ed. College
280	2120	Murazar College
281	2121	Kaliabor B. Ed. College
282	2122	DIET, Nagaon
283	2123	Hazi Anfur Ali College, Daboka
284	2124	Sikshan Mahabidyalaya (CTE), Nagaon
285	2125	Raha College
286	2126	College of Education, Nagaon
287	2127	Hojai College
288	2128	Nazir Azmal Memorial College of Education
NALBARI		
289	2201	M.N.C. Open College, Nalbari
290	2203	Swahid Smriti College, Belsor
291	2204	Nalbari Commerce College
292	2205	Barkhetri Junior College, Mukalmua
293	2207	Dhomdhama Anchalik College
294	2209	IYDE, Tihu
295	2211	Barbhag College
296	2212	SDP College of Teacher Education, Tihu
297	2213	DIET, Nalbari
298	2214	Nalbari College
NORTH CACHAR		
299	2301	Maibang Degree College
300	2302	DIET, Dima Hasao
301	2303	Haflong Govt. College

SIVASAGAR		
302	2401	Swahid Peoli Phukan College, Namti
303	2402	Dikhowmukh College
304	2403	Gargaon College
305	2404	Sibsagar College
306	2405	Jhanji Hemnath Sarma College
307	2406	Moran College
308	2407	Borhat BPB Memorial College
309	2408	Sonari College
310	2409	Nazira College
311	2410	Bir Lachit Barphukan College
312	2411	Amguri College
313	2412	Sapekhati College
314	2414	H.C.D.G. College, Nitaipukhuri
315	2415	Demow College
316	2416	Moran Mahila Mahavidyalaya
317	2417	Swahid Maniram Dewan College, Charing
318	2418	Sibsagar Commerce College
SONITPUR		
319	2501	Tezpur College
320	2502	L.O.K.D College, Dhekiajuli
321	2503	Biswanath College
322	2505	Chaiduar College, Gohpur
323	2506	BDPS Computer Education Society, Tezpur
324	2507	Sonitpur Dhatri Sewa Samity, Dhekiajuli
325	2508	Rangapara College
326	2509	North-East Paramedical Institute, Tezpur
327	2513	Chatia College
328	2514	T.H.B. College, Jamugurihat
329	2515	Behali Degree College
330	2516	Kalabari College
331	2517	Third Eye College, Tezpur
332	2518	DIET, Sonitpur
333	2519	North-East Education
TINSUKIA		
334	2601	Tinsukia College
335	2602	Tinsukia Commerce College

336	2603	Margherita College
337	2604	Sadiya College
338	2605	Doomdooma College
339	2607	Phillobari Jr. College
340	2608	Digboi College
341	2611	Makum College
342	2612	Dehing Valley Junior College
UDALGURI		
343	2701	Rural Organization for Social Services (ROSS), Tangla
344	2702	Amalgamated Plantations Industrial Training Centre, Rowta
345	2705	Khoirabari College
346	2707	Mazbat College
347	2708	Asboford Academy, Udalguri
348	2709	Udalguri College
356	2710	North Darang Junior College

Workshops on Management of Study Centres of KKHSOU

KKHSOU organized five workshops on “Management of Study Centres of KKHSOU” with a focus on the various issues and challenges revolving around the effective management and functioning of the study centres.

The first workshop was held on 13th December, 2015 at Assam Engineering Institute (AIE), Guwahati, covering the study centres of Kamrup (Metro) and Kamrup (Rural) districts. The workshop was attended by the Hon’ble Vice Chancellor, Registrar, Dean (Academic), Dean (Study Centre), Director (CIQA), Controller of Examinations and Assistant Registrar (Study Centre), KKHSOU.

The second workshop was held on 20th December, 2015 at North Lakhimpur College covering the districts of Lakhimpur and Dhemaji.

The third workshop was held on 27th December, 2015 at Cachar College covering the districts of Cachar, Hailakandi and Karimganj in the Barak Valley.

The fourth workshop was held on 9th Feb, 2016 at Birjhora Mahavidyalaya covering five districts namely Bongaigaon, Goalpara, Dhubri, Kokrajhar and Chirang.

The fifth workshop was held on 11th Feb 2016, at DHSK Commerce College, Dibrugarh covering the districts namely Dibrugarh and Tinsukia.

The said workshops were attended by key functionaries of the University. The workshops deliberated on matters pertinent to the effective management and functioning of the study centres at various levels even as follow up action-plans were formulated in order to address the issues and challenges faced by the study centres.

ENROLMENT and SUCCESS

Enrolment

The academic session of the University starts from July every year. As per the enrolment data of July, 2015, a total number of 25,286 learners were enrolled in first semester under various programmes offered by the University. Total number of learners enrolled in different programmes, as on July, 2015 are presented in the following table-

	Programmes	Number of learners
Bachelor Degree Programme (1 st Semester)	BA	15110
	BBA	66
	BCA	131
	B.Com	446
	BMC	93
	Total	15,846
BPP (1 st year)	BPP	5465
Master Degree Programmes (1 st Semester)	MA	3123
	MBA	83
	MCA	40
	MMC	22
	M.sc.IT	36
	MSW	252
	Total	3556
PG Diploma Programmes (1 st Semester)	PGDBJ	4
	PGDBM	19
	PGDCA	76
	PGDHR	14
	PGDMC	22
	PGDTH	5
	Total	140
Diploma Programmes	DAJ	27
	DCA	12
	DCHN	1
	DCWE	14

	DHM	2
	DJMC	30
	DLIS	130
	DTM	2
	Total	218
Certificate Programmes	CCA	20
	CCGR	1
	CGDC	3
	CSTCPM	37
	Total	61
	Grand Total	25,286

Bachelor Preparatory Programme (BPP):

Krishna Kanta Handiqui State Open University offers Bachelor Preparatory Programme (BPP) of two years duration for those who are unable to clear Matriculation or Higher Secondary examination. Presently BPP is offered in three streams–

Stream 1: BPP for BA/BMC,

Stream 2: BPP for B.Com/BBA,

Stream 3: BPP for BCA

On successful completion of the programme, a learner can enrol in any one of the Bachelor Degree Programme offered by the University on the basis of his/her stream in BPP. According to the BPP enrolment data in July, 2015, a total number of 5,465 learners were enrolled in the first year of all streams.

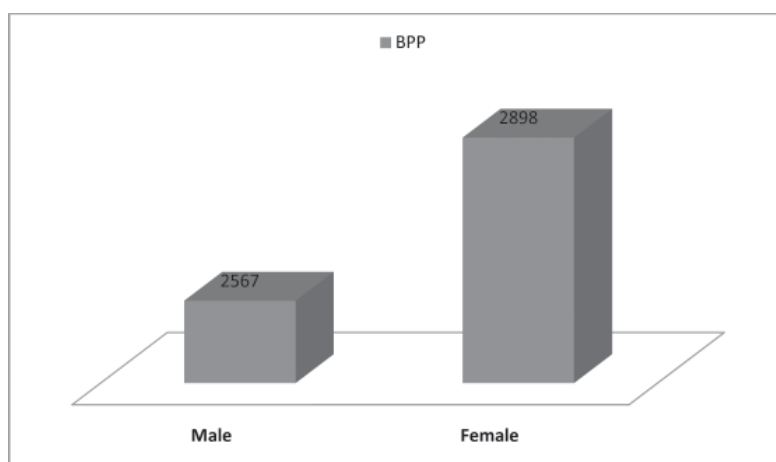


Figure 2: Gender wise number of enrolment under BPP 1st Year (July, 2015)

Bachelor Degree Programme:

A total number of 15,910 learners were enrolled in the first semester for different bachelor degree programmes in July, 2015. Among all the bachelor degree programmes, BA has registered highest number of learners, followed by B.Com.

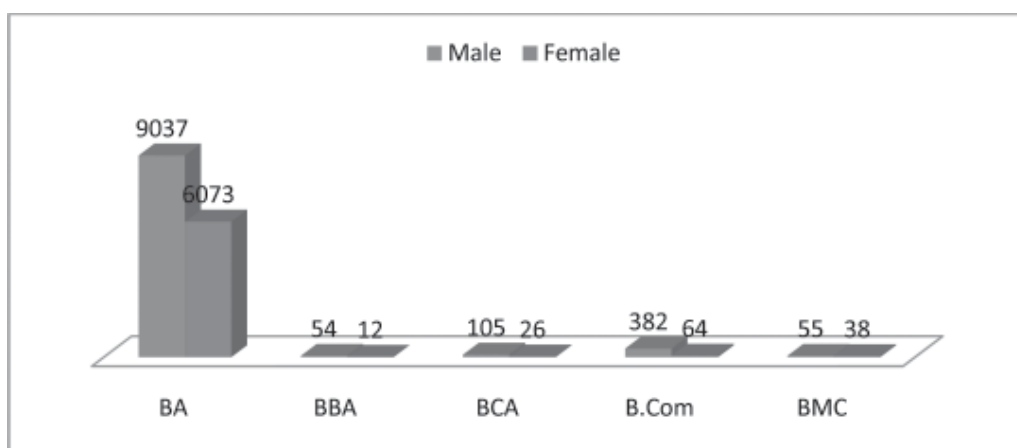


Figure 3: Gender wise number of enrolment for Bachelor Degree 1st Semester (July, 2015)

Post Graduate Diploma (PG Diploma) programme:

A total of 140 learners were enrolled in post graduate diploma programmes in the 1st semester, July 2015.

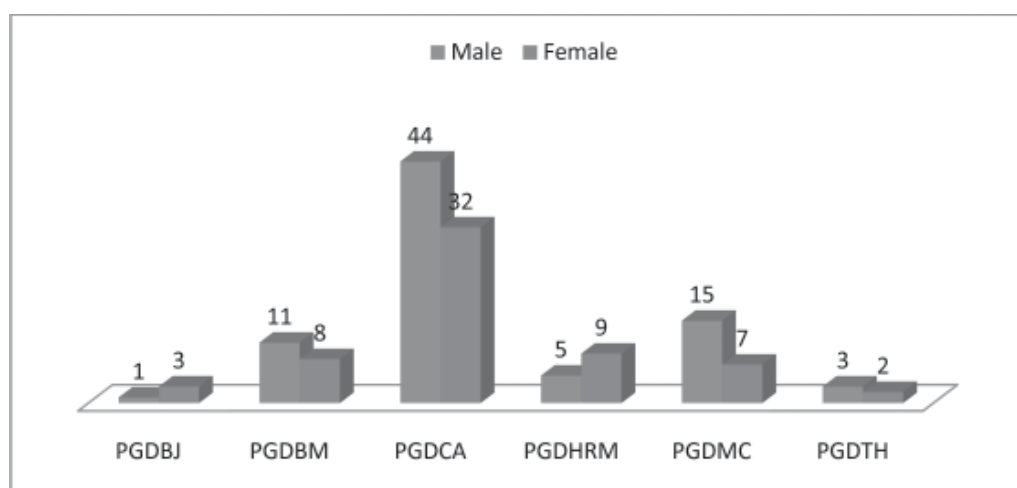


Figure 4: Gender wise number of enrolment under each programme of PG Diploma 1st Semester (July, 2015)

Master Degree Programme:

In the first semester of various master degree programmes, a total number of 3,556 learners were enrolled in July, 2015. The highest number of enrolment was recorded for MA programmes covering Assamese, English, Education, Political Science and Sociology.

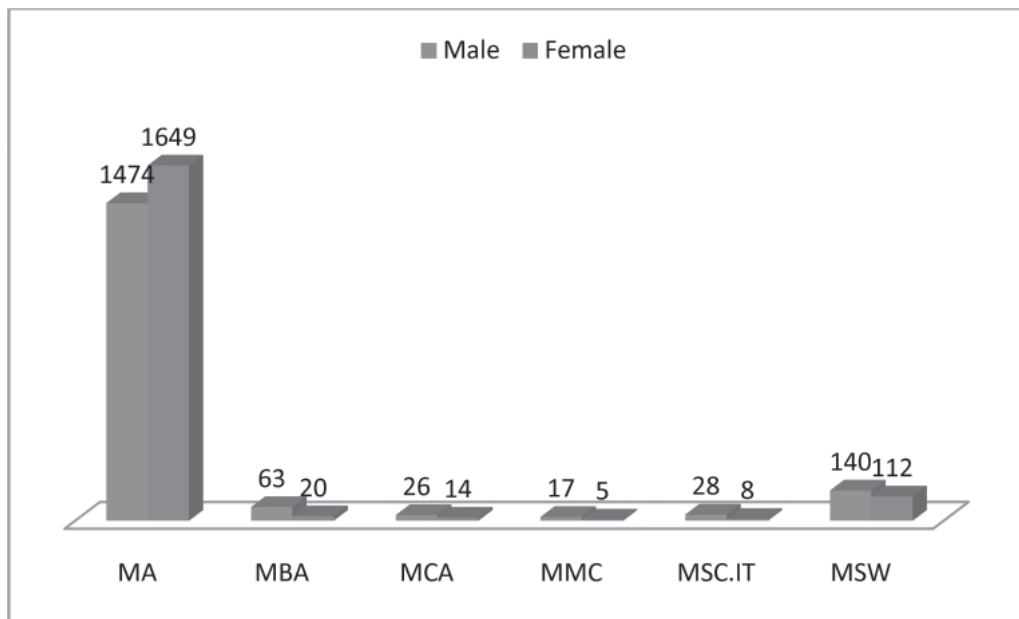


Figure 5: Gender wise number of enrolment under each programme of Master Degree 1st Semester (July, 2015)

Diploma and Certificate Programme:

According to the enrolment data of July 2015, a total of 278 learners were enrolled in various Diploma and Certificate programmes.

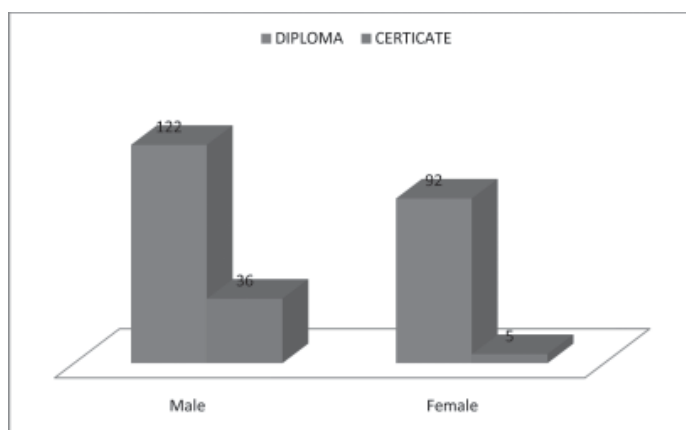


Figure 6: Gender wise number of enrolment under Diploma and Certificate programmes (July, 2015)

Diploma in Elementary Education Programme:

University has enrolled a total number of 9,924 learners deputed by Sarba Sikhsha Abhijan (SSA), Govt of Assam and around 2000 learners deputed by BTC in February 2016.

RESULT and SUCCESS

The University declared the final semester result for the various master degree programmes held in the month of June 2015. The following table shows the success rate of the learners-

Results of Master Degree 4th Semester Examination held on June, 2015

Subjects	Appeared	Qualified
Assamese	454	419
Education	251	219
English	42	40
Political Science	116	104
Sociology	201	168
MSW	101	85

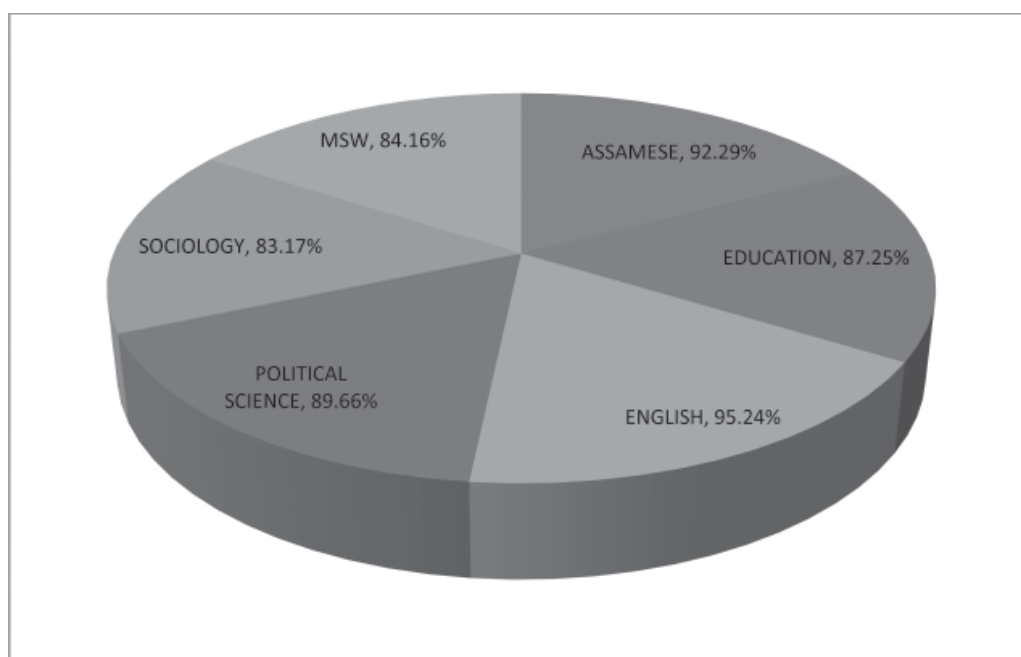


Figure 7: Percentage of qualified learners appeared in 4th Semester Master Degree Examination

The University declared the final semester results for the various PG Diploma programmes held in the month of November 2015. The following table shows the success rate of the learners-

Results of PG Diploma 2nd Semester Examination held on November, 2015

Subjects	Appeared	Qualified
PGDBM	7	5
PGDMC	12	5
PGDTH	4	0
PGDCA	36	31
PGDHRM	18	15

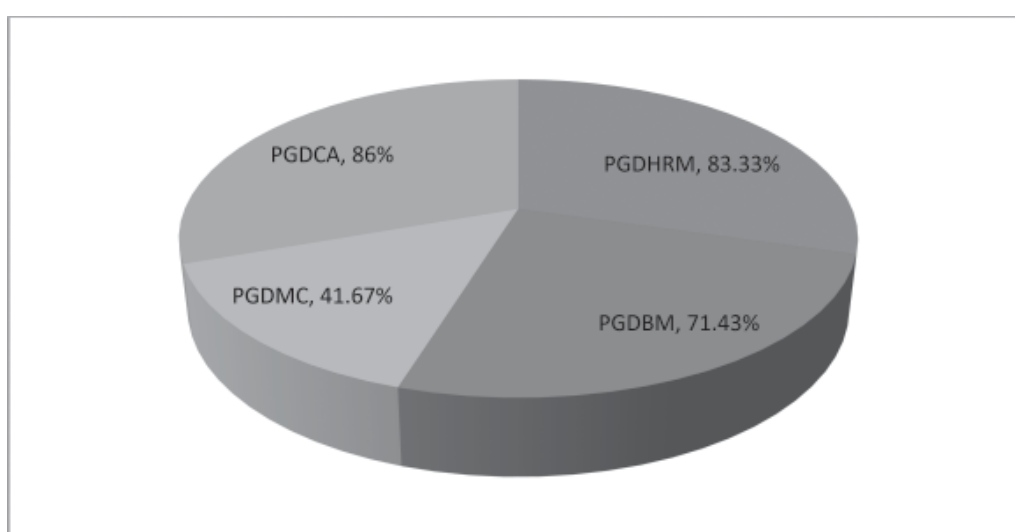


Figure 9: Pass percentage of learners appeared in 2nd Semester PG Diploma Examination

The University declared the final semester results for the various Diploma and Certificate programmes held in the month of September 2015. The following table shows the success rate of the learners -

Results of Diploma and certificate programme examination held on September, 2015

Subjects	Appeared	Qualified
DTM	1	1
DCHN	1	1
DLIS	135	98
DAJ	21	15
DJMC	20	18
CCA	3	3
CSTCPM	78	64

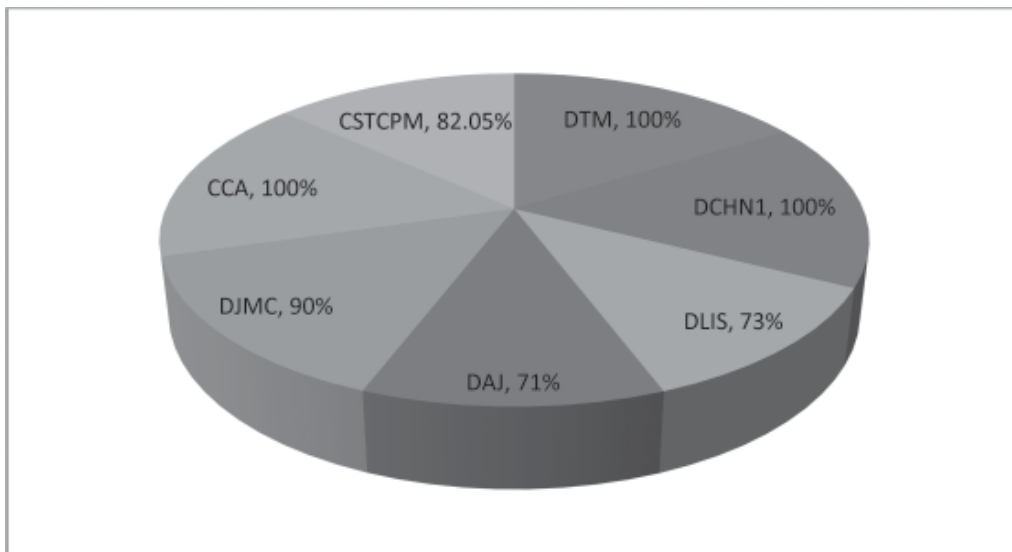


Figure 10: Pass percentage of learners appeared in Diploma and Certificate programmes Examination

The pass percentage of learners of D.El.Ed programme continues to show satisfactory results with the pass percentage of 1st year and 2nd year programmes being 91.03% and 97.26% respectively.

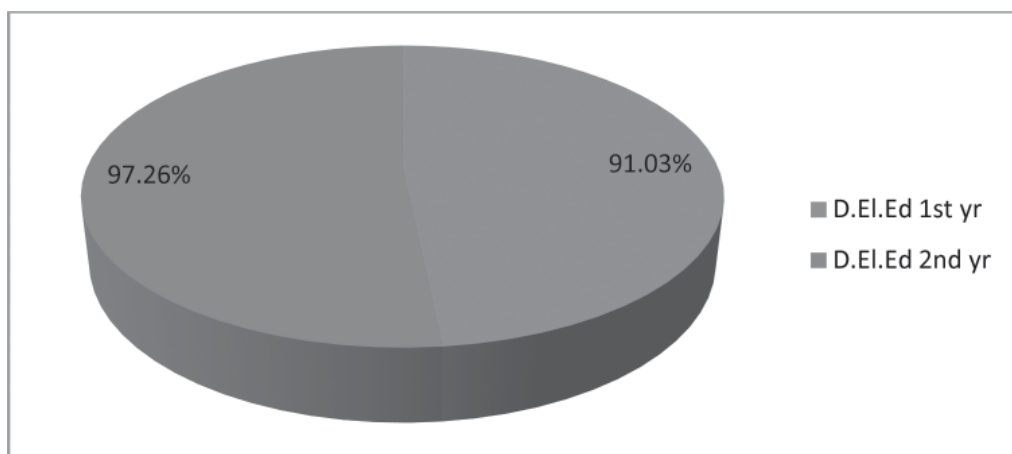


Figure 11: Pass percentage of learners of D. El. Ed programme (1st and 2nd Year) for the period July, 2015 to December, 2015.



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

H.O. Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2006-2007



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT

This is to report that the internal audit of **M/s KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us **M/s Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2007 and a copy of Balance Sheet as at 31.03.2007

In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

Date : 24.04.2018

Place : GUWAHATI



For, Pradeep Modi & Associates
(Chartered Accountants)

Pradeep Modi
(Proprietor)
Membership No. 300-55328



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9323472424 (M)
Email: pkmodiguwahati1@gmail.com

Annexed to and forming part of accounts for the year 2006 - 2007

SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of preparation of accounts :-**

- a) The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.
- b) The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. **Fixed Assets & Depreciation**

- a) Fixed assets are stated at their historical cost, less accumulated depreciation.
- b) Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.
- c) All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. **Inventories**

- a) Inventories are valued cost or net realisable value whichever is low.

4. **Revenue recognition**

- a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 7821006 (ASSAM)

BALANCE SHEET FOR THE YEAR ENDED 31.03.2007

Liabilities	Amount	Assets	Amount
General Fund	1,654,970	Fixed Assets "A"	1,733,376
DI: C Development	10,000,000	Advance for Travelling	15,000
Current Liabilities		Bank Balance (State Bank of India - 289)	9,902,824
Income Tax	8000	Cash in Hand	20,838
Professional Tax	832		
Provident Fund	8236		
	17,068		
	<u>11,672,038</u>		<u>11,672,038</u>


Date : 24.04.2018

Place : Guwahati

For,


KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants




(P.K. Modi)
Proprietor

**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR . GUWAHATI - 781006 (ASSAM)**

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.04.2006 TO 31.03.2007

Expenses	Amount	Income	Amount
To, Non Plan Expenses "I"	450,288.69	By Grant Received Non Plan	1,993,000.00
To, Expenses Incurred for Travelling	2,975.00	By, DEC Unassigned Grant Received	300,000.00
To, Depreciation "A"	190,966.00	BY Income from Other Sources	
To Excess of Income over Expenditure	1,654,970.31	Misc. Receipts 6200	6,200.00
	2,299,200.00		2,299,200.00

Date : 24.04.2018

Place : Guwahati

For,

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

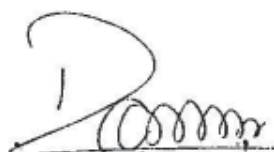
In terms of our report on even date

For, Pradeep Modi and Associates

Chartered Accountants

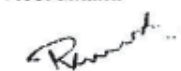


Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati




(P.K.Modi)
Proprietor

(A)

Fixed Assets	Rate of Depreciation	Addition During the Year		Depreciation	WDV as on 31.03.2007
		Before 30.09.2006	After 30.09.2006		
Motor Car	15%		506,417.00	37981	468,436.00
Utencil	10%		7,999.00	400	7,599.00
Application of New Tech.					
Laptop Computer (ANT)	60%		66,914.00	20074	46,840.00
Computerization & Modernization					
Air Conditioner & Accessories (C&M)	15%		29,798.00	2235	27,563.00
Computers & Accessories (C&M)	60%		143,208.00	42962	100,246.00
Printers & Accessories (C&M)	60%		26,767.00	8030	18,737.00
Furniture (DEC Dev)	10%		988,057.61	49403	938,654.61
Library					
Books & Journal	10%		66,695.00	3335	63,360.00
Student Support Service					
Computers (SSS)	60%		88,487.00	26546	61,941.00
			1,924,342.61	190,966.00	1,733,377



[Signature]
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**

SCHEDULE : 1 - Govt Non Plan Expenses

Advertisement	45630
Bank Charge	300
Car Maintanance	37696
House Rent	21000
Miscellanaeous Exp.	4159.5
Office Stationery & Printing	45453
POL A/c	9381.53
Postage	48
Repair & Maintenance	900
Salary	265080
TA/DA/SITTING ALOWANCE	9600
Telephone Charge	11040.66
Total	450,288.69



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15

7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1" and "A" are annexed to and form an integral part of the Balance Sheet at 31st March, 2007 and the Income & Expenditure Account for the year ended on that date.



Finance Officer
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

H.O.: Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2007-2008



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT

This is to report that the internal audit of M/s **KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us **M/s Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2008 and a copy of Balance Sheet as at 31.03.2008

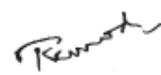
In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

Date : 24.04.2018

Place : GUWAHATI

For, Pradeep Modi & Associates
(Chartered Accountants)




Pradeep Modi
(Proprietor)
Membership No. 300-55328



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9323472424 (M)
Email: pkmodiguwahati@gmail.com

Annexed to and forming part of accounts for the year 2007 - 2008

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of accounts :-

- a) The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.
- b) The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. Fixed Assets & Depreciation

- a) Fixed assets are stated at their historical cost, less accumulated depreciation.
- b) Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.
- c) All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. Inventories

- a) Inventories are valued cost or net realisable value whichever is low.

4. Revenue recognition

- a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

BALANCE SHEET FOR THE YEAR ENDED 31.03.2008

Liabilities	Current Year		Previous Year		Assets	Current Year		Previous Year	
	Amount	Amount	Amount	Amount		Amount	Amount	Amount	Amount
General Fund	1,654,970				Fixed Assets	8,059,210		1,733,376	
Add Excess of Income over Expenditure	2,590,128			1,654,970	Advance for Travelling	-		15,000	
Less: DEC Unassigned Fund refunded	(217,536)		4,027,562		Sundry Debtors	30,000			
DEC Development					Bank Balance	24,590,147		9,902,824	
Opening Balance	10,000,000			10,000,000	(State Bank of India - 289)				
Add received during the year	16,718,729		26,718,729		Cash in Hand	105,129		20,838	
Current Liabilities									
Sundry Creditors	5	1,677,226							
Income Tax		6,100							
Group Link Insurance		1,168							
Professional Tax		4,784							
Provident Fund		10,264		17,068					
VAT Payable		338,653							
			32,784,486	11,672,038					
						32,784,486		11,672,038	

Date : 24.04.2018
Place : Guwahati

For,

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants




(P.K.Modi)
Proprietor


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.04.2007 TO 31.03.2008

Expenses	Current Year		Previous Year		Income	Current Year		Previous Year	
	Amount	Amount	Amount	Amount		Amount	Amount	Amount	Amount
To, Non Plan Expenses	3,220,905.32	450,288.69			By Grant Received Non Plan	8,244,000.00		1,993,000.00	
To, DEC Development Expenses	4,839,920.35				BY DEC Development Grant	4,839,920.35			
To, Expenses incurred for Travelling	-	2,975.00			To, DEC Unassigned Grant		300,000.00		
To, DEC Unassigned Expenses	155,823.00				By Income from Own Source	486,944.00			
To, Maintenance of College	781,228.00	190,966							
To, Depreciation	2,293,835.00				BY Income from Other Sources				
To, Surplus of Income over Expenditure	2,590,128.01	1,654,970.31			FDR Interest				
					Misc. Receipts	310,975.33			6,200.00
	13,881,839.68	2,299,200.00		2,299,200.00		13,881,839.68		2,299,200.00	

Date : 24.04.2018
Place : Guwahati


For,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

Finance Officer
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants


(P.K. Modi)
Proprietor




Vice-Chancellor
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 1 - Govt Non Plan Expenses

Advertisement	290159
Bank Charge	12860
Books & Journals	480
Car Maintanance	12946
Convince Allowence	1569
Courier Service	32192
Foundation Day Lecture (Exp)	17424
Hiring Charge of Off. Residence of VC	78050
House Rent	143148
Insurance(Gen)	11625
Maintanance of Official Residence of VC	48822
Maintanance of VC's Off. Car Incl. Insurance	9546
Miscellaneous Exp.	66032
Office Expenses	90418
Office Stationery & Printing	227677
Paper & Periodicals	4322
POL A/c	145160.48
Postage	13961
Reno. of Off Incl. Fittings and Fixtur	24417
Repair & Maintenance	7336
Salary	1907573
Sitting Fee & Honorarium	3000
TA/DA/SITTING ALLOWANCE	8708
Telephone Charge	54929.84
Wages	8550
Total	3,220,905.32

SCHEDULE : 2 - Dec Development Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Appointment of Academic Staff & Consultant	1,110,929.00
Application for the New Technology	10,000.00
Development of Sim	2,566,165.00
Research & Development	206,151.00
Staff Training & Quality Assurance	377,779.00
Student Support Service	568,907.00
Total	4,839,931.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Fixed Assets	Rate of Depreciation	Opening balance as on		Addition During the Year		Depreciation	WDV as on 31.03.2008
		01.04.2007	Before 30.09.2007	After 30.09.2007			
Air Conditioner	15%		22,022.00		3303	18,719.00	
Aqua Guard	15%		14,380.00		2157	12,223.00	
Computer & Accessories	60%		1,980.00	116,477.00	36131	82,326.00	
Electrical Equipment	15%		11,310.00		1697	9,613.00	
EPBX	15%		39,550.00		5933	33,617.00	
Fan & Fittings	10%		10,199.00	37,258.00	2883	44,574.00	
Furniture & Fixture for VC's	10%		29,111.00	37,649.00	4794	61,966.00	
Furniture & Fixture	10%		32,300.00	178,111.00	12136	198,275.00	
Mobile Phone	60%		6,000.00		3600	2,400.00	
Motor Car	15%	468,436.00			70265	398,171.00	
Office Equipments	15%			88,880.00	6666	82,214.00	
Utencil	10%	7,599.00			760	6,839.00	
Application of ICT Facilities							
Capacity Building in Terms of Hardware Etc.	15%		17,298.00	15,365.00	3747	28,916.00	
Equipment for Production of Multimedia Programmes	15%			1,766,000.00	132450	1,633,550.00	
Multimedia Mobile Van	15%			1,144,151.00	85811	1,058,340.00	
Procurement and Installation of Dish Antenna	15%		34,800.00	146,241.00	16188	1,64,853.00	
Procurement of Multimedia Package	15%		50,960.00		7644	43,316.00	
Application of New Tech.							
Dish Antennae (ANT)	15%		8,264.00		1240	7,024.00	
Laptop Computer (ANT)	60%	46,840.00	108,873.00		93428	62,285.00	
LCD Camera (ANT)	15%		8,990.00		1349	7,641.00	
LCD Projector (ANT)	15%		143,422.00		21513	121,909.00	
Scanner (ANT)	60%		14,144.00		8486	5,658.00	
TV & Accessories (ANT)	15%		44,600.00		6690	37,910.00	
Computerization & Modernization							
Air Conditioner & Accessories (C&M)	15%	27,563.00	95,439.00		18450	104,552.00	
Computers & Accessories (C&M)	60%	100,246.00			60148	40,098.00	
Computer Server (C&M)	60%		322,890.00		193734	129,156.00	
LAN & Accessories (C&M)	60%		107,216.00		64330	42,886.00	
Printers & Accessories (C&M)	60%	18,737.00			11242	7,495.00	
Furniture (DEC Dev)	10%	938,654.61	988,449.74		192710	1,734,394.35	
Library							
Books & Journal	10%	63,360.00	183,096.00		24646	221,810.00	
Purchase of Books	10%			428,928.00	21446	407,482.00	
Student Support Service							
Computerization	60%		895,656.00	108,248.00	569868	434,036.00	
Computers (SSS)	60%	61,941.00	710,340.00		463369	308,912.00	
Online Power Supply	15%		428,625.00		64294	364,331.00	
Printers (SSS)	60%		36,774.00		22064	14,710.00	
Scanner (SSS)	60%		7,072.00		4243	2,829.00	
Software for Server (SSS)	60%		61,400.00		36840	24,560.00	
TV & Accessories (SSS)	15%		109,900.00		16485	93,415.00	
VCR/DVD (SSS)	15%		7,300.00		1095	6,205.00	
		1,733,376.61	4,552,360.74	4,067,308.00	2,293,835.00	8,059,210	

Finance Officer
K.K.H.S.O.U.
Guwahati

K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 3 - Income from Own Source

Assam Institute of Advanced Studies	29435.00
Batdraba Sri Sri Sankardev College	3870.00
Birjhora Kanya Mahavidyalaya	46567.00
Birjhora Mahavidyalaya	4620.00
Bodoland Educational Society	19670.00
Chaiduar College	4565.00
Cotton College	23700.00
Dhing College	1470.00
GEA National College	3800.00
Goalpara College	10795.00
Icon Academy	75150.00
Institute of Intensive Studies	3470.00
J.D..S.G. College	21070.00
Margherita College	70262.00
MNC Open College	12120.00
Nirmal Haloi College	9295.00
North East Academy	10670.00
North East Centre for Education	4970.00
North Lakhimpur College	22370.00
Nowgong College	18200.00
Nowgong Girls' College	27050.00
Received From Study Centres Against Prospectus	27360.00
Sankardev Mahavidyalaya	8695.00
S.K. Hazarika College	14000.00
Tinsukia Commerce College	13770.00
	486944.00


Finance Officer
 K.K.H.S.O.U.
 Guwahati


Vice-Chancellor
 K.K.H.S.O.U.
 Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 4 - Maintainance of College

Assam Institute of Mass Comm. & Media Research	460.00
Bank Charge	140.00
Diphu Commerce College	590.00
Gargaon College	31680.00
Icon Commerce College	24410.00
Nagaon College	16935.00
Payment to Colleges	707013.00
	781228.00

SCHEDULE : 5 - Sundry Creditors

Ambalal Sarabhai Enterprise	1,568,579
Oscar Computers & System	108,647
	1,677,226



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15
7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1 to 5" and "A" are annexed to and form an integral part of the Balance Sheet at 31st March, 2008 and the Income & Expenditure Account for the year ended on that date.



Finance Officer
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Observation find during the Audit

YEAR – 2007 – 2008		EXPENDITURE INCURRED FROM GRANT	
It was Observed that no guidelines for procurement of Goods and Services, has made by the University, Hence Rules laid down by GFR is to be Followed			
Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment
1.	Furniture & Office Equipment	Rs. 28,953/- 76,174/-	31-03-2008
2.	Office Stationery & Printing	Rs.1,38,083/-	95- 04/12/2007 – Rs.30,031/- 120- 31/12/2007 – Rs.34,927/- 157- 23/02/2008 – Rs. 4,250/- 184- 20/03/2008 – Rs. 1,250/- 214-216- 31/03/2008 – Rs.38044/- 225-229- 31/03/2008 – Rs.38044/-
3.	Furniture & Fixture	Rs.1,21,862/-	213 31/03/2018 – Rs.1,21,862/-
4.	Computer Printers Audio Cassette (Under DEC – Dev)	Rs.9,59,295/-	168 04.12.2007 – Rs.478620/- 209 31.12.2007 – Rs.16,633/- 210 31.12.2007 – Rs.76200/- 211 31.12.2007 – Rs.2,79,195/-
			<p>Party Name: Bishakha Enterprise Payment was to the above mentioned party for purchase of Furniture and Office Equipment which result in possible splitting of Contract to avoid Rule 146 of GFR 2005 , However Quotation was called single Party.</p> <p>Party Name: Anubhab Enterprises & Co. Party was selected for the supply of Printing and Stationery without calling Limited Tender Enquiry violating Rule 151 of GFR. In tender file note sheet were found & in most of the cases approval was given on the basis that "As per verbal order some office Stationery was urgent required"</p> <p>Party Name: ATC Agency Godrej furniture was procured from above mentioned party without receiving at least three quotations.</p> <p>Party Name: Oscar Computer & System Procurement of Computer, Printer and Audio Cassette was done without calling Limited Tender Enquiry. Violating Rule 151 of GFR – 2005. General Approval from VC for procurement was done only</p>



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
5.	Studio Equipments (Under DEC Development)	Rs.17,66,000/-		<p>Party Name: Ambalal Sarabhai Enterprise</p> <p>Studio Equipment was purchased on 28.03.2008. It was found that the payment was made on 2008 - 2009 Amount to Rs.1,97,421.00 is paid in excess to party.</p> <p>The amount was paid in excess due to deduction of VAT amount and deposited in VAT department.</p>
6.	Furniture & Fixtures	Rs.9,88,449.74	28.06.2007 - 3,31,356.75 28.06.2007 - 2,73,744.23 30.07.2007 - 52,830.60 30.07.2007 - 1,08,101.89 30.07.2007 - 16,098.58 31.07.2007 - 77,268.96 31.07.2007 - 9,562.00 31.07.2007 - 1,19,486.73	<p>Party Name: Godrej & Boyce Mfg. Co. Ltd</p> <p>Order passed by the committee could not be produced, and tender floated paper could not be produced by the management on request.</p>
7.	Computers (Under DEC - Development) - SSS & CMM	Rs.9,81,864.00 Rs. 1,97,013.00	31.07.2007 - 9,81,864.00 31.07.2007 - 1,97,013.00	<p>Party Name: Oscar Computers & System</p> <p>Order passed by the committee could not be produced, and tender floated paper could not be produced by the management on request. Payment Directly Debited to the Expenses Head.</p>
8.	Assets Register was not maintained.			



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

H.O. Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2008-2009



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT

This is to report that the internal audit of **M/s KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us **M/s Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2009 and a copy of Balance Sheet as at 31.03.2009.

In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

Date : 24.04.2018

Place : GUWAHATI

For, Pradeep Modi & Associates
(Chartered Accountants)



Pradeep Modi
(Proprietor)

Membership No. 300-55328



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9323472424 (M)
Email: pkmodiguwahati1@gmail.com

Annexed to and forming part of accounts for the year 2008-2009

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of accounts :-

- a) The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.
- b) The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. Fixed Assets & Depreciation

- a) Fixed assets are stated at their historical cost, less accumulated depreciation.
- b) Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.
- c) All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. Inventories

- a) Inventories are valued cost or net realisable value whichever is low.

4. Revenue recognition

- a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.




KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

BALANCE SHEET FOR THE YEAR ENDED 31.03.2009

Liabilities	Current Year		Previous Year		Assets	Current Year		Previous Year	
	Amount	Amount	Amount	Amount		Amount	Amount	Amount	Amount
General Fund					Fixed Assets				
Opening Balance	4,027,562.00				Loans & Advances	37,336.00	-	-	-
Add Surplus for the Year	6,097,753.00	10,125,315.00	4,027,562.00		Sundry Debtors	30,000.00	30,000.00	30,000.00	
					Fixed Deposit	9,000,000.00	-	-	-
					VAT (Ambala Sarabhati)	197,421.00	-	-	-
DEC Development					Bank Balance	29,742,818.98	24,590,147.00	24,590,147.00	
Opening Balance	26,718,729.00		26,718,729.00		Cash in Hand	219,609.67	105,129.00	105,129.00	
Add Rec. during the year	14,096,719.00	40,815,448.00							
Current Liabilities									
DEC Unassigned Grant Refund Payable		29,521.00							
Sundry Creditors	71,585.00								
Income Tax	62,035.00								
Group Link Insurance	2,368.00								
Professional Tax	39,181.00								
Provident Fund	46,000.00								
Salary Payable	317,072.00								
VAT Payable	16,268.00								
Income Tax Payable (Sal)	73,616.00								
		628,125.00		2,038,195.00					
		51,598,409.00		32,784,486.00					
							51,598,409.00		32,784,486.00

Date : 24.04.2018
Place : Guwahati

For,
Krishna Kanta Handiqui State Open University


Proprietor
(P.K. Modi)

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants




Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)


INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.04.2008 TO 31.03.2009

Expenses	Sch No	Current Year		Previous Year		Income	Sch No	Current Year		Previous Year	
		Amount	Amount	Amount	Amount			Amount	Amount		
To, Non Plan Expenses	1	11,935,357.00	3,220,905.32	By Grant Received Non Plan		4,000,695.00		8,244,000.00			
To, DEC Development Expenses	2	8,184,998.00	4,839,920.35	BY DEC Development Grant		8,184,998.00		4,839,920.35			
To, Maintenance of College	3	6,440,282.00	781,228.00	By DEC Unassigned Grant Received		270,479.00		-			
To, DEC Unassigned Expenses	4	200,220.00	155,823.00	BY Income from Own Source	5	23,403,205.00		486,944.00			
To, Depreciation	A	3,478,614.00	2,293,835.00	BY Income from Other Sources FDR Interest		477,847.00		310,975.33			
To, Surplus of Income over Expenditure		6,097,753.00	2,590,128.01								
		36,337,224.00	13,881,839.68			36,337,224.00		13,881,839.68			

Date : 24.04.2018


Place : Guwahati

For,
Krishna Kanta Handiqui State Open University


Pradeep Modi
Chartered Accountant
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants




(P.K. Modi)
Proprietor


Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 1 - Govt Non Plan Expenses

Add. Wages	30,120.00
Adverstisement & Publicity	445,173.00
Bank Charges	26.00
Courier Charges	81,297.00
Electricity	83,403.00
Entertainment Expenses	36,953.00
Examination Expenses	1,353,910.00
Foundation Day	84,500.00
General Expenses	61,323.00
Hiring charges(pvt. Security)	77,633.00
Hiring charges(VC Residence)	80,850.00
Maintenance (jail S. centre)	19,688.00
Maintenance (office Equip)	110,160.00
Maintenance (office vehicle)	81,074.00
Maintenance of (website)	8,950.00
Maintenance of VC car	21,037.00
Maintenance VC Residence	1,133.00
Miscellaneous Expenses	39,893.00
Office Expenses	57,739.00
Office Stationery	476,783.00
Paper & periodicals	5,235.00
POL	126,420.00
Postage	24,986.00
Production of Books	4,212,327.00
Rental Charge Of Office Building	635,805.00
Repair & Maintenance	33,665.00
Salary A/c	3,361,915.00
Sitting Allowance	10,000.00
TA/DA & Sitting Fee	161,749.00
Telephone, FAX, Internet	152,010.00
Travelling Expenses	10,000.00
VC Discretionary Fund	16,100.00
Wages	33,500.00

Total

11,935,357.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 2 - Dec Development Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Appointment of Academic Staff & Consultant	3,331,737.00
Development of Sim	3,000,438.00
Research & Development	344,094.00
Staff Training & Quality Assurance	873,542.00
Student Support Service	617,137.00
Vocational Education & Training	18,000.00
Bank Charges	50.00
Total	8,184,998.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 3 - Maintenance of College

Particulars

Amount(Rs)

Bank Charges

18,619.00

Payment to Colleges

6,421,663.00

Total

6,440,282.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 4 - Dec Unassigned Grant

<u>Particulars</u>	<u>Amount(Rs)</u>
Expenses on Travelling	194,220.00
General Expenses	6,000.00
Total	<u>200,220.00</u>


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 5- Income from Own Sources

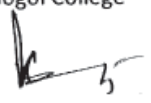
<u>Particulars</u>	<u>Amount(Rs)</u>
Abhayapuri College	9,970.00
Amguri College	100,620.00
Assam Institute of Advanced Studies	146,245.00
Assam Institute of Mass Comm. & Media Research	78,760.00
Assam Siksha Academy	61,345.00
Baihata Chariali B.Ed. College	1,640.00
Bank Interest	45,133.00
Bapuji College	48,730.00
Barkhetri Jr. College	42,160.00
Batdraba Sri Sri Sankardev College	10,960.00
B. B. K. College	229,580.00
B.B. Kishan College	146,550.00
BDPS Computer Education,GHY	2,805.00
BDPS Computer Education, Silchar	330,835.00
BDPS Computer Education Society, Kamrup	670.00
BDPS Computer Education Society, Tezpur	122,485.00
Bhibiram Hazarika College	142,860.00
Bijni College	94,320.00
Birinchi Kr. Barooah College	15,920.00
Birjhora Kanya Mahavidyalaya	190,930.00
Birjhora Mahavidyalaya	252,175.00
Bir Lachit Borphukan College	382,110.00
Biswanath College	84,327.00
B.K.B. College	57,855.00
B.N. College	124,050.00
Bodoland Educational Society	256,720.00
Borhat BPB Memorial College	61,480.00
Borholla College	21,580.00
B.P. Chaliha College	21,330.00
Brilliant Academy	228,200.00
Cachar College	42,380.00
Candidates Against Post of Academic Consultant	3,200.00
Chaiduar College	91,154.00
Cinnamora College	208,750.00
Compugter Supplier	6,000.00
Cotton College	379,757.00
Darwin School of Correspondence	302,720.00
Dhamdhama Anchalik College	64,260.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Dhemaji College	21,120.00
Dhemaji Town College	26,260.00
Dhing College	24,800.00
DHSK College	387,960.00
DHSK College (Re-Deposit)	1,070.00
DHSK Commerce College	190,110.00
Dikhowmukh College	31,160.00
Diphu Commerce College	628,080.00
Dispur College	321,315.00
DK College	199,620.00
D. K. College Mirza	42,120.00
Doboka Science Society	112,220.00
Doomdooma College	436,255.00
Dr. B.K.B. College	4,950.00
Dr. Nobin Bordoloi College	8,190.00
Duliajan College	197,120.00
FA Ahmed College	37,510.00
FA Ahmed Memorial College	273,430.00
Fakiragram College	173,965.00
Fees Received	3,092,997.00
Furkating College	51,955.00
Furkating Jr. College	54,200.00
Gargaon College	568,725.00
GEA National College	41,900.00
Goalpara College	187,410.00
Golaghat Commerce College	256,330.00
Goreswar College	173,930.00
Guwahati Public College	133,460.00
Guwahati Public College (Re Deposit)	3,020.00
Habraghat Mahavidyalaya	63,040.00
Habraghat Mahavidyalaya, Krishnai	35,310.00
Hamari Educational Research Society	64,260.00
Hamidabad College	18,460.00
HPB Girls' College	38,785.00
Icon Commerce College	200,885.00
Icon Commerce College (Re-Validate)	30,300.00
Institute of Intensive Studies	42,960.00
Institute of Intensive Studies (Re-Deposit)	150.00
Jawaharlal Nehru College	91,070.00
J.B. College	423,676.00
J.B. College, Jorhat	72,530.00
JDSG College	268,390.00
Jengraimukh College	17,950.00
Jhanji HNS College	64,170.00
J.N. College	6,625.00
Jnyanam Educational Institute	128,990.00
Joya Gogoi College	147,337.00



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Kakojan College	110,710.00
Kaliabor College	29,260.00
Kamarbandha Jr. College	71,730.00
Kamargaon College	116,755.00
Kamrup College	21,340.00
Kokrajhar Science College	383,185.00
Laharighat College	17,120.00
Lahowal College	26,380.00
Lakhimpur Girls' College	138,540.00
Learners	900.00
LOKD College	65,760.00
Lumding College	116,845.00
Machkhowa Degree College	7,690.00
Margherita College	474,637.00
Matrix College of Management & Technology	35,065.00
Miraj Foundation	185,350.00
M.K. College	94,920.00
MNC Open College	295,130.00
Moran College	420,700.00
Morigaon College	68,164.00
Naharkatiya College	141,300.00
Nalbari Commerce College	98,525.00
Namrup College	46,660.00
Nandalal Borgohain City College	605,180.00
Nandalal Borgohain City College(Re-Deposit)	2,050.00
National College of Informaton Technology	142,720.00
Nazira College	235,030.00
Neaws Academy	120,230.00
Neaws Academy, Barpeta	39,590.00
New Study Centres As Application Fee	9,000.00
Nirmal Haloi College	104,190.00
North Bank College	9,340.00
North East Academy	263,728.00
North East Centre for Education	12,910.00
North Eastern Centre for Education	2,140.00
North Lakhimpur College	263,265.00
Nowgong College	219,940.00
Nowgong Girls' College	101,576.00
Nowgong Girls' College (Re-Deposit)	850.00
Orient Flower Jr. College	31,945.00
P.B. College	69,345.00
P.B. College, Gauripur	51,360.00
Pragjyotish College	231,130.00
Printing Press	12,000.00
Printing Press (Re-Deposit)	500.00
Processing Fee for Transfer	400.00
Pub Majuli College	95,550.00


Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Purbanchal Jyanpith Vidyalaya	141,380.00
Ramkrishna Nagar College	263,690.00
Rangapara College	20,680.00
Rangia Teacher Training College	123,300.00
Rangia T.T.College	13,100.00
Ratnapith College	78,310.00
Received From Printing Press	1,000.00
Received From RTA Students	8,000.00
RJ Educational Trust	31,235.00
RJ Educational Trust (Re-Deposit)	3,900.00
Sadba Training Centre	145,327.00
Sadiya College	116,192.00
Sankardev Mahavidyalaya	66,015.00
Sarupathar College	144,895.00
SBMS College	84,699.00
Sibsagar College	187,472.00
Śivasagar College	11,125.00
S.K. Hazarika College	82,990.00
S.K. Roy College	74,365.00
Sonari College	363,290.00
Sonitpur Dhatri Sewa Samity	16,450.00
SPP College	58,615.00
Study Centres Against Model Quesion	25,425.00
Study Centres Against Paper Call and Prospectus	12,370.00
Study Centres Against Prospectus	452,626.00
Swahid Smriti College	60,360.00
Tezpur College	411,475.00
Tinsukia College	497,415.00
Tinsukia Commerce College	148,460.00
T.T. College	193,340.00
West Guwahati College of Education	4,660.00
Prior Period Income	163,773.00

23403205.00

Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati




KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

SCHEDULE : 6- Bank Balance

Bank Name	Account No.	DEC DEVELOPMENT GRANT	Study CENTER	Govt Grant	DEC Unassigned G	Grand Total
SBI	289	5,411,160.65	2,196,578.00	(7,384,700.67)	(276,554.00)	(53,516.02)
SBI	532	24,182,797.00	-	-	300,000.00	24,482,797.00
SBI	369	-	5,308,538.00	5,000.00	-	5,313,538.00
		29,593,957.65	7,505,116.00	(7,379,700.67)	23,446.00	29,742,818.98


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



SCHEDULE : A- Fixed Assets and Depreciation

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2008	Addition During the Year		Depreciation	WDV as on 31.03.2009
			Before 30.09.2008	After 30.09.2008		
Air Conditioner	15%	18,719.00			2808	15,911.00
Aqua Guard	15%	12,223.00			1833	10,390.00
Computer & Accessories	60%	82,326.00			49396	32,930.00
Electrical Equipment	15%	9,613.00			1442	8,171.00
EPBX	15%	33,617.00			5043	28,574.00
Fan & Fittings	10%	44,574.00			4457	40,117.00
Furniture & Fixture for VC's	10%	61,966.00			6197	55,769.00
Furniture & Fixture	10%	198,275.00		53,189.00	22487	228,977.00
Purchase of Electrical Goods	15%		23,980.00	3,920.00	3891	24,009.00
Mobile Phone	60%	2,400.00			1440	960.00
Motor Car	15%	398,171.00			59726	338,445.00
Office Equipments	15%	82,214.00	169,879.00	14,175.00	38877	227,391.00
Office Building	10%		1,031,281.00		103128	928,153.00
Utencil	10%	6,839.00			684	6,155.00
Application of ICT Facilities						
Capacity Building in Terms of Hardware Etc.	15%	28,916.00		275,912.00	25031	279,797.00
Equipment for Production of Multimedia Programmes	15%	1,633,550.00	131,170.00		264708	1,500,012.00
Multimedia Mobile Van	15%	1,058,340.00			158751	899,589.00
Procurement and Installation of Dish Antenna	15%	164,853.00	1,173,609.00		200769	1,137,693.00
Procurement of Multimedia Package	15%	43,316.00			6497	36,819.00
Application of New Tech.						
Dish Antennae (ANT)	15%	7,024.00			1054	5,970.00
Laptop Computer (ANT)	60%	62,285.00			37371	24,914.00
LCD Camera (ANT)	15%	7,641.00			1146	6,495.00
LCD Projcor (ANT)	15%	121,909.00			18286	103,623.00
Scanner (ANT)	60%	5,658.00			3395	2,263.00
TV & Accessories (ANT)	15%	37,910.00			5687	32,223.00
Computerization & Modernization						
Air Conditioner & Accessioies(C&M)	15%	104,552.00			15683	88,869.00
Computers & Accessories (C&M)	60%	40,098.00			24059	16,039.00
Computer Server (C&M)	60%	129,156.00			77494	51,662.00
LAN & Accessories (C&M)	60%	42,886.00			25732	17,154.00
Printers & Accessories (C&M)	60%	7,495.00			4497	2,998.00
Construction of Building						
Studio of Multimedia Facility	10%		496,550.00		49655	446,895.00
Furniture (DEC Dev)	10%	1,734,394.35			173439	1,560,955.35
Library						
Books & Journal	10%	221,810.00			22181	199,629.00
Furniture	10%			37,071.00	1854	35,217.00
Mordern Information System	60%		290,444.00	50,125.00	189304	151,265.00
Purchase of Journal	10%		13,600.00		1360	12,240.00
Purchase of Books	10%	407,482.00	1,697,533.00	465,942.00	233799	2,337,158.00
Student Support Service						
Computerization	60%	434,036.00	1,794,393.00	53,454.00	1353094	928,789.00
Computers (SSS)	60%	308,912.00			185347	123,565.00
Online Power Supply	15%	364,331.00			54650	309,681.00
Printers (SSS)	60%	14,710.00			8826	5,884.00
Scanner (SSS)	60%	2,829.00			1697	1,132.00
Software for Server (SSS)	60%	24,560.00			14736	9,824.00
Procurment of Online Casscttes	15%		14,400.00		2160	12,240.00
TV & Accessories (SSS)	15%	93,415.00			14012	79,403.00
VCR/DVD (SSS)	15%	6,205.00			931	5,274.00
		8,059,210.35	6,836,839.00	953,788.00	3,478,614.00	12,371,223.35


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15
7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1 to 6" and "A" are annexed to and form an integral part of the Balance Sheet at 31st March, 2009 and the Income & Expenditure Account for the year ended on that date.



Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Observation find during the Audit

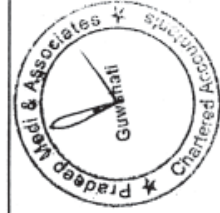
YEAR – 2008 – 2009		EXPENDITURE INCURRED FROM GRANT		
It was Observed that no guidelines for procurement of Goods and Services, has made by the University, Hence Rules laid down by GFR is to be Followed				
Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
1.	Computer Printer Antivirus Software	Rs.23,19,044.00	114 – 10.06.2008 – Rs.11,59,105.00 217 – 31.07.2008 – Rs. 35,085.00 236 – 31.07.2008 – Rs. 80,762.00 239 – 31.07.2008 – Rs. 3,78,489.00 240 – 31.07.2008 – Rs.2,27,093.00 241 – 31.07.2008 – Rs.2,73,477.00 284 – 31.07.2008 – Rs.13,846.00 27 – 24.11.2008 – Rs.2,20,169.00 154 – 28.03.2009 – Rs.39,665.00	Party Name: Oscar Computer & Systems Being Computers and other Accessories purchased under DEC Development without floating any Tender. Party is not even Empaneled with University and Consistent Order is given to the party by splitting the Contract
2.	Courier Service	Rs.2,55,983.00	12 – 17.11.2008 – Rs.66,333.00 33 – 11.12.2008 – Rs.41,405.00 155 – 28.03.2009 – Rs.84,578.00	Party Name: Airnet Courier Service. In total of Rs.2, 55,983/- bill was received for Postage and Courier Charges. No TDS have been deducted. No Memo found for the Selection of Courier Partner.
3.	Procurement and Installation of Dish Antenna	Rs.5,41,996.00	233 – 31.07.2008 – Rs.4,74,265/-	Party Name : NRS Mercantile Pvt Limited Procurement was done without calling event Limited Tender Enquiry; violating the Rule 151 of GFR.



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
4.	Procurement of Office Stationery and Printing & Production of Books	Rs.12,84,274.00	No Voucher Number	Party Name: Anubhab Enterprise & Co. Above party was not empaneled with the University and all the Stationery and Printing Job (Production of Books) is done through the above mention party. It was also observed that the bill received date and payment date is same in the entire Bill.
5.	Production of Books	Rs.16,91,308.00		Party Name: Don Printers Violation of Rule – 151, as per GFR. NIT papers could not be produced by Mgt. rate was fixed for one year from dated 04/05/2009 and 19 parties were empanelled as per letter Ref No KKH/SOU/PTG/54/2007/115 dt. 04-05-2009
6.	Production of Books	Rs.10,00,930.00		Party Name: J.S.Printers Violation of Rule – 151, as per GFR
7.	Office Stationery and AMC charges	Rs.1,16,137.00	Cheque No: 568710 Cheque No: 568996	Party Name: Oscar Computer System. Violation of Rule – 151, as per GFR
8.	Furniture (Studio for Multimedia Facility)	Rs.4,37,110.00	230 – 31.07.2008 – 1,79,818.00 334 – 31.07.2008 – 2,57,292.00	Party Name: Banalakmi Furniture House Furniture worth Rs.437110.00 was purchased for the Multimedia Studio. No NIT was floated for the purchase of same. And contract was split in two invoice dated 29.07.2008 and 31.07.2008. No Fixed Asset register was found, so could not checked the entry in Fixed Assets Register Book.



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
9.	Dish Antenna (Studio for Multimedia Facility)	Rs.3,67,715.00	229 – 31.07.2008	Party Name: CMS Computers Ltd.
10.	Pre – Admission Counseling (Publish of University Advertisement)	Rs.1,22,752.00	Voucher No: 10, 34, 35, 37,48,97 Dated: 17/11/08, 11/12/08, 15/12/08, 19/12/08, 12/01/09, 27/02/09.	Party Name : Gulf Advertising. No NIT Resolution Number found. Payment is made for the Advertisement to the Contractor, Total amount credited is more ther Rs. 100000.00 during the financial year and it was observed that TDS was not deducted.
11.	Printer Purchased	Rs.1,72,900.00	Voucher No:49 Date of Payment:31.05.2008	Party Name : Andig System. Printer was purchased amounting to Rs.1,72,900.00. Violation of Rule – 151, GFR Act
12.	Studio Equipment (Procurement and Installation of Dish Antena	Rs.4,74,265.00	Voucher No: 233 Cheque No:378614	Party Name: NRS Mercantile Pvt. Ltd. Violation of Rule – 151, GFR Act
13.	Purchase of Computer, Software, Studio Equipment	Rs.23,19,044	Voucher No: 114,217,236,239,240, 241, 284, 27, 154 Dated: 10.06.08, 31.07.08 (6), 22.11.08, 28.03.09	Party Name Oscar Computer. Without floating any Tender and no Resolution Number found, only approval from the Board was taken for the Purchase of Computers, Printers, Software and equipment for Multimedia Center.
14.	Asset Register was not maintained.			





KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

H.O.: Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2009-2010



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT

This is to report that the internal audit of M/s **KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us **M/s Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2010 and a copy of Balance Sheet as at 31.03.2010.

In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

For, Pradeep Modi & Associates
(Chartered Accountants)

Date : 24.04.2018

Place : GUWAHATI



Pradeep Modi
Pradeep Modi
(Proprietor)
Membership No. 300-55328



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9706351385 (M)
Email: agarwallokesh06@gmail.com

Annexed to and forming part of accounts for the year 2009-2010

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of accounts :-

a)

The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.

b)

The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. Fixed Assets & Depreciation

a) Fixed assets are stated at their historical cost, less accumulated depreciation.

b)

Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.

c)

All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. Inventories

a) Inventories are valued cost or net realisable value whichever is low.

4. Revenue recognition

a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

BALANCE SHEET FOR THE YEAR ENDED 31.03.2010

Liabilities	Sch. No	Amount (Rs)	Current Year		Previous Year		Sch. No	Current Year		Previous Year			
			Amount	Amount	Amount	Amount		Amount	Amount	Assets			
General Fund													
Opening Balance		10125315					2	16,462,115.35				12,371,223.35	
Add: Surplus for the Year		2446459.02	12,571,774.02		10,125,315.00								
Govt Plan													
Fund Received (08-09)		4987500	4,987,500.00		-		3	667,518.00				264,757.00	
DEC Development													
Opening Balance		40815448											
Add Current Year Fund Rec		13274481	54,089,929.00		40,815,448.00								
Current Liabilities	1		1,729,563.00		657,646.00		4	26,949,132.67				29,962,428.65	
			73,378,766.02		51,598,409.00			73,378,766.02				51,598,409.00	

Date : 24.04.2018

Place : Guwahati

For,

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants




(P.K.Modi)
Proprietor


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.04.2009 TO 31.03.2010


Expenses	Sch.N	Current Year		Previous Year		Income	Sch.N	Current Year		Previous Year	
		Amount	Amount	Amount	Amount			Amount	Amount	Amount	Amount
To, Non Plan Expenses	5	21,034,170.98	11,935,357.00			By Grant Received Non Plan				4,000,695.00	
To, DEC Development Expenses	6	15,885,400.00	8,184,998.00			BY DEC Development Grant		15,885,400.00		8,184,998.00	
To, Maintenance of College	7	17,720,490.00	6,440,282.00			BY Dec Unassigned Grant		100,934.00		270,479.00	
To, Depreciation	2	3,340,784.00	3,478,614.00			BY Income from Own Source	9	45,253,914.00		23,403,205.00	
To, DEC Unassigned Expenses	8	1,107,462.00	200,220.00			BY Income from Other Sources					
						FDR Interest					
						Misc. Receipts		294,518.00		477,847.00	
To, Surplus of Income over Expenditure		2,446,459.02	6,097,753.00								
		61,534,766.00	36,337,224.00					61,534,766.00		36,337,224.00	

Date :24.04.2018

Place : Guwahati


For,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants





(P.K.Modi)
Proprietor

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**SCHEDULE : 1 - Current Liability**

<u>Particulars</u>	<u>Amount(Rs)</u>
Sundry Creditors	151,765.00
TDS (VAT)	3,700.00
Group Link Insurance	3,928.00
Professional Tax	41,807.00
Provident Fund	97,500.00
Salary Payable	854,655.00
Income Tax Payable (Sal)	77,614.00
CPF	414,240.00
ISB	9,927.00
Leave Salary	36,443.00
Pension Contribution	23,980.00
Wages Payable	14,004.00
Total	1,729,563.00



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati





Fixed Assets

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2009	Addition During the Year		Depreciation	WDV as on 31.03.2010
			Before 30.09.2009	After 30.09.2009		
KKHSOU - DEC Development						
Application of ICT Facilities						
Capacity Building in Terms of Hardware Etc.	15%	278,797.00			41,970	237,827.00
Equipment for Production of Multimedia Programmes	15%	1,500,012.00	1,218,636.00		407,797	2,310,851.00
Multimedia Mobile Van	15%	895,589.00			134,938	764,651.00
Procurement and Installation of Dish Antenna	15%	1,137,693.00	859,559.00		299,588	1,697,664.00
Procurement of Multimedia Package	15%	36,819.00	50,596.00		13,112	74,303.00
Application of New Tech.						
Dish Antennae (ANT)	15%	5,970.00			896	5,074.00
Laptop Computer (ANT)	60%	24,914.00			14,948	9,966.00
LCD Camera (ANT)	15%	6,495.00			974	5,521.00
LCD Projector (ANT)	15%	103,623.00			15,543	88,080.00
Scanner (ANT)	60%	2,263.00			1,358	905.00
TV & Accessories (ANT)	15%	32,223.00			4,833	27,390.00
Computerization & Modernization						
Air Conditioner & Accessories (C&M)	15%	88,869.00			13,330	75,539.00
Computers & Accessories (C&M)	60%	16,039.00			9,623	6,416.00
Computer Server (C&M)	60%	51,662.00			30,997	20,665.00
LAN & Accessories (C&M)	60%	17,154.00			10,292	6,862.00
Printers & Accessories (C&M)	60%	2,998.00			1,799	1,199.00
Construction of Building						
Studio of Multimedia Facility	10%	446,895.00	784,102.00		123,000	1,107,897.00
Furniture (DEC Dev)	10%	1,560,955.35			156,096	1,404,859.35
Library						
Books & Journal	10%	199,629.00			19,963	179,666.00
Furniture	10%	35,217.00	151,529.00		18,675	168,071.00
Modern Information System	60%	151,265.00	198,540.00		29,983	139,922.00
Purchase of Journal	10%	12,240.00	2,900.00		1,366	13,771.00
Purchase of Books	10%	2,337,158.00	2,096,312.00		447,479	4,068,633.00
Student Support Service						
Computerization	60%	928,789.00	232,118.00	161,800.00	74,508.4	577,623.00
Computers (SSS)	60%	123,565.00			74,139	49,426.00
Online Power Supply	15%	309,681.00			46,452	263,229.00
Printers (SSS)	60%	5,884.00			3,530	2,354.00
Scanner (SSS)	60%	1,132.00			679	453.00
Software for Server (SSS)	60%	9,824.00			5,894	3,930.00
Procurement of Online Cassettes	15%	12,240.00	1,359,504.00		205,822	1,166,322.00
TV & Accessorier (SSS)	15%	79,403.00			11,910	67,493.00
VCR/DVD (SSS)	15%	5,274.00			791	4,483.00
		12,371,323.35	7,122,500.00	308,773.00	3,340,784.00	16,462,115.35

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

[Signature]
K.K.H.S.O.U.
Guwahati

Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2009	Addition During the Year		Depreciation	WDV as on 31.03.2010
			Before 30.09.2009	After 30.09.2009		
KKHSOU - Government						
Air Conditioner	15%	15,911.00			2387	13,524.00
Aqua Guard	15%	10,390.00			1559	8,831.00
Computer & Accessories	60%	32,930.00			19758	13,172.00
Electrical Equipment	15%	8,171.00			1226	6,945.00
EPBX	15%	28,574.00			4286	24,288.00
Fan & Fittings	10%	40,117.00			4012	36,105.00
Furniture & Fixture for VC's	10%	55,769.00			5577	50,192.00
Furniture & Fixture	10%	228,977.00	24,750.00		24135	229,592.00
Purchase of Electrical Goods	15%	24,009.00			3601	20,408.00
Mobile Phone	60%	960.00			576	384.00
Motor Car	15%	338,445.00			50767	287,678.00
Office Equipments	15%	227,391.00	70,020.00		44612	252,799.00
Office Building	10%	928,153.00	101,587.00	36,681.00	104808	961,613.00
Utencil	10%	6,155.00			616	5,539.00

Finance Officer
K.K.H.S.O.U.
Guwahati

Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**SCHEDULE : 3- Loans & Advances**

<u>Particulars</u>	<u>Amount(Rs)</u>
TDS	1,855
Advance for Conducting Vocational Courses	70,000
Advance for TA	44,000
Advance for Workshp	237,232
Income Tax Advance Paid	89,839
Vat Paid	27,171
M/s Ambala Sarabhai Enterprises	197,421
Total	667,518



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**SCHEDULE : 4- Cash & Bank Balance**

<u>Particulars</u>	<u>Amount(Rs)</u>
State Bank of India A/c No. 289	905695.99
State Bank of India A/c No. 532	20998409
State Bank of India A/c No. 369	4821686
Union Bank of India A/c No. 317	28171
State Bank of India A/c No. 166	-217617
Union Bank of India A/c No. 222	180668
Cash Balance	232119.68
Total	26949132.67



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE - 5

Forming Part of Income & Expenditure

Government Non Plan Expenses

Advertisement	73,754.00
Bank Charge	2,875.00
Books & Journals	6,752.00
Construction of Building	840,000.00
Electricity Charge	82,582.00
Entertainment	32,620.00
Examination Expenses	3,478,920.00
EX-GRATIA	4,500.00
Foundation Day Lecture (Exp)	49,019.00
Fuel for Power Back-Up	9,929.00
Hiring Charge of Off. Residence of VC	103,620.00
Hiring Charge of Private Security Services	129,051.00
House Rent	225,000.00
Infrasstructure for C.Radio Centre	44,750.00
Maintanance of Official Residence of VC	29,320.00
Maintanance of VC's Off. Car Incl. Insurance	5,522.00
Medical Reimbursement	1,000.00
Miscellaneous Exp.	95,126.98
M. of M.M. Std. Centre (INOVA)	26,479.00
M. of Off Car (Incl Insurance)	35,955.00
M.of. Off. Equip. (Incl. Insurance)	61,875.00
M. of Std Centre (Ghy Centrail Jail)	7,800.00
M. of Std. Centre (Jht Centrail Jail)	10,000.00
Office Expences	29,776.00
Office Stationery & Printing	458,965.00
Office Vehicle	702,284.00
POL A/c	138,773.00
Postage	23,529.00
Printing of Study Materials	8,345,559.00
Salary	5,367,751.00
Sitting Fee & Honorarium	58,766.00
TA/DA/SITTING ALLOWANCE	128,240.00
Telephone Charge	268,328.00
VC's Discretionery Fund (Exp)	25,800.00
Wages	129,950.00
	21,034,170.98


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**

SCHEDULE : 6 - Dec Development Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Appointment of Academic Staff & Consultant	3,769,658.00
Application of ICT Facilities	2,995,080.00
Development of Sim	2,776,369.00
Research & Development	2,289,048.00
Staff Training & Quality Assurance	444,763.00
Student Support Service	2,358,560.00
Vocational Education & Training	1,005,871.00
Bank Charges	25,930.00
Misc Expenses	220,121.00
Total	15,885,400.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**SCHEDULE : 7 - Maintenance of College**

<u>Particulars</u>	<u>Amount(Rs)</u>
Audio Visual Project Expenses	239,604.00
Audio Visual Salary	250,787.00
ISCC	340,000.00
Bank Charges	24,495.00
Payment to Colleges	16,865,604.00
Total	17,720,490.00

SCHEDULE : 8 - Dec Unassigned Grant Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Expenses on Travelling	27196
Local Organization Comitee	1079366
Bank Charges	900
Total	1,107,462.00



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 9 - Income from Own Sources

<u>Particulars</u>	<u>Amount(Rs)</u>
Abhayapuri College	65590.00
Ajmal Foundation	226265.00
Amguri College	260360.00
Amguri College (Re-Deposit)	1070.00
Assam Engineering Institute	6600.00
Assam Institute of Advanced Studies	332675.00
Assam Institute of Mass Comm. & Media Research	191210.00
Assam Siksha Academy	237005.00
Baihata Chariali B.Ed. College	59560.00
Bank Interest	77969.00
Bapujee College	39100.00
Bapuji College	62700.00
Barkhetri Jr. College	101750.00
Batdraba Sri Sri Sankardev College	7570.00
BBK College	408528.00
B.B. Kishan College	247360.00
BDPS Computer Education, GHY	7090.00
BDPS Computer Education, Silchar	507620.00
BDPS Computer Education Society, Tezpur	168530.00
BDPS Silchar	5180.00
BDPS Tezpur	2415.00
Bengtol College	174460.00
Bhibiram Hazarika College	236830.00
Bijni College	146880.00
Bilasipara College	3210.00
Birjhora Kanya Mahavidyalaya	445300.00
Birjhora Mahavidyalaya	231825.00
Bir Lachit Borphukan College	960505.00
Biswanath College	164445.00
B.K.B. College	10295.00
B.N. COLLEGE	461715.00
Bodoland Educational Society	435600.00
Bonda Anchalik College	112040.00
Borhat BPB Memorial College	90200.00
Borholla College	15360.00
B.P. Chaliha College	65380.00
Brilliant Academy	641580.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 9 - Income from Own Sources

<u>Particulars</u>	<u>Amount(Rs)</u>
Cachar College	328240.00
Candidates Against Posts of Dean, Lecturer Etc.	43400.00
Candidate for Academic Consultant	2600.00
Candidates Against Post of Academic Consultant	9800.00
Chaiduar College	94960.00
Cinnamora College	623225.00
Cotton College	1471374.00
Darwin School of Correspondence	662960.00
Dhakaukhana College	9070.00
Dhamdhama Anchalik College	205920.00
Dhemaji College	21765.00
Dhemaji Town College	128220.00
Dhing College	43180.00
Dhsk COLLEGE	635396.00
DHSK Commerce College	190310.00
Digitech College	7140.00
Dikhowmukh College	74560.00
Diphu Commerce College	824875.00
Dispur College	1460861.00
D.K. College	797280.00
DKD College	13350.00
Doboka Science Society	107110.00
Donbosco Youth Mission & Educational Services	9620.00
Doomdooma College	720645.00
Dr. B.K.B. College	83845.00
Dr. Nobin Bordoloi College	40770.00
Duliajan College	455180.00
F.A. Ahmed College	67940.00
FA Ahmed Memorial College	479727.00
Fakiragram College	376860.00
Furkating College	180,965.00
Gargaon College	843,042.00
GEA.National College	21,000.00
Goalpara College	341,452.00
Golaghat Commerce College	347,750.00
Goreswar College	530,275.00
Guwahati Public College	531,360.00
Habraghat Mahavidyalaya	225,190.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 9 - Income from Own Sources

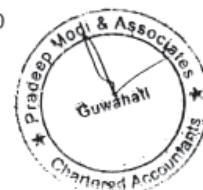
<u>Particulars</u>	<u>Amount(Rs)</u>
Hamari Educational Research Soceity	260,670.00
Hamidabad College	30,315.00
HPB Girls' College	86,020.00
Icon Commerce College	610,890.00
Institute of Intensive Studies	8,910.00
Iscs Registration	26,000.00
ITI Nalbari	15,000.00
ITI, Tinsukia for Vocational Training	15,000.00
Jawaharlal Nehru College	283,195.00
JAZZY Educational Institute	18,500.00
J.B. College	1,012,083.00
J.D..S.G. College	436,970.00
Jengraimukh College	22,750.00
Jhanji HNS College	118,670.00
J.N. College	220.00
Jnyanam Educational Institute	336,500.00
Jonai Girls' College	3,410.00
Joyagogoi College	213,860.00
Kakojan College	125,765.00
Kaliabor College	101,680.00
Kamalpur Jr. College	24,640.00
Kamarbandha Jr. College	76,950.00
Kamargaon College	134,790.00
Kamrup College	69,440.00
Karmashree Hiteswar Saikia College	199,470.00
Kharupetian College	48,150.00
Kokrajhar Science College	194,835.00
Laharighat College	43,010.00
Lahowal College	91,260.00
Lakhimpur Girls' College	183,220.00
Learners	18,010.00
Learners for Shifting 1st Yr. to 2nd Yr	3,730.00
Learners for Shifting From 1st Yr to 2nd Yr	11,570.00
LOKD College	241,440.00
Lumding College	147,540.00
Machkhowa Degree College	20,520.00
Madhya Kamrup College	170.00
Mandia Anchalik College	23,740.00



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 9 - Income from Own Sources

<u>Particulars</u>	<u>Amount(Rs)</u>
Margherita College	815,130.00
Matrix College of Management	42,920.00
Matrix College of Management & Technology	9,550.00
Miraj Foundation	220,670.00
M.K. College	199,963.00
MNC Open College	697,680.00
Model Vocational Training Institute	3,700.00
Moran College	875,765.00
Morigaon College	155,167.00
Nagaon Polytechnic	19,000.00
Naharkatiya College	238,050.00
Nalbari Commerce College	212,075.00
Namrup College	169,510.00
Nandalal Borgohain City College	784,770.00
Nandalal Borgohain City College(Re-Deposit)	1,970.00
National College (It)	157,890.00
National College of Informaton Technology	90,320.00
Nazira College	510,300.00
Neaws Academy	337,435.00
New Study Centers As Application Fee	12,800.00
New Study Centres As Application Fee	12,300.00
Nirmal Haloi College	292,660.00
North Bank College	16,700.00
North East Academy	339,920.00
North Eastern Centre for Education	15,860.00
North East Medical & Paramedical College	11,200.00
North Lakhimpur College	343,960.00
Nowgong College	517,672.00
Nowgong Girls' College	615,868.00
Orient Flower College	170.00
Orient Flower Jr. College	37,561.00
P.B. College	479,750.00
PHD Candidate	133,200.00
Phillobari Jr. College	21,400.00
Pithubar Girls Degree College	13,120.00
Pragjyotish College	898,565.00
PubMajuli College	113,385.00
Purbanchal Jyanpith Vidyalaya	329,020.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 9 - Income from Own Sources

<u>Particulars</u>	<u>Amount(Rs)</u>
Ramkrishna Nagar College	136,145.00
Rangapara College	238,020.00
Rangia Teacher Training College	696,555.00
Rangia T.T. College	224,350.00
Ratnapith College	120,940.00
Received As Registration Fee for Vocational Trainin	53,442.00
Received From ITI Tinsukia & Jorhat	44,200.00
Received From Learners	637,723.00
Received From Learners for Studycentre Transfer	14,500.00
Received From PHD Candidate	63,170.00
Received From PHD Learners As Admission Fee	154,650.00
Received From Sale of Tender Paper	14,000.00
RJ Educational Trust	159,572.00
R.K. Nagar College	366,950.00
Sadba Training Centre	713,497.00
Sadtya College	187,684.00
Sale of Old Newspapers	3,470.00
Sale of Tender Paper (Cool Light System)	1,000.00
Sankardev Mahavidyalaya	137,955.00
Sankardev ODL	11,370.00
Sapekhati College	25,210.00
Sarupathar College	235,530.00
SBMS College	176,193.00
Science College Kokrajhar	520,740.00
Shalbagan Jr. Commerce College	5,700.00
Sibsagar College	343,730.00
Sivasagar College	1,070.00
S.K. Hazarika College	350,530.00
S.K. Roy College	94,130.00
Sonari College	741,807.00
Sonitpur Dhatri Sewa Samity	95,890.00
SPP College	6,420.00
Study Centres Against Model Quesion	28,585.00
Study Centres Against Prospectus	579,131.00
Supplier	4,000.00
Swahid Peoli Phukan College	106,820.00
Swahid Smriti College	96,080.00
Tamulpur Commerce College	94,420.00



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati




KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 9 - Income from Own Sources

<u>Particulars</u>	<u>Amount(Rs)</u>
Technosys College	84,330.00
Tezpur College	888,360.00
Tinsukia College	1,179,630.00
Tinsukia Commerce College	341,355.00
Vocational Training	7,740.00
West Guwahati College of Education	26,790.00
Income From Other Sources	
Interest Income	11,672.00
	45253914.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15
7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1 to 9" are annexed to and form an integral part of the Balance Sheet at 31st March, 2010 and the Income & Expenditure Account for the year ended on that date.

8. Defined Contribution Plan

Contribution to defined contribution i.e. Employers Contribution to EPF are charged off to the Income & Expenditure A/c.



Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Observation find during the Audit

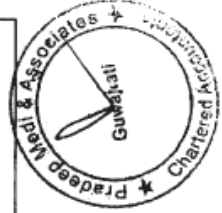
YEAR – 2009 – 2010	EXPENDITURE INCURRED FROM GRANT
--------------------	---------------------------------

It was Observed that no guidelines for procurement of Goods and Services, has made by the University, Hence Rules laid down by GFR is to be Followed

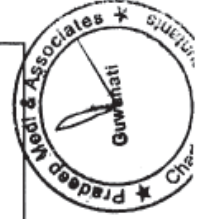
Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
1.	Courier Charges (Pre Education Council; Sending SLM)	Rs.52,097.00	Voucher No. 236, 272,507 – 10 Date: 24.05.09; 15.06.09; 30.07.09;	Party Name: AirNet Courier Service TDS Not deducted
2.	1. Printing of Prospectus and Preparation of CRC. 2. SLM office Expenses and Office Stationery	Rs.343972.00 Rs.19,57,395.00	Voucher No: 266,306,335,349,413, 796, 876 Dated: 15.06; 28.06; 19.07; 27.07; 29.07; 31.07.09. Cheque No: for Rs.1957395.00 569088; 569018; 569016; 017840 ; 017883; 569198; 569223; 569341; 569371; 569414; 569411; 569468;	Party Name: Anubhab Enterprise & Co Empanelment of 19 parties for one Year was done on 04-05.2009; but the document for Empanelment from the Party could not be produced by the Management.
3.	Furniture and Fixture Multimedia Facilities	Rs.302835.00	Voucher No:519 Cheque No:095756 Dated: 30.07.2009	Party Name: Banalakshmi Furniture House. As per tender and purchase committee, purchase of furniture was approved from Banalakshmi Furniture House order receive 3 Quotation as Agenda No 5 dt 207-2009 But no NIT was floted
4.	1. Equipment for Production of Multimedia 2. 25 No of Computers for Student Support Service.	Rs.8,20,500.00 (25 nos. @ 32820/-) Rs.3,37,000.00	Voucher No: 666 Cheque No: 095834, 095835. Dated: 31.07.2009	Party Name: Datamation Services Procurement was done on collecting three numbers of Quotations and L1 is selected. Violation of Rule 151 of GFR.
5.	Cool Lighting System for Studio of Multimedia Facility	Rs.4,17,022.00	Voucher No: 773 Cheque No: 096000 to 096001 Dated: 31.07.2009	Party Name: M/s E.Tech. Violation of Rule 151 of GFR. Quotation received from 2 parties NIT was not floted



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
6.	UPS: 25 nos Anti-Virus, Bi – Lingual Software , Pen Drive	Rs.2,25,293.00	Voucher No: 321, 512-514, 778, 793 – 775. Cheque No: 095596, 095748, 096006, 096021	Party Name: Oscar Computer & System. Violation of Rule 151 of GFR.
7.	Procurement of Studio Equipment	Rs.7,15,716.00	Voucher No: 233 Bill No: TEL/KOL/C/601007 Cheque No: 152435 Date: 23.05.2009	Party Name: Telerad Violation of Rule 151 of GFR.
8.	Procurement of Audio Video Cassette	Rs.13,07,600.00	Voucher No: 792. Cheque No: 096019 Date : 31.07.2009	Party Name: Uniflame Equipments NIT was floted as per Mgt but document could not be produced.
9.	Development of FM Radio Channel	Rs.13,30,000.00	Voucher No: 885 Cheque No:363583 Date 31.07.2009	Party Name Wabel Ltd. Payment was made on Performa Invoice TDS is not Deducted on Professional Fees
10.	Printing and Supply of SLM	Rs.14,87,505.00	Cheque No: 017882 dt. 12.09.2009 569224 dt. 01.11.2009 569340 dt. 29.12.2009 569467 dt. 09.03.2010	Party Name: Asom Printers. Empanelment of 19 parties for one Year was done on 04-05.2009; but the document for Empanelment from the Party could not be produced by the Management. NIT was not floted
11.	Printing and Supply of SLM	Rs.5,11,129.00	Cheque No: 017885 dt.12.09.2009 569226 dt.01.11.2009 569343 dt. 29.12.2009	Party Name: B.S.Publication Empanelment of 19 parties for one Year was done on 04-05.2009; but the document for Empanelment from the Party could not be produced by the Management.



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
12.	Printing and Supply of SLM	Rs.12,92,698.00	Voucher No: 41-44 dt. 7.05.2009 135-142 dt. 10.07.2009 282-285 dt. 12.09.2009 385-399 dt. 01.11.2009 520-522 dt.29.12.2009 569469 dt. 09.03.2010	Party Name: Don Printers. Empanelment of 19 parties for one Year was done on 04-05.2009; but the document for Empanelment from the Party could not be produced by the Management.
13.	Printing and Supply of SLM	Rs.6,14,504.00	Chq No: 017888 dt.12.09.2009 Chq No: 569228 dt.01.11.2009 Chq No: 569347 dt.29.12.2009	Party Name: Maa Mansha Printers. Empanelment of 19 parties for one Year was done on 04-05.2009; but the document for Empanelment from the Party could not be produced by the Management.
14.	Printing and Supply of SLM	Rs.10,66,292.00	Voucher No:288 dt.12.09.2009 Voucher No: 528-29 dt.29.12.2009	Party Name: Printing Udyog. Empanelment of 19 parties for one Year was done on 04-05.2009; but the document for Empanelment from the Party could not be produced by the Management.
15.	Printing and Supply of SLM	Rs.3,25,543.00	Voucher No: 402 dt. 01.11.2009 Voucher No: 543 dt.29.12.2009 Chq No : 569470 dt.09.03.2010	Party Name: Sudipta Communications. Empanelment of 19 parties for one Year was done on 04-05.2009; but the document for Empanelment from the Party could not be produced by the Management.
16.	Printing and Supply of SLM	Rs.3,50,479.00	Voucher No: 406 – 407 dt.01.11.2009 Voucher No: 544-546 dt. 29.12.2009	Party Name: TOP Printers. Empanelment of 19 parties for one Year was done on 04-05.2009; but the document for Empanelment from the Party could not be produced by the Management.
17.	Assets Register was not maintained.			





KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

H.O.: Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2010-2011



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT

This is to report that the internal audit of M/s **KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us M/s **Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2011 and a copy of Balance Sheet as at 31.03.2011.


In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

Date : 24.04.2018

Place : GUWAHATI



For, Pradeep Modi & Associates
(Chartered Accountants)


Pradeep Modi
(Proprietor)
Membership No. 300-55328



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9323472424 (M)
Email: pkmodiguwahati1@gmail.com

Annexed to and forming part of accounts for the year 2010-2011

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of accounts :-

- a) The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.
- b) The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. Fixed Assets & Depreciation

- a) Fixed assets are stated at their historical cost, less accumulated depreciation.
- b) Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.
- c) All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. Inventories

- a) Inventories are valued cost or net realisable value whichever is low.

4. Revenue recognition

- a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

BALANCE SHEET AS AT 31.03.2011

Liabilities	Sch. No	Amount (Rs)	Current Year		Previous Year		Sch. No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount		Amount	Amount		
General Fund											
Opening Balance		12571774.02				2					16,462,115.35
Add :Surplus for the Year		23695372.5							26,220,265.35		
Govt. Grant (Plan)											
Opening Balance		4987500			12,571,774.02						
Add Current Year Fund Rec		14987500	36,267,146.52								
DEC Development											
Opening Balance		54089929			4,987,500.00						667,518.00
Add Current Year Fund Rec		14548579	19,975,000.00						1,168,254.00		
Current Liabilities	1										
			68,638,508.00		54,089,929.00				41,724.00		29,300,000.00
			2,871,422.00		1,729,563.00				42,280,339.00		
									58,041,494.17		26,949,132.67
			127,752,076.52		73,378,766.02				127,752,076.52		73,378,766.02

Date : 24.04.2018
Place : Guwahati


For,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants




(P.K.Modi)
Proprietor

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2010 TO 31.03.2011

Expenses	Sch	Current Year		Income	Sch	Previous Year	
		Amount	Amount			Amount	Amount
To, Non Plan Expenses	5	34,888,388.00	21,034,170.98	By Grant Received Non Plan		4,987,500.00	-
To, DEC Development Expenses	6	18,581,048.00	15,885,400.00	By DEC Development Grant		18,581,048.00	15,885,400.00
To, Maintenance of College	7	37,803,365.00	17,720,490.00	By Dec Unassigned Grant		480,988.00	100,934.00
To, Community Radio Expenses	8	87,927.00	-	By Community Radio Fund		191,724.00	-
To, DEC Unassigned Expenses	9	300,743.00	1,107,462.00	By Income from Own Source		91,456,870.50	45,253,914.00
To, Depreciation	2	4,639,063.00	3,340,784.00	BY Income from Other Sources	738848	988,848.00	-
				Bank Interest	250000		
				Misc. Receipts			
To, Surplus of Income over Expenditure		23,695,372.50	2,446,459.02	Interest on FDR during The Year		3,308,928.00	294,518.00
		119,995,906.50	61,534,766.00			119,995,906.50	61,534,766.00

Date : 24.04.2018

Place : Guwahati

For,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati


Treasurer
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants





(P.K.Modi)
Proprietor

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 7821006 (ASSAM)

SCHEDULE : 1 - Current Liability

<u>Particulars</u>	<u>Amount(Rs)</u>
Sundry Creditors	1201748
Transfer From Other Accounts	700000
Group Link Insurance	5128
Professional Tax	61436
Provident Fund	132500
Salary Payable	645036
Income Tax Payable (Sal)	125114
Pension Contribution	460
Total	2871422


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2010	Addition During the Year		Depreciation	WDV as on 31.03.2011
			Before 30.09.2010	After 30.09.2010		
KKHSOU - Government						
Air Conditioner	15%	13,524.00			2029	11,495.00
Aqua Guard	15%	8,831.00			1325	7,506.00
Computer & Accessories	60%	13,172.00			7903	5,269.00
Electrical Equipment	15%	6,945.00			1042	5,903.00
EPBX	15%	24,288.00			3643	20,645.00
Fan & Fittings	10%	36,105.00			3611	32,494.00
Furniture & Fixture for VC's	10%	50,192.00	12,138.00		6233	56,097.00
Furniture & Fixture	10%	229,592.00			22959	206,633.00
Purchase of Electrical Goods	15%	20,408.00			3061	17,347.00
Mobile Phone	60%	384.00			230	154.00
Motor Car	15%	287,678.00			43152	244,526.00
Office Equipments	15%	252,799.00	50,266.00	39,334.00	48410	293,989.00
Office Building	10%	961,613.00	50,320.00		101193	910,740.00
Utencil	10%	5,539.00	2,176.00		772	6,943.00



[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

[Signature]
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2010	Addition During the Year		Depreciation	WDV as on 31.03.2011
			Before 30.09.2010	After 30.09.2010		
KKHSOU - DEC Development						
Application of ICT Facilities						
Capacity Building in Terms of Hardware Etc.	15%	237,827.00			35674	202,153.00
Equipment for Production of Multimedia Programmes	15%	2,310,851.00	667,895.00		446812	2,531,934.00
Multimedia Mobile Van	15%	764,651.00			114698	649,953.00
Procurement and Installation of Dish Antenna	15%	1,697,664.00	4,519,102.00		932515	5,284,251.00
Procurement of Multimedia Package	15%	74,303.00	63,000.00		20595	116,708.00
Application of New Tech.						
Dish Antennae (ANT)	15%	5,074.00			761	4,313.00
Laptop Computer (ANT)	60%	9,966.00			5980	3,986.00
LCD Camera (ANT)	15%	5,521.00			828	4,693.00
LCD Projector (ANT)	15%	88,080.00			13212	74,868.00
Scanner (ANT)	60%	905.00			543	362.00
TV & Accessories (ANT)	15%	27,390.00			4109	23,281.00
Computerization & Modernization						
Air Conditioner & Accessories (C&M)	15%	75,539.00			11331	64,208.00
Computers & Accessories (C&M)	60%	6,416.00			3850	2,566.00
Computer Server (C&M)	60%	20,665.00			12399	8,266.00
LAN & Accessories (C&M)	60%	6,862.00			4117	2,745.00
Printers & Accessories (C&M)	60%	1,199.00			719	480.00
Construction of Building						
Studio of Multimedia Facility	10%	1,107,897.00			110790	997,107.00
Furniture (DEC Dev)						
Library						
Books & Journal	10%	179,666.00		26,290.00	19281	186,675.00
Furniture	10%	168,071.00		364,129.00	35014	497,186.00
Modern Information System	60%	139,922.00	250,000.00		233953	155,969.00
Purchase of Journal	10%	13,771.00	15,262.00		45181	829,404.00
Purchase of Equipment under Library	15%		52,920.00		11282	86,223.00
Purchase of Books	10%	4,068,633.00	3,164,451.00			6,509,776.00



[Signature]
Vice-Chancellor
K.K.H.S.O.U.
Guwahati


[Signature]
Guwahati

Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2010	Addition During the Year		Depreciation	WDV as on 31.03.2011
			Before 30.09.2010	After 30.09.2010		
Vocational Education & Training (F.Assets)						
Procurement of Tools & Equipments	15%		500,000.00		75000	425,000.00
Technology Support						
Automation of Processes & Support Center	10%		173,313.00	295,113.00	32087	436,339.00
Procurement of Equipment for Multimedia	15%			1,040,725.00	78054	962,671.00
Procurement for Licence Software	60%			548,921.00	164676	384,245.00
Student Support Service						
Computerization	60%	577,623.00	593,116.00		702443	468,296.00
Computers (SSS)	60%	49,426.00			29656	19,770.00
Online Power Supply	15%	263,229.00			39484	223,745.00
Infrastructure for setting up Information Cell	10%		138,306.00		13831	124,475.00
Printers (SSS)	60%	2,354.00			1412	942.00
Scanner (SSS)	60%	453.00			272	181.00
Software for Server (SSS)	60%	3,930.00			2358	1,572.00
Procurement of Online Cassettes	15%	1,166,322.00	940,299.00		315993	1,790,628.00
TV & Accessories (SSS)	15%	67,493.00			10124	57,369.00
VCR/DVD (SSS)	15%	4,483.00			672	3,811.00
		16,462,115.35	11,192,564.00	3,204,649.00	4,639,063.00	26,220,265.35




Vice-Chancellor
K.K.H.S.O.U.
Guwahati


Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 7821006 (ASSAM)

SCHEDULE : 3 - Loans & Advances

<u>Particulars</u>	<u>Amount(Rs)</u>
TDS	4958
Income Tax	135544
TDS (VAT)	17274
VAT Payable	22036
TDS Receivable on Interest (FY - 2010 - 2011)	353589
Advance for Travelling	169600
Advance for TA to Academic Staff	18000
Advance for Workshop Expenses	249832
M/s Ambala Sarabhai Enterprises	197421
Total	1168254


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 7821006 (ASSAM)

SCHEDULE : 4- Cash & Bank Balance

<u>Particulars</u>	<u>Amount(Rs)</u>
State Bank of India A/c No. 289	1761038.99
State Bank of India A/c No. 532	26428970
State Bank of India A/c No. 369	23049171
State Bank of India A/c No. 043	7113664
State Bank of India A/c No. 807	157237
Union Bank of India A/c No. 317	227810
State Bank of India A/c No. 166	-2389273
Union Bank Of India A/c No1542	1511217
Union Bank of India A/c No. 222	9460
Cash Balance	172200.17
Total	58041495.16


Finance Officer
K.K.H.S.O.U.
Guwahati

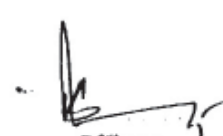

Vice-Chancellor
K.K.H.S.O.U.
Guwahati

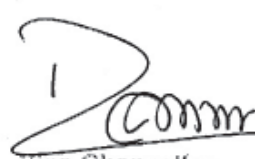


KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 7821006 (ASSAM)

SCHEDULE : 5- Non Plan Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Advertisement	6,237.00
Bank Charge	8,149.00
Books & Journals	165.00
Car Maintanance	19,958.00
CPF Administrative charges	9,869.00
Electricity Charge	235,793.00
Entertainment	99,577.00
Examination Expences	6,245,274.00
Foundation Day Lecture (Exp)	120,000.00
Fuel for Power Back-Up	11,000.00
Hiring Charge of Off. Residence of VC	103,620.00
Hiring Charge of Private Security Services	109,197.00
House Rent	311,445.00
Maintanance of Official Residence of VC	14,675.00
Maintanance of VC's Off. Car Incl. Insurance	21,147.00
Miscellaneous Exp.	831,294.00
M. of M.M. Std. Centre (INOVA)	6,093.00
M. of Off Car (Incl Insurance)	13,040.00
M.of. Off. Equip. (Incl. Insurance)	168,507.00
M. of Std. Centre (Jht Centrail Jail)	7,500.00
Office Expences	391,201.00
Office Stationery & Printing	867,774.00
Paper & Periodicals	10,738.00
POL A/c	249,422.00
Postage	18,817.00
Printing of Study Materials	13,866,044.00
Repair & Maintenance	185,187.00
Salary	10,269,389.00
Sitting Fee & Honorarium	101,625.00
TA/DA/SITTING ALOWANCE	109,177.00
Telephone Charge	149,780.00
VC's Discretionary Fund (Exp)	63,900.00
Wages	262,794.00
	34,888,388.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 7821006 (ASSAM)

SCHEDULE : 6 - Dec Development Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Appointment of Academic Staff & Consultant	4,074,542.00
Application of ICT Facilities	
Center for Internal Quality Assurance	270,000.00
Development of Sim	3,280,067.00
Development of Course Material	507,722.00
Research & Development	5,422,550.00
Staff Training & Quality Assurance	979,445.00
Student Support Service	2,860,108.00
Vocational Education & Training	1,175,200.00
Bank Charges	11,414.00
Misc Expenses	
Total	18,581,048.00

SCHEDULE : 7 - Maintenance of College

<u>Particulars</u>	<u>Amount(Rs)</u>
Audio Visual Project Expenses	656,107.00
AudioVisual Salary	71,000.00
Bank Charges	21,492.00
Payment to Colleges	37,032,502.00
Misc Expenses	22,264.00
Total	37,803,365.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 7821006 (ASSAM)

SCHEDULE : 8 - Community Radio Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Bank Charges	2,863.00
Honorarium for Prog. Production	14,100.00
Honorarium to Experts	16,100.00
POL Expenses	200.00
Purchase of Books, Journals Etc.	627.00
Purchase of CD, DVD's Etc.	290.00
Refreshment Expenses	106.00
Remuneration to Casual Announcers	49,100.00
Stamps, Banners Etc.	75.00
TA to Experts	3,400.00
Telephone Expenses	1,066.00
	87,927.00

SCHEDULE : 9 - Dec Unassigned Grant Expenses

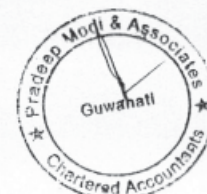
<u>Particulars</u>	<u>Amount(Rs)</u>
Expenses on Travelling	93881
Local Organization Comitee	175000
Registration Fees	31862
Total	300,743.00

SCHEDULE : 10 - Fixed Deposit Detail

<u>Particulars</u>	<u>Amount(Rs)</u>
Opening Balance	29300000
Less Matured During The Year	-10000000
Add: New FDR	20025000
Add Interest During The Year	3308928
Less: TDS	353589
	2955339
	42280339


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

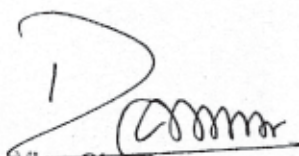


KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 7821006 (ASSAM)

SCHEDULE : 11 - Sundry Debtors

<u>Particulars</u>	<u>Amount(Rs)</u>
Anubhab Enterprise & Co.	10,431.00
Asom Printers	10,431.00
Don Printers	10,431.00
Oscar Computers & System	10,431.00
Total	41,724.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15
7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1 to 11" are annexed to and form an integral part of the Balance Sheet at 31st March, 2011 and the Income & Expenditure Account for the year ended on that date.

8. Defined Contribution Plan

Contribution to defined contribution i.e. Employers Contribution to EPF are charged off to the Income & Expenditure A/c.

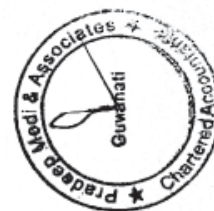


Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Observation find during the Audit

YEAR - 2010 - 2011		EXPENDITURE INCURRED FROM GRANT		
It was Observed that no guidelines for procurement of Goods and Services, has made by the University, Hence Rules laid down by GFR is to be Followed				
Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
1.	Application of ICT Facility Procurement of 52 NOs of Desktop; Laptops; 3HP Desktops; one Tablet Pcs and Others	Rs.19,30,583.00	Cheque No363951, 363952, 363672 Dated 29.06.10; and 30.06.2010	Party Name: Datamation Services Procurement was done on collecting three numbers of Quotations and L1 is selected. Violation of Rule 151 of GFR.
2.	Courier Service	Rs.8,19,645.00	Voucher No: 51-56.87, 209-211, 236-237, 321, 382-384, 438, 472	Party Name : Airnet Courier Service Payment made to Courier service for sending of Study Material. TDS is not deducted for the payment to the Transporter.
3.	Printing of Publicity Broucher. Printing of Study Material Office Stationery for Examination Cell	Rs.1,95,351.00 Rs.23,39,129.00	Cheque No: 900125; voucher No:31 Dated: 13.08.2010 Voucher No: 49-51, 172-173, 205, 296 - 299, 349 - 353. Cheque No: (Not having Detail) 460769, 461015, 461043, 281060, 281072, 281132, 281139	Party Name: Anubhab Enterprise & Co. New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
4.	Procurement of Equipment for Multimedia	Rs.6,70,942.00	Cheque No: 900163; Voucher No.111	Party Name: Macintel Solutions. Apple Brand computer and equipment was purchased; though the branded item was purchased but, it is necessary to have Quotation from the Distributor, if there is more than One Distributor for same product.
5.	Procurement of Licensed software for Windows 7, office '60 50 Nos	Rs.5,22,782.00	Cheque No: 326667; Voucher No:421	Party Name: NCS Computech Pvt. Ltd. Procurement was done on collecting three numbers of Quotations and L1 is selected. Violation of Rule 151 of GFR.

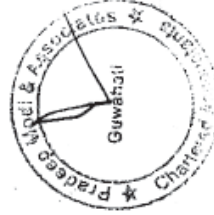




Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
6.	Printing of SLM	Rs.24,25,114.00	Voucher No: 47- 48, 167 – 171 ,355 Cheque No: 460768: 461014; 281059, 281131	Party Name: Asom Printers New Empanelment for the printing or Extension of Contract could not be produced by the Management. The same Printers were selected for printing of SLM
7.	Printing of SLM	Rs.7,41,343.00	Voucher No:354; Cheque No:460770; 461017	Party Name: BS Publication. New Empanelment for the printing or Extension of Contract could not be produced by the Management. The same Printers were selected for printing of SLM
8.	Printing of SLM	Rs.3,47,014.00	Cheque No: 461021; 281140.	Party Name: Creative Graphics. New Empanelment for the printing or Extension of Contract could not be produced by the Management. The same Printers were selected for printing of SLM
9.	Printing of SLM	Rs.2,11,504.00	Cheque No: 281062	Party Name: Dimond Printers. New Empanelment for the printing or Extension of Contract could not be produced by the Management. The same Printers were selected for printing of SLM
10.	Printing of SLM	Rs. 24,80,809.00	Voucher No: 52-55, 159-166, 304- 308, 341-344 Cheque No: 460772, 461013, 281058, 281130.	Party Name: Don Printers. New Empanelment for the printing or Extension of Contract could not be produced by the Management. The same Printers were selected for printing of SLM
11.	Printing of SLM	Rs.6,28,593.00	Voucher No: 348; 347. Cheque No: 460773, 461019, 288126	Party Name: Maa Mansha Enterprise New Empanelment for the printing or Extension of Contract could not be produced by the Management. The same Printers were selected for printing of SLM



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
12.	Printing of SLM	Rs.10,11,629.00	Cheque No: 460774, 461053, 281064 Dated: 09.10.10; 07.12.10; 10.01.11	Party Name: Printing Udyog New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
13.	Printing of SLM	Rs.3,66,643.00	Voucher No:175; 345; and Cheque No:461018 Dated 12.06.10; 14.09.10; 26.11.10	Party Name: Rashmi – Sun Offset. New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
14.	Printing of Study Material	Rs. 7,41,502.00	Cheque No: 460775, 461016, 281061, Dated: 09.10.10; 26.11.10; 10.01.11.	Party Name: Sarighat Phototypers Pvt Ltd. New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
15.	Printing of SLM	Rs.5,23,920.00	Voucher No: 174,346 and Cheque No: 460776 and 461020 Dated: 12.06.10; 14.09.10; 09.10.10; 26.11.10	Party Name: Sudipta Communications. New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
16.	Printing of SLM	Rs.5,93,605.00	Cheque No: 460771, 461022, 281063, 281133. Dated:09.10.10;26.11.10, 10.01.11, 12.03.11	Party Name: Time Publication. New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
17.	Purchase of 200 Nos of Phillips MP3 Player 4 in 1	Rs.4,88,658.00	Cheque No. 363651 dated 30.06.10 Voucher no: 575	Party Name: Bharali Commercial Pvt Ltd. Procurement was done on receiving of Three nos of Quotation and L1 is selected on tender Committee meeting held on 27.03.2010. This was the Violation of Rule - 151 of GFR; since Limited Tender Enquiry has to be called for.
18.	Procurement of Printers, Anti-Virus, HDD, Copier Machine, DMP, UPS	Rs.8,15,536.00 Rs. 92,100.00	Voucher No: 480, 519-520, 616-617, 768, 825, 134-35 ; 254 dated 29.06.10 and 30.06.10 ; 16.11.10 and 12.01.2011	Party Name: Oscar Computers and Systems Procurement was done on receiving of Three nos of Quotation and L1 is selected on tender Committee meeting held on 27.03.2010. This was the Violation of Rule - 151 of GFR; since Limited Tender Enquiry has to be called for.
19.	Procurement of TV and DVDS 100 Nos Samsung Brand	Rs.24,90,667.00	Voucher No: 614; cheque No: 363650	Party Name : Uniflame Equipments. Violation of Rule – 150 of GFR; the NIT has to floated by Advertisement in the Paper and web based.
20.	Asset Register was not maintained.			



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

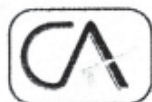
H.O. Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2011-2012



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT

This is to report that the internal audit of **M/s KRISHINA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us **M/s Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2012 and a copy of Balance Sheet as at 31.03.2012.

In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

Date: 24.04.2018

Place: GUWAHATI

For, Pradeep Modi & Associates
(Chartered Accountants)



Pradeep Modi
(Proprietor)
Membership No. 300-55328



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9323472424 (M)
Email: pkmodiguwahati1@gmail.com

Annexed to and forming part of accounts for the year 2011-2012

SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of preparation of accounts :-*

a)

The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.

b)

The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. *Fixed Assets & Depreciation*

a) Fixed assets are stated at their historical cost, less accumulated depreciation.

b)

Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.

c)

All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. *Inventories*

a) Inventories are valued cost or net realisable value whichever is low.

4. *Revenue recognition*

a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.



SCHEDULE : 1 - Current Liability

<u>Particulars</u>	<u>Amount(Rs)</u>
DEC Grant Refund Payable	5,437,405.00
DEC Unassigned Grant Refund Payable	247,838.00
Transfer From Other Accounts	3,520,000.00
Group Link Insurance	9,128.00
Professional Tax	95,709.00
Provident Fund	132,500.00
Salary Payable	150,751.00
VAT Payable	74,441.00
Income Tax Payable (Sal)	120,064.00
CPF	64,334.00
Leave Salary	49,914.00
Pension Contribution	460.00
Total	<u><u>9,902,544.00</u></u>



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2011	Addition During the Year		Depreciation	WDV as on 31.03.2012
			Before 30.09.2011	After 30.09.2012		
KKHSOU - Government						
Air Conditioner	15%	11,495.00			1724	9,771.00
Aqua Guard	15%	7,506.00				6,380.00
Computer & Accessories	60%	5,269.00			3161	2,108.00
Electrical Equipment	15%	5,903.00			885	5,018.00
EPBX	15%	20,645.00			3097	17,548.00
Fan & Fittings	10%	32,494.00			3249	29,245.00
Furniture & Fixture for VC's	10%	56,097.00			5610	50,487.00
Furniture & Fixture	10%	206,633.00	1,127,379.00		133401	1,200,611.00
Purchase of Electrical Goods	15%	17,347.00	243,879.00		39184	272,042.00
Mobile Phone	60%	154.00			92	62.00
Motor Car	15%	244,526.00			36679	207,847.00
Office Equipments	15%	293,989.00	98,728.00		58908	333,809.00
Office Building	10%	910,740.00	185,310.00		109605	986,445.00
Utencil	10%	6,943.00			694	6,249.00
Construction of Office Building	10%	-	300,000.00		30000	270,000.00
Dedicated Power Line	15%	-	78,400.00		11760	66,640.00

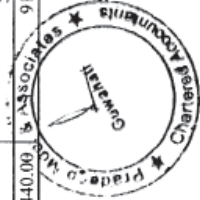


Pradip Mohi
Pradip Mohi & Associates
Chartered Accountants
Guwahati

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

Fixed Assets

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2011	Addition During the Year		Depreciation	WDV as on 31.03.2012
			Before 30.09.2011	After 30.09.2012		
KKHSOU - DEC Development						
Application of ICT Facilities						
Capacity Building in Terms of Hardware Etc.	15%	202,153.00			30323	171,830.00
Equipment for Production of Multimedia Programmes	15%	2,531,934.00			379790	2,152,144.00
Multimedia Mobile Van	15%	649,953.00			97493	552,460.00
Procurement and Installation of Dish Antenna	15%	5,284,251.00			792638	4,491,613.00
Procurement of Multimedia Package	15%	116,708.00			17506	99,202.00
Application of New Tech.						
Dish Antennae (ANT)	15%	4,313.00			647	3,666.00
Laptop Computer (ANT)	60%	3,986.00			2392	1,594.00
LCD Camera (ANT)	15%	4,693.00			704	3,989.00
LCD Projector (ANT)	15%	74,868.00			11230	63,638.00
Scanner (ANT)	60%	362.00			217	145.00
TV & Accessories (ANT)	15%	23,281.00			3492	19,789.00
Computerization & Modernization						
Air Conditioner & Accessories (C&M)	15%	64,208.00			9631	54,577.00
Computers & Accessories (C&M)	60%	2,566.00			1540	1,026.00
Computer Server (C&M)	60%	8,266.00			4960	3,306.00
LAN & Accessories (C&M)	60%	2,745.00			1647	1,098.00
Printers & Accessories (C&M)	60%	480.00			288	192.00
Construction of Building						
Studio of Multimedia Facility	10%	997,107.00	2,822,885.00	2,239,110.00	493955	5,565,147.00
Furniture (DEC Dev)						
Library						
Books & Journal	10%	186,675.00	73,410.00	22,218.00	27119	255,184.00
Furniture	10%	497,186.00	257,776.00	1,548,825.00	152937	2,150,850.00
Modern Information System	60%	1,55,969.00			93581	62,388.00
Purchase of Journal	10%	829,404.00			82940	746,464.00
Purchase of Equipment under Library	15%	86,223.00	275,272.00		54224	307,271.00
Purchase of Books	40%	6,509,776.00	1,750,262.00	1,707,440.00	911376	9,056,102.00



[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2011	Addition During the Year		Depreciation	WDV as on 31.03.2012
			Before 30.09.2011	After 30.09.2012		
Vocational Education & Training (V.Assets)						
Procurement of Tools & Equipments	15%	425,000.00			63750	361,250.00
Technology Support						
Automation of Processes & Support Center	10%	436,339.00	141,822.00	184,720.00	67052	695,829.00
Procurement of Equipment for Multimedia	15%	962,671.00	410,500.00	3,581,448.00	474584	4,480,035.00
Procurement of Computer Projector Etc	60%	-	3,423,709.00	1,593,244.00	2532199	2,484,754.00
Procurement for Licience Software	60%	384,245.00	11,025.00	92,274.00	264844	222,700.00
Wi-Fi Network	60%	-		600,000.00	180000	420,000.00
Student Support Service						
Computerization	60%	468,296.00			280978	187,318.00
Computers (SSS)	60%	19,770.00			11862	7,908.00
Online Power Supply	15%	223,745.00			33562	190,183.00
Infrastructure for setting up Information Cell	10%	124,475.00	1,517,437.00	1,564,409.00	242412	2,963,909.00
Printers (SSS)	60%	942.00			565	377.00
Scanner (SSS)	60%	181.00			109	72.00
Software for Server (SSS)	60%	1,572.00			943	629.00
Procurement of Online Cassettes	15%	1,790,628.00			268594	1,522,034.00
TV & Accessories (SSS)	15%	57,369.00			8605	48,764.00
VCR/DVD (SSS)	15%	3,811.00			572	3,239.00
		26,220,265.35	12,717,794.00	13,133,688.00	8,166,873.00	43,904,874.35



[Signature]
 Top-Chancellor
 K.K.H.S.O.U.
 Guwahati

[Signature]
 Finance Officer
 K.K.H.S.O.U.
 Guwahati

SCHEDULE : 3 - Loans & Advances

<u>Particulars</u>	<u>Amount</u>
Income Tax	111,623.00
TDS Receivable on Interest (FY - 2010 - 2011)	353,589.00
TDS Receivable on Interest (FY - 2011 - 2012)	725,919.00
Advance for TA to Academic staff	11,080.00
Advance for Workshop Expenses	232,232.00
TDS	10,745.00
Advance for Travelling	78,400.00
VAT (Ambala Sarabhai Enterprise)	197,421.00
Total	1,721,009.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



SCHEDULE : 4 - Cash & Bank Balance

<u>Particulars</u>	<u>In Indian Rupees (₹)</u>
State Bank of India A/c No. 289	39,251,998.99
State Bank of India A/c No. 532	1,648,829.00
State Bank of India A/c No. 369	27,139,325.00
State Bank of India A/c No. 043	17,951,815.00
State Bank of India A/c No. 807	554,754.00
Union Bank of India A/c No. 317	227,810.00
State Bank of India A/c No. 166	4,360,263.00
Union Bank Of India A/c No1542	1,511,217.00
Union Bank of India A/c No. 222	444.00
Cash Balance	285,910.68
Total	92,932,366.67

SCHEDULE : 5 - DEC - Development Expenses

	<u>In Indian Rupees (₹)</u>
Salary to Academic Staff	4603964
Salary Under CIQA	629500
Course Writing Fee	604500
Consultancy Fee	7000
CRC Fee	148320
Feed Back Project	314650
Infrastructure for CIQA Office	116708
Development of SLM in Print, Audio, Video, CD Etc.	500000
DTP Work	204472
Editing Fee	367175
Proof Reading Fee	83832
Remuneration for Assignments	798255
Revision of Course Material	12000
Sitting Fee to Experts	156200
Evaluation of Assignments	360020
TA to Experts	31280
Translation Fee	184000
Communication Technology	9650
Contingency Grant to RTA's	120000
Evaluation System (In House Research)	1800000
Salary to Research & Teaching Assistants	1439768
Setting Up of Research Centre/Unit	820000
Registration Fee for Academic Staff	57849
Registration Fee for Non-Academic Staff	1000
TA to Academic Staff	240841
TA to Non-Academic Staff	29810
Workshops and Conferences	983346
Implementation of SMS Alert Services	2758


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati




Data Entry of Admission Forms	40823
Pre-Admission Counselling	3518196
Automation of Processes (Fixed Pay)	135000
Training Programme for Skill Development	4011800
Bank Charges	9293
	<u>22342010</u>

SCHEDULE : 6 - Income from Own Source**In Indian Rupees (₹)**

Abhayapuri College	326950
Ajmal Foundation	1208300
A.L.C. College, Algapur	22750
A.L. Choudhury College	77750
Amguri College	994945
Amguri College (Re-Deposit)	14450
Asian Infotech	142635
Assam Institute of Advanced Studies	318875
Assam Institute of Mass Comm. & Media Research	613525
Assam Inst. of Mass Comm. & Media Research (Revali)	3500
Assam Siksha Academy	721500
Ataur Rahman College	367300
Ataur Rahman College of Education	56700
Avanari College	93300
Bahona College	49850
Baihata Chariali B.Ed. College	727258
Baihata Chariali B.Ed College (Dep. After Re-Valida)	7500
Bapujee College	416157
Bapujee College (Re-Deposit)	13910
Barkhetri Jr. College	653075
Batdraba Sri Sri Sankardev College	1950
B. B. K. College	676985
B.B.K. College, Barpeta	214262.5
B.B.K. College, Nagaon	37200
B.B. Kishan College	692900
B.B. Kishan College, Jalah	35050
BDPS Computer Education, Silchar	679075
BDPS Computer Education Society, Sonitpur	136325
BDPS Computer Education Society, Tezpur	23225
BDPS Silchar	275700
BDPS Tezpur	252850
Behali Degree College	90470
Bengtol College	1733296
Bharati Vocational Training Institute	3650
Bhibiram Hazarika College	969330
Bijni College	717500
Bilasipara College	930620
Birjhora Kanya Mahavidyalaya	2085190



Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati




Birjhora Kanya Mahavidyalaya (Re-Deposit)	4950
Birjhora Mahavidyalaya	489760
Bir Lachit Borphukan College	3300685
Biswanath College	1299248
B.K.B. College	100420
B.N. College	1047825
B.N. College, Dhubri	644750
Bodoland Educational Socceity, Kokrajhar	169850
Bodoland Educational Socceity (Re-Deposit)	2000
Bodoland Educational Society	423675
Bonda Anchalik College	396400
Bonda Anchalik College (Deposit After Re-Validation)	2800
Borhat BPBM College	30250
Borhat BPB Memorial College	126395
Borholla College	25450
B.P. Chaliha College	110325
Brilliant Academy	1828700
Brilliant Academy (Re-Deposit)	3000
Cachar College	1170085
Cachar College (Deposit After Re-Validation)	127690
Chaiduar College	576640
Chatia College	128200
Cinnamora College	3782599
Cotton College	2434965
Cotton College (Deposit After Re-Validation)	1950
Dakshin Kamrup College	1640185
Darwin School of Correspondence	1366959
Darwin School of Correspondence (Re-Validation)	25500
Debraj Roy College	246900
Deomorno College	59220
Deomorno Junior College	50320
Dhakaukhana College	86750
Dhamdhama Anchalik College	870850
Dhemaji Town College	393750
Dhing College	68155
D.H.S. Kanoi College	313800
DHSK College	1011770
DHSK Commerce College	426580
Digboi College	550200
Digitech College	7700
Digitech College, Bokajan	6450
Digitech College of It & Management	9500
Digitech College of Management	23900
Dikhowmukh College	300715
Diphu Commerce College	1932325
Dispur College	5400379
Dispur College (Deposit After Re-Validation)	25160
Dispur College (Re-Deposit)	2930
DK College	2168660


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



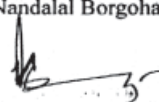
DKD College	258700
DKD College, Dergaon	6000
Doboka Science Society	397889
Don Bosco Youth Mission	166950
Donbosco Youth Mission & Educational Services	71850
Doomdooma College	1706975
Dr. B.K.B. College	23800
Dr. B. K. B. College, Nowgong	38600
D.R. College	72100
Dr. Nobin Bordoloi College	34150
Duliajan College	1121064
Eastern Karbi Anglong College	79800
Eastern Karbi Anglong College, Sarihajan	79500
Epitome Bongaigaon	4475
Epitome College, Dibrugarh	4475
Epitome College, Tezpur	22150
FA Ahmed College	75360
F.A. Ahmed College, Goroimari	14400
FA Ahmed Memorial College	871126
Fakiragram College	1255320
FEES RECEIPTS(MISC)	9817332
Furkating College	535650
Gargaon College	1715400
GEA National College	7325
Gibbon Conservation Center	78350
Goalpara College	1070359
Goalpara College (Re-Deposit)	8450
Gogamukh College	82950
Golaghat Commerce College	597650
Goreswar College	1558795
Guwahati Public College	1461050
Habraghat College	45500
Habraghat Mahavidyalaya	1161950
Hamari Educational Research Society	25100
HIGHBROW	338425
Highbrow, Karimganj	148500
Howly Junior College	165150
HPB Girls' College	378140
Icon Commerce College	707465
Institute of Rural Management	594100
IYDE	354900
IYDE, Tihu	63300
Janata College	2050
Janata College, Kabuganj	17550
Jawaharlal Nehru College	1591668
JAZZY Educational Institute	20000
J.B. College	1881996
JDSG College	996595
Jengraimukh College	33600



Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Jhanji HNS College	303223
J.N. College	8445
Jnyanam Educational Institute	1664550
Jonai Girls' College	293550
Joya Gogoi College	305100
Kakojan College	138230
Kaliabor College	614735
Kamalpur Jr. College	555200
Kamarbandha Jr. College	207580
Kamargaon College	292925
Kamrup College	394800
Karmashree Hiteswar Saikia College	1308800
Kharupetian College	345300
Khoirabari College	365150
Kkhsou.	64000
Kokrajhar Science College	125860
Laharighat College	385650
Lahowal College	703458
Lahowal Jr. College	2950
Lakhimpur Girls' College	619725
Lanka Mahavidyalaya	187150
Learners Academy, Dimapur	19667
LOKD College	1523965
Lumding College	848795
Lumding College (Re-Deposit)	2500
Machkhowa Degree College	34000
Madhya Kamrup College	256400
Manabendra Sarma Girls' College, Rangia	236350
Mandia Anchalik College	454450
Mangaldoi College	834810
Margherita College	1731342
Matrix College of Management	6000
Matrix College of Management & Technology	13410
Miraj Foundation	720675
M.K. College	301300
MNC Open College	2735625
MNC Open College (Deposit After Re-Validation)	3500
MNC Open College (Re-Deposit)	13570
Moran College	3164767
Morigaon College	2478443
Morigaon College (Deposit After Re-Validation)	20000
M.S. Girls' College	13900
M. S. Girls' College, Rangia	12000
Nagaon GNDG Commerce College	15950
Naharkatiya College	581540
Nalbari Commerce College	2069865
Namrup College	608275
Namrup College (Re-Deposit)	3000
Nandalal Borgohain City College	1851870

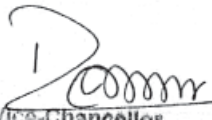

Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Nandalal Borgohain City College (Re-Validation)	2500
National College Education, Kharuprtia	195750
National College (It)	53800
National College (IT), Silchar	5025
National College of Education	46800
National College of Informaton Technology	17400
Nazira College	920214
Neaws Academy	1673680
N. H. College, Patacharkuchi	72000
Nirmal Haloi College	1431210
N. Lakhimpur College	140900
Nonoi College	89370
North Bank College	40250
North East Academy	224515
North East Academy, Nowgong	163120
North East Medical & Paramedical College	46770
North Gauhati College	95000
North Lakhimpur College	941538
Nowboicha College	298876
Nowgong College	1613570
Nowgong Girls' College	1098318
Orang H.S. School	270200
Pachim Guwahati Mahavidyalaya	178950
P.B. College	2114895
P.B. College, Gauripur	59450
Phillobari Jr. College	202240
Pithubar Girl's College	21000
Pithubar Girls' Degree College, Khowang	46200
Pithubar Girls Degree College	61850
Pragjyotish College	2645738
Pub Majuli College	554700
Purbanchal Jyanpith Vidyalaya	480025
Ramkrishna Nagar College	1750
Rangapara College	1745949
Rangia Teacher Training College	22000
Rangia T.T.College	2750285
Rangia T. T. College (Re-Deposit)	108500
Ratnapith College	612000
Received for Vocational Training	299314
Received From Individuals	418437
Received From Individuals Against Centre Transfer	32605
Received From Learners Against Centre Transfer	1950
Received From Learners Against Sub-Change	1070
Received From PHD Candidate As Admission Fee	149800
Received From Study Centres Against Model Question	6830
Received From Study Centres Against Prospectus	3000543
Recived Against PHD Application	52750
RJ Educational Trust	290865
R.K. Nagar College	1455300


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



ROSS, Tangla	204400
Rural Organisation for Social Service Study	1013550
Sadba Institute of Technology & Management	292545
Sadba Ints. of Tech. & Mgt (Deposit After Re-Valida	135050
Sadba Training Centre	529620
Sadba Training Centre (Deposit After Re-Validation)	25000
Sadiya College	450950
Sankardev Mahavidyalaya	650350
Sankardev ODL	424975
Sankardev ODL, Barpeta	234300
Sapekhati College	93700
Sarupathar College	1783715
SBMS College	1082812
Science College, Kokrajhar	2074375
Shalbagan Jr. Commerce College	291600
Sibsagar College	777050
S.K. Hazarika College	958910
S.K. Roy College	262150
Sonari College	1581458
Sonitpur Dhatri Sewa Samity	1835495
Sri Sri Bishnudev Janajati College	45850
Sterling Security Enterprises Pvt. Ltd	120000
Sterling Security Ent. Pvt. Ltd. (Deposit After Re-	46000
Swahid Peoli Phukan College	254425
Swahid Peoli Phukan College (Deposit After Revalida	12600
Swahid Smriti College	673600
Tamulpur Commerce College	676200
Technosys College	352075
Tezpur College	3258232
THB College, Jamugurihat	86600
Tingkhong College	465949
Tinsukia College	2273785
Tinsukia College (Re-Deposit)	2500
Tinsukia Commerce College	1067067
West Goalpara College	296400
West Guwahati College of Education	195660
	164094162.50

SCHEDULE : 7 - Government Non Plan Expenses**In Indian Rupees (₹)**

Add. Wages	131147
Advertisement & Publicity	2574
Arrear Salary	26426
Bank Charges	550
Electricity	330896
Entertainment Expenses	62775
Examination Expenses	16763480


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Foundation Day	108000
Fuel for Power Back-Up	22000
Hiring Charge (Pvt. Security)	119124
Hiring Charge (VC Residence)	114640
Maintenance (Jail S. Centre)	12150
Maintenance (Office Equipment, Insurance)	247701
Maintenance (Office Vehicle)	29233
Maintenance of Mobile S.C.	30149
Maintenance of VC's Car	79854
Maintenance of (Website, Webportal Etc.)	920
Maintenance (VC Residence)	21341
Miscellaneous Expenses	92376
Office Expenses	146959
Office Stationery & Printing	1538957
Paper & Periodicals	105011
POL	276098
Postage	29197
Production of Books	20427422
Rental Charge of Office Building	2001006
Salary Account	14197668
TA/DA & Sitting Fee	213491
Telephone, Fax, Internet Etc.	160042
VC's Discretionary Fund	24150
Wages	540639
	57855976

SCHEDULE : 8 - Fixed Deposit Detail

<u>Particulars</u>		<u>Amount(Rs)</u>
Opening Balance		42,280,339
Add: New FDR		70,000,000
Add Interest During The Year	7,259,190	
Less: TDS	725,919	6,533,271
		118,813,610


 Finance Officer
 K.K.H.S.O.U.
 Guwahati


 Vice-Chancellor
 K.K.H.S.O.U.
 Guwahati




SCHEDULE : 9 - Unassigned Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Bank Charges	180
Travelling Expenses	206,465
Local Organization Committee	9,000
Registration Fees	104,220
	319,865

SCHEDULE : 10 - Community Radio Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Bank Charges	550.00
Expenditure for A. Programmes Etc.	10000.00
Honorarium for Prog. Production	32050.00
Honorarium to Experts	11400.00
POL Expenses	500.00
Purchase of Equipments Etc.	5700.00
Refreshment Expenses	235.00
Remuneration to Casual Announcers	125100.00
Remuneration to Casual Employees	31000.00
Security Deposit for SIM	500.00
Suspenses	1000.00
TA to Experts	2600.00
Telephone Expenses	1194.00
	221,829


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15
7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1 to 10" are annexed to and form an integral part of the Balance Sheet at 31st March, 2012 and the Income & Expenditure Account for the year ended on that date.

8. Defined Contribution Plan

Contribution to defined contribution i.e. Employers Contribution to EPF are charged off to the Income & Expenditure A/c.



Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

Observation find during the Audit

YEAR - 2011 - 2012

EXPENDITURE INCURRED FROM GRANT

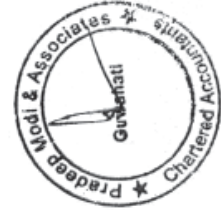
It was Observed that no guidelines for procurement of Goods and Services, has made by the University. Hence Rules laid down by GFR is to be Followed

Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
1.	Equipment under Library Ricoh Photocopier 3	Rs.1,79,520.00	Cheque No:899975 dated 30.06.2011; Voucher No:908 and 909.	Party Name: Andig System Quotation or NIT floated could not be produced by the Management. Limited Tender Enquiry is to be called for as the Estimated amount was more than One Lacks. Payment is made on Performa Invoice;
2.	15 Nos 10 KVA with 15 nos 12V SMF Battery with Rack Infrastructure for Setting up Information Cell	Rs.3,39,334.00	Cheque No: 326807; 899964, Voucher number 679 and 899 dated 30.06.2011	Party Name: DS Systems Private Limited Quotation or NIT floated could not be produced by the Management. Limited Tender Enquiry is to be called for as the Estimated amount was more than One Lacks.
3.	Library: Microphone Arm System iMac 16.5" 5Yos. 2 nos Apple 1 - pad 2 Apple 1 - pad 2. 3nos	Rs.4,92,020.00	Voucher No: 680,867,902. Cheque No: 326808, 899941, 899970.	Party Name: Macintel Solutions Apple Brand computer and equipment was purchased, though the branded item was purchased but, it is necessary to have Quotation from the Distributor, if there is more than One Distributor for same product.
4.	Technology Support 55 Nos of LCD Projectors	Rs.16,85,907.00	Voucher no:715; Ch.No: 326822 Date: 30.06.2011	Party Name: NRS Mercantile Service Private Limited Quotation or NIT floated could not be produced by the Management. Limited Tender Enquiry is to be called for as the Estimated amount was more than One Lacks.





Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
5.	Student Support Service 57 nos of HP Desktop PC and HP Leser jet Printer	Rs.21,49,470.00	Voucher No:901 Cheque NO: 899968 Dated: 30.06.2011	Party Name: Oscar Computer & System Quotation or NIT floated could not be produced by the Management. Limited Tender Enquiry is to be called for as the Estimated amount was more than One Lacks. Payment is made on Performa Invoice
6.	Pre Admission Counseling Courier Charges Payment for dispatch of Study Material, Documents	Rs.10,60,030.00	Voucher No: 41-42,98-101, 197, 294,339, 511-12, 573-574, 642-643,859 Dated: 02.09, 19.09,24.10, 27.11, 06.12, 14.02, 01.03, 24.03, 31.03	Party Name: Airnet Courier Service Quotation or NIT floated could not be produced by the Management. Limited Tender Enquiry is to be called for as the Estimated amount was more than One Lacks. TDS for the Courier Service is not Deducted.
7.	Student Support Service 10 Nos of Dehumidifiers	Rs.3,33,450	Voucher No: 855 Dated: 31.03.2012	Party Name: Apex Medical Systems Quotation or NIT floated could not be produced by the Management. Limited Tender Enquiry is to be called for as the Estimated amount was more than One Lacks.
8.	Library Furniture.	Rs.16,55,433.00	Voucher No: 207, 482,810, 871	Party Name: ATC Agency. Quotation or NIT floated could not be produced by the Management. Limited Tender Enquiry is to be called for as the Estimated amount was more than One Lacks.
9.	Procurement of Equipment for the	Rs.18,69,560.00	Voucher 868, dated: 31.03.12	Party Name: Elemental Entertainment Pvt. Ltd. Quotation or NIT floated could not be produced by the Management. Limited Tender Enquiry is to be called for as the Estimated amount was more than One Lacks.



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
10.	Student Support Service. 15Nos of Online UPS Hard Disk Pen Drive Bilingual Software Antivirus Lenovo Mini Laptop. 44 Nos of Desktop PCS, 650 VA offline, Canon Inkjet Printer, Canon Scanner.	Rs.17,73,163.00	Voucher No: 804, 827-831, 849, 856 Date: 30.03.12; 31.03.12.	Party Name: Oscar Computer & System. Quotation or NIT floated could not be produced by the Management. Limited Tender Enquiry is to be called for as the Estimated amount was more than One Lacks.
11.	Printing of SLM ; Office Stationery.	Rs.44,38,684.00	Cheque No: 280398; 280423; 280441; 281295; 281302; 281315; 280462; 280519; 280532; 280563; 280638; 280672; 280806; 820822	Party Name: Anubhab Enterprise & Company. New Empanelment for the printing or Extension of Contract could not be produced by the Management. The same Printers were selected for printing of SLM
12.	Printing of SLM, Prospectus.	Rs.30,93,929.00	Cheque No: 280409 dated 07.06.11 New Empanelment for the printing or Extension of Contract could not be produced by the Management. The same Printers were selected for printing of SLM Cheque No: 280412 dated 07.06.11 281294 – 08.08.2011 281301 – 12.08.2011 280521 – 17.10.2011 280524 – 20.10.2011 280647 – 26.12.2011 280805 – 30.03.2012 280808 – 30.03.2012 280801 – 30.03.2012 280811 – 30.03.2012 280812 – 30.03.2012	Party Name : Asom Printers. New Empanelment for the printing or Extension of Contract could not be produced by the Management. The same Printers were selected for printing of SLM
13.	Furniture Office Use	Rs.8,74,659.00	280421 – 17.06.2011 280468 – 13.09.2011	Party Name : Banalaksmees Furniture House



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
14.	Production of SLM	Rs.7,71,794.00	281304 – 12.08.2011 280525 – 20.10.2011 280645 – 26.12.2011 2808013 – 30.03.2012	Party Name : BNS Offset New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
15.	Production of SLM	Rs.8,94,388.00	281303 – 12.08.2011 280530 - 20.10.2011 280644 – 26.12.2011	Party Name: B.S.Publications New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
16.	Production of SLM	Rs.4,42,450.00	280593 – 26.11.2011	Party Name : Dimond Printers. New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
17.	Production of SLM	Rs.24,06,261.00	280410 – 07.06.2011 281305 – 12.08.2011 280528 – 20.10.2011 280643 – 26.12.2011 280804 – 30.03.2012	Party Name: Don Printers. New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
18.	Production of SLM	Rs.8,67,643.00	281306 dated 12.08.2011 280452 dated 09.09.2011 280640 dated 26.12.2011	Party Name Maa Manasha Printers New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
19.	Production of SLM	Rs.12,96,539.00	281307 dated 12.08.2011 280531 dated 20.10.2011 280646 dated 26.12.2011	Party Name Printing Udyog New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
20.	Production of SLM	Rs.16,30,318.00	281308 dated 12.08.2011 280523 dated 20.10.2011 280641 dated 26.12.2011	Party Name Rashmisun Offset New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
21.	Production of SLM	Rs.9,74,071.00	281310 dated 12.08.2011 280529 dated 20.10.2011 280639 dated 26.12.2011	Party Name Saraighat Photo Type New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
22.	Production of SLM	Rs.4,50,648.00	281309 dated 12.08.2011 280527 dated 20.10.2011	Party Name Sudipta Communication New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
23.	Production of SLM	Rs.21,97,790.00	281311 dated 12.08.2011 280648 dated 26.12.2011 280808 dated 30.03.2012	Party Name Vikash Publication Houses. New Empanelment for the printing or Extension of Contract could not be produced by the Management, The same Printers were selected for printing of SLM
24.	Assets Register was not maintained.			



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

H.O. Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2012-2013



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT


This is to report that the internal audit of M/s **KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us M/s **Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2013 and a copy of Balance Sheet as at 31.03.2013.

In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

Date: 24.04.2018

Place: GUWAHATI

For, Pradeep Modi & Associates
(Chartered Accountants)



Pradeep Modi
Pradeep Modi
(Proprietor)
Membership No. 300-55328



1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9323472424 (M)
Email: pkmodiguwahati1@gmail.com

Annexed to and forming part of accounts for the year 2012 - 2013

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of accounts :-

- a) The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.
- b) The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. Fixed Assets & Depreciation

- a) Fixed assets are stated at their historical cost, less accumulated depreciation.
- b) Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.
- c) All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. Inventories

- a) Inventories are valued cost or net realisable value whichever is low.

4. Revenue recognition

- a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

BALANCE SHEET AS AT 31.03.2013

Liabilities	Sch. No.	Amount(Rs)	Current Year		Previous Year		Sch. No.	Assets	Amount(Rs)	Current Year		Previous Year	
			Amount	Amount	Amount	Amount				Amount	Amount		
General Fund							Fixed Assets						
Opening Balance		110,746,975.02			110,746,975.02	2	Land	7552000		60,677,523.35		43,904,874.35	
Add Surplus for the Year		279,447,426.00	390,194,401.02				Land (Study Center)				8,154,300.00		7,745,800.00
							Const. of Jorhat Reg.Center	602300					
Govt. Grant (Plan)													
Opening Balance		64,950,000.00											
Add Current Year Fund Rec		34,987,500.00	99,937,500.00		64,950,000.00								
DEC Development													
Opening Balance		79,526,579.00			79,526,579.00	3	Loans & Advances			4,372,709.00		1,721,009.00	
Add Current Year Fund Rec		12,094,814.00	91,621,393.00				Sundry Debtors			107,669.00		8,438.00	
Current Liabilities	1					10	Fixed Deposit			406,234,681.00		118,813,610.00	
Suspense Receipt			886,225.00		-	4	Cash & Bank Balance			107,321,752.67		92,932,366.67	
			586,868,635.02		265,126,098.02					586,868,635.02		265,126,098.02	

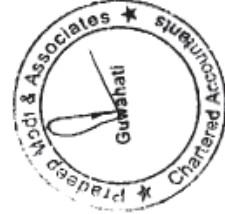
Date :24.04.2018
Place : Guwahati


For,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants




(P.K.Modi)
Proprietor

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.04.2012 TO 31.03.2013

Expenses	Sch.	Current Year		Previous Year		Income	Sch.	Current Year		Previous Year	
		Amount	Amount	Amount	Amount			Amount	Amount	Amount	Amount
To, Non Plan Expenses	5	85,038,092.00	57,855,976.00	By Grant Received Non Plan	14,987,500.00	17,527,000.00					
To, DEC Development Expenses	6	24,864,495.00	22,342,010.00	By DEC Development Grant	24,864,495.00	22,342,010.00					
To, Maintainace of College	7	79,757,303.00	50,339,305.00	By Dec Unassigned Grant	95,270.00	64,828.00					
To, Community Radio Expenses	8	277,459.00	221,829.00	By Community Radio Fund Received	99,231.00	583,631.00					
To, DEC Unassigned Expenses	9	174,092.00	319,865.00	By Income from Own Source	414,551,524.00	164,347,074.50					
To, Depreciation	2	10,886,180.00	8,166,873.00	BY Income from Other Sources	934,695.00	1,601,953.00					
To, Surplus of Income over Expenditure		279,447,426.00	74,479,828.50	Bank Interest	24,912,332.00	7,259,190.00					
		480,445,047.00	213,725,686.50	STDR Interest							
					480,445,047.00	213,725,686.50					


Date : 24.04.2018

Place : Guwahati

For,


KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants




(P.K.Modi)
Proprietor

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

Amount(Rs)


SCHEDULE : 1 - Current Liability

Particulars

Sundry Creditors	252,671.00
Hiranya Kr. Medhi (Security deposit) 2,52,671.00	
DEC Grant Refund Payable	3,040,691.00
DEC Unassigned Grant Payable	326,330.00
Group Link Insurance	9,128.00
Professional Tax	103,342.00
Provident Fund	132,500.00
Salary Payable	150,751.00
VAT Payable	9,389.00
CPF	151,940.00
Leave Salary	49,914.00
Govt Car Loan Payable	2,000.00
Pension Contribution	460.00

4,229,116.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2012	Addition During the Year		Depreciation	WDV as on 31.03.2013
			Before 30.09.2012	After 30.09.2013		
KKHSOU - Government						
Air Conditioner	15%	9,771.00			1466	8,305.00
Aqua Guard	15%	6,380.00			957	5,423.00
Computer & Accessories	60%	2,108.00			1265	843.00
Electrical Equipment	15%	5,018.00			753	4,265.00
EPBX	15%	17,548.00			2632	14,916.00
Fan & Fittings	10%	29,245.00			2925	26,320.00
Furniture & Fixture for VC's	10%	50,487.00			5049	45,438.00
Furniture & Fixture	10%	1,200,611.00		419,633.00	141043	1,479,201.00
Purchase of Electrical Goods	15%	222,042.00	33,644.00	336,229.00	63570	528,345.00
Mobile Phone	60%	62.00			62	-
Motor Car	15%	207,847.00	1,524,139.00	463,840.00	294586	1,901,240.00
Office Equipments	15%	333,809.00	71,073.00	127,202.00	70272	461,812.00
Office Building	10%	986,445.00			98645	887,800.00
Utencil	10%	6,249.00			625	5,624.00
Construction of Audio Visual Buildings	10%	-		207,000.00	10350	196,650.00
Construction of Approach Road	10%	-	3,158,387.00		315839	2,842,548.00
Construction of Office Building	10%	270,000.00		1,689,894.00	111495	1,848,399.00
Dedicated Power Line	15%	66,640.00			9996	56,644.00



[Signature]
Pradeep Vohra
Chartered Accountant
K.K.H.S.O.U.
Guwahati

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2012	Addition During the Year		Depreciation	WDV as on 31.03.2013
			Before 30.09.2012	After 30.09.2013		
KKHSOU - DEC Development						
Application of ICT Facilities						
Capacity Building in Terms of Hardware Etc.	15%	171,830.00			25775	146,055.00
Equipment for Production of Multimedia Programmes	15%	2,152,144.00			322822	1,829,322.00
Multimedia Mobile Van	15%	552,460.00			82869	469,591.00
Procurement and Installation of Dish Antenna	15%	4,491,613.00			673742	3,817,871.00
Procurement of Multimedia Package	15%	99,202.00			14880	84,322.00
Application of New Tech.						
Dish Antennae (ANT)	15%	3,666.00			550	3,116.00
Laptop Computer (ANT)	60%	1,594.00			956	638.00
LCD Camera (ANT)	15%	3,989.00			598	3,391.00
LCD Projector (ANT)	15%	63,638.00			9546	54,092.00
Scanner (ANT)	60%	145.00			145	-
TV & Accessories (ANT)	15%	19,789.00			2968	16,821.00
Computerization & Modernization						
Air Conditioner & Accessories (C&M)	15%	54,577.00			8187	46,390.00
Computers & Accessories (C&M)	60%	1,026.00			616	410.00
Computer Server (C&M)	60%	3,306.00			1984	1,322.00
LAN & Accessories (C&M)	60%	1,098.00			659	439.00
Printers & Accessories (C&M)	60%	192.00			192	-
Construction of Building						
Studio of Multimedia Facility	10%	5,565,147.00	2,810,404.00	4,721,570.00	1073634	12,023,487.00
Furniture (DEC Dev)	10%	1,137,936.35			113794	1,024,142.35
Library						
Books & Journal	10%	255,184.00	652,764.00	593,157.00	120453	1,380,652.00
Furniture	10%	2,150,850.00		1,430,032.00	286587	3,294,295.00
Modern Information System	60%	62,388.00			37433	24,955.00
Purchase of Journal	10%	746,464.00	2,100.00	206,783.00	85196	870,151.00
Purchase of Equipment under Library	15%	307,271.00		1,104,648.00	128939	1,282,980.00
Purchase of Books	10%	9,056,102.00			905614	8,150,492.00



[Signature]
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

[Signature]
K.K.H.S.O.U.
Guwahati

Annexure - 2
Fixed Assets

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2012	Addition During the Year		Depreciation	WDV as on 31.03.2013
			Before 30.09.2012	After 30.09.2013		
Vocational Education & Training (F.Assets)						
Procurement of Tools & Equipments	15%	361,250.00	21,263.00		57377	325,136.00
Technology Support						
Automation of Processes & Support Center	10%	695,829.00	1,036,851.00	387,841.00	192660	1,927,861.00
Procurement of Equipment for Multimedia	15%	4,480,035.00	66,398.00	1,230,200.00	774230	5,002,403.00
Procurement of Computer Projector Etc	60%	2,484,754.00	1,109,850.00	888,228.00	2423231	2,059,601.00
Procurement for Licience Software	60%	222,700.00	2,083,725.00	62,150.00	1402500	966,075.00
Wi- Fi Network	60%	420,000.00			252000	168,000.00
Student Support Service						
Computerization	60%	187,318.00			112391	74,927.00
Computers (SSS)	60%	7,908.00			4745	3,163.00
Online Power Supply	15%	190,183.00			28527	161,656.00
Infrastructure for setting up Information Cell	10%	2,963,909.00	285,748.00	934,076.00	371670	3,812,063.00
Printers (SSS)	60%	377.00			377	-
Scanner (SSS)	60%	72.00			72	-
Software for Server (SSS)	60%	629.00			629	-
Procurement of Online Cassettes	15%	1,522,034.00			228305	1,293,729.00
TV & Accessories (SSS)	15%	48,764.00			7315	41,449.00
VCR/DVD (SSS)	15%	3,239.00			486	2,753.00
		43,904,874.35	12,856,346.00	14,802,483.00	10,886,180.00	60,677,523.35


Vice-Chancellor
K.K.H.S.O.U.
Guwahati


Finance Officer
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 3 - Loans & Advances

<u>Particulars</u>	<u>Amount(Rs)</u>
Advance for TA to Academic staff	5,000.00
TDS Receivable on Interest (FY - 2010 - 2011)	353,589.00
TDS Receivable on Interest (FY - 2011 - 2012)	725,919.00
TDS Receivable on Interest (FY - 2012 - 2013)	2,491,666.00
Income Tax	56,555.00
Income Tax Payable (Sal)	293,172.00
Advance for Workshop Expenses	232,232.00
TDS	17,155.00
VAT (Ambala Sarabhai)	197,421.00
Total	4,372,709.00

SCHEDULE : 5 - Government Non Plan Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Add. Wages	146,440.00
Advertisement & Publicity	13,750.00
Bhupen Haxarika Memorial Lecture	80,000.00
Electricity	398,642.00
Entertainment Expenses	84,462.00
Examination Expenses	27,124,810.00
Foundation Day	93,000.00
Fuel for Power Back-Up	37,500.00
Hiring Charge (Pvt. Security)	194,101.00
Hiring Charge (VC Residence)	144,000.00
Maintenance (Office Equipment, Insurance)	228,381.00
Maintenance (Office Vehicle)	198,685.00
Maintenance of Mobile S.C.	49,030.00
Maintenance of VC's Car	19,962.00
Maintenance of (Website, Webportal Etc.)	32,700.00
Maintenance (VC Residence)	41,733.00
Miscellaneous Expenses	16,176.00
Office Expenses	309,477.00
Office Stationery & Printing	2,711,313.00
Paper & Periodicals	9,959.00
POL	395,365.00
Postage	26,771.00
Production of Books	30,376,180.00
Rental Charge of Office Building	1,400,979.00
Repair & Maintenance of Office Furniture	186,268.00
Repair & Maintenance (Building)	317,335.00
Salary Account	18,709,758.00
TA/DA & Sitting Fee	421,587.00
Telephone, Fax, Internet Etc.	211,343.00
VC's Discretionary Fund	138,000.00
Wages	920,385.00
	85,038,092.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 4 - Cash & Bank Balance

<u>Particulars</u>	<u>Amount(Rs)</u>
State Bank of India A/c No. 289	33,592,281.99
State Bank of India A/c No. 532	2,534,367.00
State Bank of India A/c No. 369	51,934,652.50
State Bank of India A/c No. 043	10,889,584.00
State Bank of India A/c No. 257	4,172,079.00
State Bank of India A/c No. 807	278,654.00
Union Bank of India A/c No. 317	227,810.00
State Bank of India A/c No. 166	2,034,953.00
Union Bank Of India A/c No1542	1,511,217.00
Union Bank of India A/c No. 222	36.00
Cash Balance	146,118.68
Total	<u>107,321,753.17</u>

SCHEDULE : 10 - Fixed Deposit Detail

<u>Particulars</u>	<u>Amount(Rs)</u>
Opening Balance	118,813,610
Add: New FDR	265,000,000
Add Interest During The Year	24912332
Less: TDS	2491261
	<u>22,421,071</u>
	<u>406,234,681</u>


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 6 - DEC Development Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
<u>Appointment of Academic Staff</u>	3,592,410.00
Honorarium/Remuneration for Consultancy	36,000.00
Salary to Academic Staff	3,556,410.00
<u>Centre for Internal Quality Assurance</u>	510,903.00
Salary Under CIQA	510,903.00
<u>Development of Course Materials</u>	6,005,123.00
Course Writing Fee	700,000.00
Development of SLM in Print, Audio Etc.	3,000,000.00
DTP Work	158,282.00
Editing Fee	322,000.00
Language/Format Editing Fee	41,000.00
Preparation of QB/Assignments	3,000.00
Proof Reading Fee	37,316.00
Remuneration for Assignments	1,515,325.00
Sitting Fee to Experts	61,500.00
TA to Experts	19,700.00
Translation Fee	147,000.00
<u>Research & Development</u>	3,851,392.00
Communication Technology	1,606,000.00
Contingency Grant to RTA's	120,000.00
Development of DE System/Programmes	120,000.00
Evaluation System	240,000.00
New Methods in Distance Education	230,000.00
Programme Evaluation	100,000.00
Quality Assurance Mechanism	120,000.00
Salary to Research & Teaching Assistants	1,315,392.00
<u>Staff Training and Development</u>	1,194,066.00
Registration Fee for Academic Staff	20,600.00
TA to Academic Staff	144,535.00
Training Programmes for Staff	45,000.00
Workshops and Conferences	983,931.00
<u>Student Support Services</u>	5,578,255.00
Data Entry of Admission Forms	17,490.00
Pre-Admission Counselling	2,044,065.00
Procurement of Equipment for Student Support	3,516,700.00
<u>Technology Support</u>	1,131,346.00
Automation of Processes (Fixed Pay)	124,636.00
Installation of Information Kiosks	280,500.00
Procurement of Hardware/Software Through LAN/WAN	726,210.00
<u>Vocational Education & Training</u>	3,000,000.00
Training Programme for Skill Development	3,000,000.00
Bank Charges	1,000.00
	24,864,495.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 7 - Maintenance of College

<u>Particulars</u>	<u>Amount(Rs)</u>
Audio Visol DVD Production	1,269,940.00
Bank Charges	105,448.00
Misc Expenses	272,000.00
Payment to Colleges	78,102,115.00
Refund of Admission Fees	7,800.00
	<u>79,757,303.00</u>

SCHEDULE : 8 - Community Radio Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Bank Charges	1,650.00
Honorarium for Prog. Production	30,550.00
Honorarium to Experts	11,700.00
Miscellaneous Expenses	300.00
POL Expenses	1,250.00
Postage & Courier Expenses	560.00
Purchase of Accessories for Computers Etc.	1,600.00
Purchase of CD, DVD's Etc.	2,000.00
Refreshment Expenses	2,107.00
Remuneration to Casual Announcers	131,200.00
Remuneration to Casual Employees	90,600.00
Repairing & Maintenance Expenses	400.00
TA to Experts	400.00
Telephone Expenses	3,022.00
Travelling Expenses	120.00
	<u>277,459.00</u>

SCHEDULE : 8 - Unassigned Grant Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Bank Charges	422.00
Expenses Incurred for Traveling	169,064.00
Registration Fees	4,606.00
	<u>174,092.00</u>


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15
7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1 to 10" are annexed to and form an integral part of the Balance Sheet at 31st March, 2013 and the Income & Expenditure Account for the year ended on that date.

8. Defined Contribution Plan

Contribution to defined contribution i.e. Employers Contribution to EPF are charged off to the Income & Expenditure A/c.



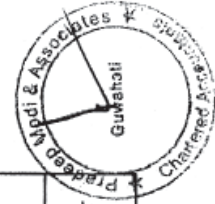
Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Observation find during the Audit

YEAR - 2012 - 2013	EXPENDITURE INCURRED FROM GRANT
--------------------	---------------------------------

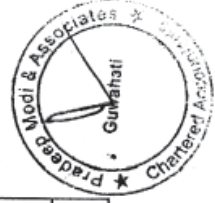
It was Observed that no guidelines for procurement of Goods and Services, has made by the University, Hence Rules laid down by GFR is to be Followed

Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
1.	Pre Admission Counseling Payment made to Courier Charger for SLM	Rs.14,68,866.00	Voucher No: 31,105, 179, 195, 257, 285, 300, 324, 367, 424, 437	Party Name: Airmet Courier Payment to Courier Contractor is made; TDS is not deducted; Selection of Courier was not done through tender process nor has any EOI or Quotation called for.
2.	Purchase of Furniture under Library and Information Cell	Rs.17,89,548.00	Voucher No: 128,153, 383, 411, 415, 446, 504, 509	Party Name : ATC Agency. Procurement of Furniture for Information Cell is purchased amounting to Rs.5, 26,751.00. Tender was not called for nor was EOI, Quotation called from Distributors. Procurement of Furniture for Library is purchased amounting to Rs.12 , 62,791.00. Tender was not called for nor was EOI, Quotation called from Distributors.
3.	Purchase of Computers, Printers & other accessories	Rs. 30,92,071.00	Voucher No. 075, 309, 311 & 508	Party Name : Datamation Services Procurement of Computer, Projectors etc. for Information and Student Support Cell were made without floating tender and only quotation were received and TC approved no NIT was floated.
4.	Purchase of A3 and A4 Scanner of Fujitsu make and ICR/OMR Multi-user Software and 1 site license of EDPS software	Rs. 29,83,950.00	Voucher No. 154	Party Name: Exxon Automation Pvt. Ltd. Tender was floated as per Mgt.but document could not be produced by
5.	Purchase of Equipment for University Studio	Rs. 12,30,200.00	Cheque No. 497651	Party Name: Macintel Solutions Procurement was made without floating Tender





Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
6.	Purchase of Sony LCD Projector & Sony LCD TV & Sony 2.1 DVD Player	Rs. 21,04,405.00	Voucher No. 507	Party Name: NRS Mercantile Services (P) Ltd. Procurement was made without floating Tender
7.	Purchase of HP Pavilion Desktop Computer Windows and Anti-virus Software	Rs. 9,96,820.00	Voucher No. 506	Party Name: S M Enterprise Procurement was made without floating Tender
8.	Purchase of Equipment for hearing impaired students of the University	Rs. 3,79,064.00	Voucher No. 319	Party Name: Sparsh Products Procurement was made without floating Tender and only 3 nos of quotation received.
9.	Purchase of Interactive White Board, Desktop Document Camera, Interactive Panel and Digital Metallic Podium for ICT Classroom	Rs. 3,28,500.00	Voucher No. 443	Party Name: Unitech Solutions Procurement was made without floating Tender
10.	Office Printing & Stationery	Rs. 81,72,930.00	Cheque No. 177132 Dated 01/05/12 177307, 177312, 177468, 177557, 280929, 280933, 177749, 865354, 280938, 918529, 818595, 866258, 866259, 866188 & 866191	Party Name: Anubhab Enterprise & Co. New Empanelment was not done
11.	Printing of SLM	Rs. 66,89,779.00	Cheque No. 177308, 188686, 177717, 177751, 280935, 280937, 918541, 818594, 866037, 866187 & 866192	Party Name: Asom Printers
12.	Production of books	Rs. 5,00,397.00	Cheque No. 188687, 866204	Party Name: BNS Offset
13.	Production Of Books	Rs. 13,07,036.00	Cheque No. 188688, 865392, 918562, 866318, 866190	Party Name: B S Publication



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
14.	Construction of Academic Building	Rs. 15,20,905.00	Cheque No. 253851	Party Name: Designer Planum. Wrok was given to PWD Department. But file could not be produced by management. Wrok allotted letter, payment order cannot be verified.
15.	Production of books	Rs. 38, 11, 774.00	Cheque No. 177310, 188691, 177715, 177716, 177745, 865352, 865385, 918540, 918559, 866315, 866186	Party Name: DON Printers
16.	Construction of Approach Road	Rs. 31,58,387.00	Cheque No. 280888	Party Name: Hiranya Kumar Medhi Wrok was given to PWD Department. But file could not be produced by management. Wrok allotted letter, payment order cannot be verified.
17.	Production Of Books	Rs. 8,01,184.00	Cheque No. 188689, 865393, 918561	Party Name: Maa Mansha Printers
18.	Production of books	Rs. 8,35,499.00	Cheque No. 188690, 177714, 177746	Party Name: Printing Udyog
19.	Production of Books	Rs. 26,09,279.00	Cheque No. 177309, 177509, 177510, 177540, 865390, 918567, 866038, 86189	Party Name: Rashmishun Offset
20.	Production of Books	Rs. 9,51,085.00	Cheque No. 188685, 280936	Party Name: Saraighat Photo Types
21.	Production Of Books	Rs. 4,86,266.00	Cheque No. 177747, 865388, 866317	Party Name: Sunanda Offset
22.	Production Of Books	Rs. 6,30,126.00	Cheque No. 865387, 918560, 866316	Party Name: Time Publication
23.	Production Of Books	Rs. 34,44,000.00	Cheque No. 177311, 177677, 188692, 177718, 865394, 918563, 918595, 866185	Party Name: Vikas Publication House Pvt. Ltd.
24.	Audio Visual DVD Production	Rs. 12,10,300.00	Cheque No.	Party Name: Anubhav Enterprise
17.	Asset Register was not maintained.			



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

H.O. Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2013-2014



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT

This is to report that the internal audit of **M/s KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us **M/s Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2014 and a copy of Balance Sheet as at 31.03.2014.

In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

Date: 24.04.2018

Place: GUWAHATI



For, Pradeep Modi & Associates
(Chartered Accountants)

Pradeep Modi
(Proprietor)

Membership No. 300-55328



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9323472424 (M)
Email: pkmodiguwahati1@gmail.com

Annexed to and forming part of accounts for the year 2013 - 2014

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of accounts :-

- a) The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.
- b) The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. Fixed Assets & Depreciation

- a) Fixed assets are stated at their historical cost, less accumulated depreciation.
- b) Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.
- c) All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. Inventories

- a) Inventories are valued cost or net realisable value whichever is low.

4. Revenue recognition

- a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

BALANCE SHEET AS AT 31.03.2014

Liabilities	Sch. No	Amount	Current Year	Previous Year	Assets	Sch. No	Current Year	Previous Year
General Fund					Fixed Assets			
Opening Balance		390194401.02		390,194,401.02	Land	2	76,502,666.35	60,677,523.35
Add Surplus for the Year		255657849	645,852,250.02		Land (Study Center)		7,552,000.00	8,154,300.00
Govt. Grant (Plan)					Const. of Jorhat Center		602,300.00	
Opening Balance		99937500		99,937,500.00	Loans & Advances	3	9,303,763.00	4,372,709.00
Add Current Year Fund Rec		34987500	134,925,000.00		Sundry Debtors	10	107,125.00	107,669.00
DEC Development					Fixed Deposit	9	616,792,912.00	406,234,681.00
Opening Balance		91621393	107,266,344.00	91,621,393.00	Cash & Bank Balance	4	187,355,532.67	107,321,752.67
Add Current Year Fund Rec		15644951	886,225.00	886,225.00				
Suspense Receipt								
			9,286,480.00	4,229,116.00				
Current Liabilities	1		898,216,299.02	586,868,635.02			898,216,299.02	586,868,635.02

Date : 24.04.2018
Place : Guwahati

For,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants

[Signature]
(P.K.Modi)
Proprietor



[Signature]
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.04.2013 TO 31.03.2014

Expenses	Current Year		Previous Year		Income	Current Year		Previous Year	
	Amount	Amount	Amount	Amount		Amount	Amount	Amount	Amount
To, Non Plan Expenses	106,414,286.00	85,038,092.00			By Grant Received Non Plan	18,137,500.00	14,987,500.00		
To, DEC Development Expenses	25,193,311.00	24,864,495.00			By D.El.ED Fund	130,863,000.00	-		
To, Maintenance of College	164,561,265.00	79,757,303.00			By DEC Development Grant	25,401,320.00	24,864,495.00		
To, Community Radio Expenses	237,552.00	277,459.00			By Dec Unassigned Grant	-	95,270.00		
To, DEC Unassigned Expenses	-	174,092.00			By Community Radio Fund Received	155,814.00	99,231.00		
To, Depreciation	13,489,586.00	10,886,180.00			By Income from Own Source	340,031,441.00	414,551,524.00		
To, Surplus of Income over Expenditure	255,657,849.00	279,447,426.00			BY Income from Other Sources				
					FDR Interest	47825089			
					Bank Interest	3139685	25,847,027.00		
	565,553,849.00	480,445,047.00				565,553,849.00	480,445,047.00		

Date : 24.04.2018
Place : Guwahati

For,

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

[Signature]
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants

[Signature]
(P.K.Modi)
Proprietor

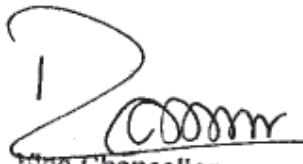


KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 1- Current Liability

<u>Particulars</u>	<u>Amount(Rs)</u>
Sundry Creditors	759,435.00
Andig Systems	16,583.00
Security Deposit	<u>742,852.00</u>
DEC Refund Payable	4,953,729.00
Transfer from other account	3,000,000.00
Group Link Insurance	9,128.00
Professional Tax	101,572.00
Provident Fund	132,500.00
Salary Payable	150,751.00
VAT Payable	40,266.00
Leave Salary	49,914.00
Govt Car Loan Payable	4,000.00
Pension Contribution	460.00
KKHSOU Welfare Fund Payable	84,725.00
Total	<u><u>9,286,480.00</u></u>


Finance Officer
 K.K.H.S.O.U.
 Guwahati


Vice-Chancellor
 K.K.H.S.O.U.
 Guwahati



Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2013	Addition During the Year		Depreciation	WDV as on 31.03.2014
			Before 30.09.2013	After 30.09.2013		
KKHSOU - Government						
Air Conditioner	15%	8,305.00			1246	7,059.00
Aqua Guard	15%	5,423.00			813	4,610.00
Computer & Accessories	60%	843.00			506	337.00
Electrical Equipment	15%	4,265.00			640	3,625.00
EPBX	15%	14,916.00			2237	12,679.00
Fan & Fittings	10%	26,320.00			2925	23,395.00
Furniture & Fixture for VC's	10%	45,438.00			4544	40,894.00
Furniture & Fixture	10%	1,479,201.00	503,413.00	1,407,840.00	268653	3,121,801.00
Purchase of Electrical Goods	15%	528,345.00			79252	449,093.00
Motor Car	15%	1,901,240.00			285186	1,616,054.00
Office Equipments	15%	461,812.00	227,965.00	791,718.00	162845	1,318,650.00
Office Building	10%	887,800.00			88780	799,020.00
Utencil	10%	5,624.00			562	5,062.00
Construction of Audio Visual Buildings	10%	196,650.00			19665	176,985.00
Construction of Approach Road	10%	2,842,548.00		5,201,348.00	544322	7,499,574.00
Construction of Office Building	10%	1,848,399.00	201,131.00	1,631,955.00	286551	3,394,934.00
Dedicated Power Line	15%	56,644.00			8497	48,147.00

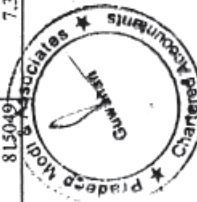


[Signature]
vice-Chancellor
K.K.H.S.O.U.
Guwahati

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

Fixed Assets

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2013	Addition During the Year		Depreciation	WDV as on 31.03.2014
			Before 30.09.2013	After 30.09.2013		
KKHSOU - DEC Development						
Application of ICT Facilities						
Capacity Building in Terms of Hardware Etc.	15%	146,055.00			21908	124,147.00
Equipment for Production of Multimedia Programmes	15%	1,829,322.00			274398	1,554,924.00
Multimedia Mobile Van	15%	469,591.00			70439	399,152.00
Procurement and Installation of Dish Antenna	15%	3,817,871.00			572681	3,245,190.00
Procurement of Multimedia Package	15%	84,322.00			12648	71,674.00
Application of New Tech.						
Dish Antennae (ANT)	15%	3,116.00			467	2,649.00
Laptop Computer (ANT)	60%	638.00			638	-
LCD Camera (ANT)	15%	3,391.00			509	2,882.00
LCD Projector (ANT)	15%	54,092.00			8114	45,978.00
TV & Accessories (ANT)	15%	16,821.00			2523	14,298.00
Computerization & Modernization						
Air Conditioner & Accessories (C&M)	15%	46,390.00			6959	39,431.00
Computers & Accessories (C&M)	60%	410.00			410	-
Computer Server (C&M)	60%	1,322.00			1322	-
LAN & Accessories (C&M)	60%	439.00			439	-
Construction of Building						
Studio of Multimedia Facility	10%	12,023,487.00	3,367,446.00		1539093	13,851,840.00
Furniture (DEC Dev)						
Library	10%	1,024,142.35			102414	921,728.35
Books & Journal	10%	1,380,652.00	36,860.00	2,781,262.00	280814	3,917,960.00
Furniture	10%	3,294,295.00		306,564.00	- 344758	3,256,101.00
Mordem Information System	60%	24,955.00			14973	9,982.00
Purchase of Journal	10%	870,151.00		125,637.00	93297	902,491.00
Library Software, TV, DVD etc	60%	-	1,477,000.00		886200	590,800.00
Purchase of Equipment under Library	15%	1,282,980.00			192447	1,090,533.00
Purchase of Books	10%	8,150,492.00			815049	7,335,443.00



K.K.H.S.O.U.
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

K.K.H.S.O.U.
Finance Officer
K.K.H.S.O.U.
Guwahati

Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2013	Addition During the Year		Depreciation	WDV as on 31.03.2014
			Before 30.09.2013	After 30.09.2013		
Vocational Education & Training (V.Assets)						
Procurement of Tools & Equipments	15%	325,136.00			48770	276,366.00
Technology Support						
Automation of Processes & Support Center	10%	1,927,861.00	2,042.00	1,128,038.00	249392	2,808,549.00
Procurement of Equipment for Multimedia	15%	5,002,403.00	72,135.00		761181	4,313,357.00
Procurement of Computer Projector Etc	60%	2,059,601.00	307,440.00	6,752,906.00	3446096	5,673,851.00
Procurement for Licence Software	60%	966,075.00	892,500.00		1115145	743,430.00
Infrastructure for Regional Office	15%	-		336,963.00	25272	311,691.00
Wi- Fi Network	60%	168,000.00			100800	67,200.00
Student Support Service						
Computerization	60%	74,927.00			44956	29,971.00
Computers (SSS)	60%	3,163.00			1898	1,265.00
Online Power Supply	15%	161,656.00			24248	137,408.00
Infrastructure for setting up Information Cell	10%	3,812,063.00	41,598.00	1,720,968.00	471415	5,103,214.00
Procurement of Online Cassettes	15%	1,293,729.00			194059	1,099,670.00
TV & Accessories (SSS)	15%	41,449.00			6217	35,232.00
VCR/DVD (SSS)	15%	2,753.00			413	2,340.00
		60,677,523.35	7,129,530.00	22,185,199.00	13,489,586.00	76,502,666.35

Finance Officer
K.K.H.S.O.U.
Guwahati

Pradeep Modi
Chartered Accountant
K.K.H.S.O.U.
Guwahati



**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**

SCHEDULE : 3- Loans & Advances

<u>Particulars</u>	<u>Amount(Rs)</u>
TDS Receivable on Interest (FY - 2010 - 2011)	353,589
TDS Receivable on Interest (FY - 2011 - 2012)	725,919
TDS Receivable on Interest (FY - 2012 - 2013)	2,491,666
TDS Receivable on Interest (FY - 2013 - 2014)	4,785,216
Income Tax	94,294
Income Tax Payable (Sal)	95,989
TDS	17,155
CPF	152,282
Advance for Travelling	55,000
Advance for A.Programmes	10,000
Advance for Workshop Expenses	232,232
Security Deposit with Punyajit Likhari	18,500
Security Deposit with Debojit Likhari	18,500
Security Deposit with Rajib Acharjya	56,000
VAT (Ambala Sarabhai)	197,421
Total	9,303,763



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 4- Cash & Bank Balance

<u>Particulars</u>	<u>Amount(Rs)</u>
State Bank of India A/c No. 289	50,722,443.99
State Bank of India A/c No. 532	983,949.00
State Bank of India A/c No. 369	120,309,940.50
State Bank of India A/c No. 043	7,939,632.00
State Bank of India A/c No. 257	73,887.00
State Bank of India A/c No. 807	163,196.00
Union Bank of India A/c No. 317	227,810.00
State Bank of India A/c No. 166	4,957,311.00
Union Bank Of India A/c No1542	1,699,948.00
Union Bank of India A/c No. 222	36.00
Cash Balance	277,379.18
Total	<u>187,355,532.67</u>

SCHEDULE : 09 - Fixed Deposit Detail

<u>Particulars</u>	<u>Amount(Rs)</u>
Opening Balance	406,234,681
Less : STDR Closed	(12,484,312)
Add: New FDR	180,000,000
Add Interest During The Year	47825089
Less: TDS	4782546
	<u>43,042,543</u>
	<u>616,792,912</u>


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**

SCHEDULE : 5 - Government Non Plan Expenses

Add. Wages	220,870
Advertisement & Publicity	13,308
Convocation	1,074,846
Electricity	511,138
Entertainment Expenses	134,581
Examination Expenses	37,695,416
EXGRATIA	125,000
Festival Advance Payable	103,632
Foundation Day	125,000
Fuel for Power Back-Up	81,500
Hiring Charges of Staff Bus	178,400
Hiring Charge (Pvt. Security)	208,080
Hiring Charge (VC Residence)	36,000
Maintenance (Office Equipment, Insurance)	297,218
Maintenance (Office Vehicle)	80,567
Maintenance of Mobile S.C.	35,691
Maintenance of Regional Centre	63,437
Maintenance of VC's Car	23,195
Maintenance of (Website, Webportal Etc.)	26,500
Maintenance (VC Residence)	445,652
Miscellaneous Expenses	129,245
Office Expenses	573,886
Office Stationery & Printing	6,296,400
Paper & Periodicals	4,211
POL	631,774
Postage	67,436
Production of Books	26,583,609
Rental Charge of Office Building	3,364,032
Repair & Maintenance (Electrical)	19,279
Salary Account	23,995,643
TA/DA & Sitting Fee	444,747
Telephone, Fax, Internet Etc.	226,741
Wages	2,597,252

106,414,286


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

SCHEDULE : 6 - DEC Development Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
<u>Appointment of Academic Staff</u>	4,477,197
Salary to Academic Staff	4477197
<u>Centre for Internal Quality Assurance</u>	582,000
Salary Under CIQA	582000
<u>Development of Course Materials</u>	4,332,708
Course Writing Fee	944000
DTP Work	144276
Editing Fee	449500
Language/Format Editing Fee	23250
Others	724
Preparation of QB/Assignments	6000
Proof Reading Fee	82424
Remuneration for Assignments	2259180
Sitting Fee to Experts	102400
TA to Experts	161454
Translation Fee	159500
<u>Research & Development</u>	4,772,131
Communication Technology	534000
Contingency Grant to RTA's	80000
Development of DE System/Programmes	1409400
Evaluation System	1297000
Programme Evaluation	287025
Salary to Research & Teaching Assistants	864706
Student Issues & Retention	300000
<u>Staff Training and Development</u>	1,291,103
Registration Fee for Academic Staff	7000
Remuneration/TA to Experts	180704
TA to Academic Staff	99981
Workshops and Conferences	1003418
<u>Student Support Services</u>	6,057,562
Pre-Admission Counselling	3625111
Procurement of Equipment for Student Support	2432451
<u>Technology Support</u>	40,610
Procurement of Hardware/Software Through LAN/WAN	40610
<u>Vocational Education & Training</u>	3,640,000
Training Programme for Skill Development	3640000
	25,193,311


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**

SCHEDULE : 7- Study Center Expenses (Maintainance of College)

<u>Particulars</u>	<u>Amount(Rs)</u>
Audio Visual DVD Production	1,146,000
Honorarium to Dr. M. C. Sarma	170,000
Payment for Daily Wages (SLM Under DEP)	27,000
Payment to Colleges	153,623,936
Penalty Payment to CPF	248,776
Postal Expenses	16,221
Printing & Stationary	166,582
Production of SLM (D.El.Ed.)	8,824,055
Professional Fees	50,000
Purchase of IT Products	3,000
Workshop Expenses	285,695
	164,561,265

SCHEDULE : 8- Community Radio Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Bank Charges	3,450
Brouchure, Printing & Stationery	2,140
CRA Annual Membership Fee	2,000
Honorarium for Prog. Production	55,050
Honorarium to Experts	1,000
Miscellaneous Expenses	743
POL Expenses	1,970
Postage & Courier Expenses	150
Refreshment Expenses	1,540
Remuneration for Accounting Works	6,000
Remuneration to Casual Announcers	158,850
Telephone Expenses	4,339
Travelling Expenses	320
	237,552


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**

SCHEDULE : 10- Sundry Debtors

<u>Particulars</u>	<u>Amount(Rs)</u>
BNS Offset	11,720
Maa Manasha Printers	11,720
Ministry of Information & Broadcasting	25,085
Printing Udyog	11,720
Saraighat Prakashan	11,720
Sudipta Communication	11,720
Sunanda Offset	11,720
Times Publication	11,720
	107,125


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15
7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1 to 10" are annexed to and form an integral part of the Balance Sheet at 31st March, 2014 and the Income & Expenditure Account for the year ended on that date.

8. Defined Contribution Plan

Contribution to defined contribution i.e. Employers Contribution to EPF are charged off to the Income & Expenditure A/c.



Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Observation find during the Audit

YEAR - 2013 - 2014	EXPENDITURE INCURRED FROM GRANT
--------------------	---------------------------------

It was Observed that no guidelines for procurement of Goods and Services, has made by the University, Hence Rules laid down by GFR is to be Followed

Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
1.	Payment made to Courier Service Provider	Rs. 20,00,872.00	Voucher No. 005, 015, 051, 098, 186, 236, 271, 337 & 341	Party Name: Ainet Courier And Cargo Service No TDS have been deducted. No Memo found for the Selection of Courier Partner.
2.	Purchase of Furniture	Rs. 3,10,036.00	Voucher No. 008, 225	Party Name: ATC Agencies Procurement was made without floating Tender and only single party quotation received.
3.	Purchase of Equipment used as educational tool	Rs. 6,23,740.00	Voucher No. 269, 273, 283, 316	Party Name: Beekay Scientific Corporation Procurement was made without floating Tender and only single party quotation received.
4.	Purchase of automation solution for Library Management System	Rs. 14,77,000.00	Voucher No. 437	Party Name: Daphne Systems Pvt. Ltd. Procurement was made without floating Tender and only single party quotation received.
5.	Purchase of Heavy Duty Lazer Jet Printers, HP Servers And Lazerjet Printers	Rs. 60,86,140.00	Voucher No. 187, 479, 475	Party Name: Datamation Services Procurement was made without floating Tender and only single party quotation received.
6.	Purchase of Books (SLM) printer	Rs. 6,34,376.00	Voucher No. 026, 110, 230, 336, 401 & 491	Party Name: DVS Publishers Procurement was made without floating Tender and only single party quotation received.
7.	Purchase of Books (SLM) printer	Rs. 4,37,461.00	Voucher No. 490	Party Name: Eastern Book House Procurement was made without floating Tender and only single party quotation received.
8	Software licenses Purchase of additional	Rs. 8,92,500.00	Voucher No. 317	Party Name: Exxon Automation Pvt. Ltd. Procurement was made without floating Tender and only single party quotation received. TDS Not deducted on payment.





Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
10.	Purchase of external Hard Disk Drives and pen drives	Rs. 10,61,400.00	Voucher No. 404, 454, 480	Party Name: Oscar Computer & System Procurement was made without floating Tender
11.	Purchase of Books	Rs. 3,69,933.00	Voucher No. 493	Party Name: S B Associates Procurement was made without floating Tender and only single party quotation received.
12.	Purchase of EPABX and telephones	Rs. 11,56,900.00	Voucher No. 455, 476	Party Name: S M Enterprise Procurement was made without floating Tender and only single party quotation received.
13.	Purchase of Books	Rs. 3,70,758.00	Voucher No. 400	Party Name: Trans-Asian Magazine Company Procurement was made without floating Tender and only single party quotation received.
14.	Purchase Of Books	Rs. 4,36,968.00	Voucher No. 488	Party Name: Unique Books Procurement was made without floating Tender and only single party quotation received.
15.	Office Stationery	Rs. 64,92,088.00	Cheque No. 805608, 865787, 86580, 258915, 151535, 150731, 150601, 150609, 150615, 150760, 150790, 150912, 150921, 150944, 151359 & 297014	Party Name: Anubhav Enterprise Procurement was made without floating Tender and only single party quotation received.
16.	Payment of SLM Bill	Rs. 77,92,494.00	Cheque No. 865743, 865788, 253906, 150717, 150734, 150602, 150762, 150945 & 297007	Party Name: Asom Printers Procurement was made without floating Tender and only single party quotation received.
17.	Purchase of Office Furniture	Rs. 5,51,497.00	Cheque No. 150666, 150927 & 296967	Party Name: ATC Agency Procurement was made without floating Tender and only single party quotation received.



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
18.	Purchase of Office Furniture	Rs. 11,42,566.00	Cheque No. 150699, 150907,297002	Party Name: Banalaksmeem Furniture House Procurement was made without floating Tender and only single party quotation received.
19.	Purchase of Books	Rs. 8,90,600.00	Cheque No. 865746, 150763	Party Name: B S Publication Procurement was made without floating Tender and only single party quotation received.
20.	Construction of Building- Payment made to Architect	Rs. 8,17,542.00	Cheque No. 296996	Party Name: Designer Planum Procurement was made without floating Tender and only single party quotation received.
21.	Purchase Of Books	Rs. 10,86,918.00	Cheque No. 865745, 150716, 150761, 297008	Party Name: Diamond Printers Procurement was made without floating Tender and only single party quotation received.
22.	Purchase Of Books	Rs. 44,84,314.00	Cheque No. 865741, 253905, 151539, 150713, 150554, 150757, 150942, 297005	Party Name: DON Printers Procurement was made without floating Tender and only single party quotation received.
23.	Payment made for the construction of Approach Road and Academic Building	Rs. 48,06,948.00	Cheque No. 150751, 296998	Party Name: Hiranye Medhi Procurement was made without floating Tender and only single party quotation received.
24.	Purchase of CC TV Cameras	Rs. 9,02,237.00	Cheque No. 865807, 150846, 150928, 151360	Party Name: S M Enterprise Procurement was made without floating Tender and only single party quotation
25.	Office Stationery	Rs. 12,05,480.00	Cheque No. 865139, 865786, 151537, 150908, 150713 & 297011	Party Name: Oscar Computer & System Procurement was made without floating Tender and only single party quotation
26.	Production of Books	Rs. 3,28,741.00	Cheque No. 150715	Party Name: Printing Udyog Procurement was made without floating Tender and only single party quotation
27.	Production of Books	Rs. 18,61,654.00	Cheque No. 865609, 865801, 253907, 150714, 150557, 296978	Party Name: Rashmison Offset Procurement was made without floating Tender and only single party quotation



Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
28.	Production of Books	Rs. 5,32,456.00	Cheque No. 150555, 150603, 150758, 297006	Party Name: Saraighat Photo Types Procurement was made without floating Tender and only single party quotation
29.	Production of Books	Rs. 5,94,767.00	Cheque No. 865744, 150558, 150759, 296979	Party Name: Sunanda Offset Procurement was made without floating Tender and only single party quotation
30.	Production of Books	Rs. 5,96,240.00	Cheque No. 151583, 150712, 150733, 150556	Party Name: Time Publication Procurement was made without floating Tender and only single party quotation
31.	Production of Books	Rs. 43,08,000.00	Cheque No. 865610, 865748, 865802, 253908, 151540, 150711, 150553, 150756, 151350, 297002	Party Name: Vikash Publishing House Pvt. Ltd. Procurement was made without floating Tender and only single party quotation
32.	Assets Register was not maintained.			



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

H.O. Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2014-2015



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT

This is to report that the internal audit of M/s **KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us M/s **Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2015 and a copy of Balance Sheet as at 31.03.2015.

In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

Date: 24.04.2018

Place: GUWAHATI



For, Pradeep Modi & Associates
(Chartered Accountants)

Pradeep Modi
(Proprietor)
Membership No. 300-55328



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9323472424 (M)
Email: pkmodiguwahati1@gmail.com

Annexed to and forming part of accounts for the year 2014 - 2015

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of accounts :-

- a) The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.
- b) The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. Fixed Assets & Depreciation

- a) Fixed assets are stated at their historical cost, less accumulated depreciation.
- b) Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.
- c) All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. Inventories

- a) Inventories are valued cost or net realisable value whichever is low.

4. Revenue recognition

- a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

BALANCE SHEET AS AT 31.03.2015


Liabilities	Sch. No	Amount(Rs)	Assets		Sch. No	Previous Year		Current Year		
			Current Year	Previous Year		Current Year	Previous Year			
			Amount	Amount		Amount	Amount	Amount	Amount	
General Fund	2	645,852,250.02	877,939,011.77	645,852,250.02	Fixed Assets	75,310,136.35	76,502,666.35	7,552,000.00	602,300.00	
Opening Balance		232,086,761.75								Land (Study Center)
Add Surplus for the Year										
Govt. Grant (Plan)	3	134,925,000.00	134,925,000.00	134,925,000.00	Sundry Debtors (Radio)	105,565.00	107,125.00	7,552,000.00	602,300.00	
Opening Balance		-								Loans & Advances
Add Current Year Fund Rec		107,266,344.00	107,266,344.00	107,266,344.00		15,555,871.00	9,303,763.00			
DEC Development	10	107,266,344.00	886,225.00	886,225.00	Fixed Deposit	772,524,467.00	616,792,912.00	772,524,467.00	616,792,912.00	
Opening Balance		-								Cash & Bank Balance
Add Current Year Fund Rec			62,971,769.00	9,286,480.00		312,338,010.42	187,355,532.67			
Suspense Receipt	4		62,971,769.00	9,286,480.00		1,183,988,349.77	898,216,299.02	1,183,988,349.77	898,216,299.02	
Current Liabilities		1								
			1,183,988,349.77	898,216,299.02		1,183,988,349.77	898,216,299.02			

Date : 24.04.2018
Place : Guwahati

For.

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.04.2014 TO 31.03.2015

Expenses	Current Year		Previous Year		Income	Current Year		Previous Year	
	Amount	Amount	Amount	Amount		Amount	Amount	Amount	Amount
To, Non Plan Expenses	138,789,019.00		106,414,286.00		By Grant Received Non Plan			18,137,500.00	
To, DEC Development Expenses	19,038,222.00		25,193,311.00		By D.E.I.E.D Fund	228,991,200.00		130,863,000.00	
To, UNICEF Expenses	379,238.00		-		By UNICEF Grant Received	634,000.00		-	
To, Maintenance of College	56,970,365.00		164,561,265.00		By DEC Development Grant	-		25,401,320.00	
To, Community Radio Expenses	375,063.00		237,552.00		By Community Radio Fund Received	232,123.00		155,814.00	
To, DEC Unassigned Expenses	218,674.00		-		By Income from Own Source	165,458,141.75		340,031,441.00	
To, Depreciation	14,845,041.00		13,489,586.00		BY Income from Other Sources				
To, Surplus of Income over Expenditure	232,086,761.75		255,657,849.00		FDR Interest	61923988			
					Bank Interest	5462931			
	462,702,383.75		565,553,849.00			67,386,919.00		50,964,774.00	
						462,702,383.75		565,553,849.00	

Date : 24.04.2018


Place : Guwahati

For,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants




(P.K.Modi)
Proprietor

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 1- Current Liability

<u>Particulars</u>	<u>Amount(Rs)</u>	
<u>Sundry Creditors</u>		
Airnet Courier and Cargo Service	304,193.00	
Assam Engineering Institute	496,600.00	
H.R.S.The Prince of Wles Institute	364,000.00	
Industrial Training Institute (Dhanasri)	345,000.00	
Industrial Training Institute of Women Ghy	65,000.00	
Industrial Training Institute Haflong	156,000.00	
Training Prog for Skill Dev	45,000.00	
Nowgong Polytechnic	468,000.00	
Payable Under DCM	765,965.00	
Prasar Bharti AIR	786,053.00	
S.M.Enterprise	55,576.00	
Swastik System	75,136.00	3,926,523.00
Sundry Creditors (KKHSOU Govt.)		785,050.00
Group Link Insurance		14,728.00
Professional Tax		101,572.00
Ratul Kr Patwory		97,000.00
Provident Fund Payable		177,500.00
VAT Payable		349,787.00
Income Tax Payable (Sal)		394,659.00
Leave Salary		49,914.00
Govt Car Loan Payable		14,000.00
Payable Maintainance of Study Center		56,970,365.00
Pension Contribution		460.00
KKHSOU Welfare Fund Payable		84,725.00
M Sharma (UNICEF)		2,000.00
Vikalp Kriya		3,486.00
Total		62,971,769.00



Finance Officer
K.K.H.S.O.U.
Guwahati



Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Annexure - 2
Fixed Assets

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2014	Addition During the Year		Depreciation	WDV as on 31.03.2015
			Before 30.09.2014	After 30.09.2014		
KKHSOU - Government						
Air Conditioner	15%	7,059.00			1059	6,000.00
Aqua Guard	15%	4,610.00			692	3,918.00
Computer & Accessories	60%	337.00			337	-
Electrical Equipment	15%	3,625.00			544	3,081.00
EPBX	15%	12,679.00			1902	10,777.00
Fan & Fittings	10%	23,395.00			2925	20,470.00
Furniture & Fixture for VC's	10%	40,894.00			4089	36,805.00
Furniture & Fixture	10%	3,121,801.00	90,513.00	1,293,242.00	385894	4,119,662.00
Purchase of Electrical Goods	15%	449,093.00	78,750.00	70,157.00	84438	513,562.00
Motor Car	15%	1,616,054.00			242408	1,373,646.00
Office Equipments	15%	1,318,650.00	389,264.00	402,286.00	286359	1,823,841.00
Office Building	10%	799,020.00	31,202.00	5,000.00	83272	751,950.00
Utencil	10%	5,062.00			506	4,556.00
Construction of Audio Visual Buildings	10%	176,985.00			17699	159,286.00
Construction of Approach Road	10%	7,499,574.00			749957	6,749,617.00
Construction of Office Building	10%	3,394,934.00			339493	3,055,441.00
Dedicated Power Line	15%	48,147.00			7222	40,925.00



[Signature]
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

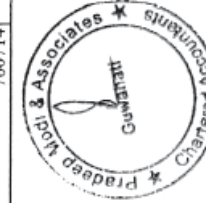
[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

Fixed Assets

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2014	Addition During the Year		Depreciation	WDV as on 31.03.2015
			Before 30.09.2014	After 30.09.2014		
KKHSOU - DEC Development						
Application of ICT Facilities						
Capacity Building in Terms of Hardware Etc.	15%	124,147.00			18622	105,525.00
Equipment for Production of Multimedia Programmes	15%	1,554,924.00			232239	1,321,685.00
Multimedia Mobile Van	15%	399,152.00			59873	339,279.00
Procurement and Installation of Dish Antenna	15%	3,245,190.00			486779	2,758,411.00
Procurement of Multimedia Package	15%	71,674.00			10751	60,923.00
Application of New Tech.						
Dish Antennae (ANT)	15%	2,649.00			397	2,252.00
LCD Camera (ANT)	15%	2,882.00			432	2,450.00
LCD Projector (ANT)	15%	45,978.00			6897	39,081.00
TV & Accessories (ANT)	15%	14,298.00			2145	12,153.00
Computerization & Modernization						
Air Conditioner & Accessories(C&M)	15%	39,431.00			5915	33,516.00
Construction of Building						
Studio of Multimedia Facility	10%	13,851,840.00	5,745,246.00		1959709	17,637,377.00
Furniture (DEC Dev)						
Library						
Books & Journal	10%	3,917,960.00			391796	3,526,164.00
Furniture	10%	3,256,101.00			325610	2,930,491.00
Modern Information System	60%	9,982.00			5989	3,993.00
Purchase of Journal	10%	902,491.00	199,015.00		110151	991,355.00
Library Software, TV, DVD etc	60%	590,800.00	817,360.00		844896	563,264.00
Purchase of Equipment under Library	15%	1,090,533.00	30,543.00		168161	952,915.00
Purchase of Books	10%	7,335,443.00	271,697.00		760714	6,846,426.00


Vice-Chancellor
K.K.H.S.O.U.
Guwahati


Finance Officer
K.K.H.S.O.U.
Guwahati



Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2014	Addition During the Year		Depreciation	WDV as on 31.03.2015
			Before 30.09.2014	After 30.09.2014		
Vocational Education & Training (F.Assets)						
Procurement of Tools & Equipments	15%	276,366.00			41455	234,911.00
Technology Support						
Automation of Processes & Support Center	10%	2,808,549.00	209,801.00		301835	2,716,515.00
Procurement of Equipment for Multimedia	15%	4,313,357.00	299,000.00		691854	3,920,503.00
Procurement of Computer Projector Etc	60%	5,673,851.00	2,115,672.00		4673714	3,115,809.00
Procurement for Licience Software	60%	743,430.00	61,690.00		483072	322,048.00
Infrastructure for Regional Office	15%	311,691.00		79,273.00	52699	338,265.00
Wi- Fi Network	60%	67,200.00			40320	26,880.00
Student Support Service						
Computerization	60%	29,971.00			17983	11,988.00
Computers (SSS)	60%	1,265.00			1265	-
Online Power Supply	15%	137,408.00			20611	116,797.00
Infrastructure for setting up Information Cell	10%	5,103,214.00	1,462,800.00		656601	5,909,413.00
Procurement of Online Cassettes	15%	1,099,670.00			164951	934,719.00
TV & Accessories (SSS)	15%	35,232.00			5285	29,947.00
VCR/DVD (SSS)	15%	2,340.00			351	1,989.00
		76,502,666.35	11,802,553.00	1,849,958.00	14,845,041.00	75,310,136.35



[Signature]

Pradeep Jetti
Chartered Accountant
Guwahati

[Signature]

Finance Officer
K.K.H.S.O.U.
Guwahati

**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**

SCHEDULE : 3- Loans & Advances

<u>Particulars</u>	<u>Amount(Rs)</u>
TDS	17,155.00
Salary Payable	150,751.00
Income Tax	59,207.00
CPF	152,282.00
Advance for Travelling	30,000.00
Advance for Workshop Expenses	307,232.00
TDS Receivable on Interest (FY - 2010 - 2011)	353,589.00
TDS Receivable on Interest (FY - 2011 - 2012)	725,919.00
TDS Receivable on Interest (FY - 2012 - 2013)	2,491,666.00
TDS Receivable on Interest (FY - 2013 - 2014)	4,785,216.00
TDS Receivable on Interest (FY - 2014 - 2015)	6,192,433.00
Security Deposit with Punyajit Likhari	18,500.00
Security Deposit with Debojit Likhari	18,500.00
Security Deposit with Rajib Acharjya	56,000.00
VAT (Ambala Sarabhai Enterprises)	197,421.00
Total	15,555,871.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**

SCHEDULE : 5- Non Plan Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
NON PLAN EXPENSES	111,816,996.00
Add. Wages	274,400.00
Advertisement & Publicity	158,507.00
Arrear Salary	1,189,153.00
Electricity	478,909.00
Entertainment Expenses	132,180.00
Examination Expenses	57,099,722.00
Foundation Day	46,000.00
Fuel for Power Back-Up	12,000.00
Hiring Charges of Staff Bus	1,072,050.00
Hiring Charge (Pvt. Security)	190,740.00
Maintenance (Office Equipment, Insu	734,707.00
Maintenance (Office Vehicle)	108,555.00
Maintenance of Mobile S.C.	18,452.00
Maintenance of Regional Centre	369,150.00
Maintenance of VC's Car	142,248.00
Maintenance of (Website, Webportal	16,700.00
Maintenance (VC Residence)	160,501.00
Miscellaneous Expenses	368,582.00
Office Expenses	371,079.00
Office Stationery & Printing	6,757,887.00
Paper & Periodicals	24,878.00
POL	884,165.00
Postage	130,904.00
Rental Charge of Office Building	2,719,226.00
Repair & Maintenance (Building)	25,750.00
Salary Account	33,338,273.00
TA/DA & Sitting Fee	809,351.00
Telephone, Fax, Internet Etc.	371,777.00
VC's Discretionary Fund	272,000.00
Wages	3,539,150.00
	26,972,023.00
Boundary & Retention Wall	535,196.00
Construction (Academic Building)	1,267,420.00
Infrastructure of Water Supply	107,193.00
Production of Books	25,062,214.00
	138,789,019.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)

SCHEDULE : 6- Dec Development Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
<u>Centre for Internal Quality Assurance</u>	554,338.00
Salary Under CIQA	554,338.00
<u>Development of Course Materials</u>	8,171,937.00
Course Writing Fee	678,000.00
Development of SLM in Print, Audio	3,252,378.00
DTP Work	212,007.00
Editing Fee	347,000.00
Language/Format Editing Fee	61,000.00
Preparation of CRC	1,322,520.00
Preparation of QB/Assignments	4,500.00
Proof Reading Fee	3,888.00
Remuneration for Assignments	1,657,830.00
Sitting Fee to Experts	89,500.00
Substantial Revision Fee	10,500.00
TA to Experts	61,684.00
Translation Fee	471,130.00
<u>Research & Development</u>	1,078,800.00
Development & Production of LP	144,000.00
New Methods in Distance Education	140,000.00
Programme Evaluation	140,000.00
Salary to Research & Teaching Assist	514,800.00
Student Issues & Retention	140,000.00
<u>Staff Training and Development</u>	458,590.00
Registration Fee for Academic Staff	12,800.00
TA to Academic Staff	22,988.00
Workshops and Conferences	422,802.00
<u>Student Support Services</u>	4,937,174.00
Conduct of Induction Meeting Etc.	28,000.00
Pre-Admission Counselling	4,909,174.00
<u>Technology Support</u>	39,627.00
Procurement of Hardware/Software T	39,627.00
<u>Vocational Education & Training</u>	3,785,600.00
Training Programme for Skill Develop	3,785,600.00
<u>Bank Charges</u>	12,156.00
	19,038,222.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



**KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX , LAST GATE
DISPUR , GUWAHATI - 781006 (ASSAM)**

SCHEDULE : 7- Radio Communicatin Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Bank Charges	618.00
Brouchure, Printing & Stationery	4,000.00
Expenditure for A. Programmes Etc.	10,000.00
Honorarium for Prog. Production	57,100.00
Miscellaneous Expenses	20,290.00
POL Expenses	1,000.00
Purchase of Books, Journals Etc.	245.00
Refreshment Expenses	9,704.00
Remuneration for Accounting Works	7,500.00
Remuneration to Casual Announcers	181,200.00
Repairing & Maintenance Expenses	44.00
Telephone Expenses	4,210.00
Travelling Expenses	79,152.00
	375,063.00

SCHEDULE : 8 - DEC Unassigned Grant Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Travelling	158,674.00
Registration Fees	20,000.00
Seminar Expenses	40,000.00
	218,674.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15
7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1 to 10" are annexed to and form an integral part of the Balance Sheet at 31st March, 2015 and the Income & Expenditure Account for the year ended on that date.

8. Defined Contribution Plan

Contribution to defined contribution i.e. Employers Contribution to EPF are charged off to the Income & Expenditure A/c.



Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

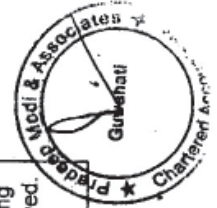
Observation find during the Audit

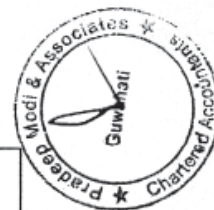
YEAR – 2014 – 2015	EXPENDITURE INCURRED FROM GRANT
--------------------	---------------------------------

It was Observed that no guidelines for procurement of Goods and Services, has made by the University, Hence Rules laid down by GFR is to be

Followed

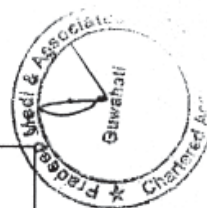
Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
1.	Pre Admission Counseling Payment made to Courier Charger for SLM	Rs. 19,67,494.00	Voucher No: 007,058,069, 133, 187,271,356	Party Name: Airtel Courier and Cargo Services Payment to Courier Contractor is made; TDS is not deducted; Selection of Courier was not done through tender process nor has any EOI or Quotation called for.
2.	Pre Admission Counseling Payment made for phone charges	Rs. 4,37,746.00	Voucher No: 006, 012, 059, 074, 108, 141, 171, 200, 232, 269, 290,355	Party Name: Airtel Quotation received from Three telicom dept and airtel was selected
3.	Procurement of computer, projector etc Payment made for purchase of laptop and Printer	Rs. 12,42,320.00	Voucher No: 013, 091, 199, 273	Party Name: Datamation Services Procurement was made without floating Tender
4.	Infrastructure For Setting Up Information Cell Payment made for purchase of 125 KVA silent DG set and other accessories for working of DG set.	Rs. 9,80,028.00	Voucher No: 139	Party Name: Jorhat Engineering Sales & Services Procurement was made without floating Tender 11 number of Quotation received No tender document was procured by the management
5.	Purchase of library software, CD's, DVD's etc Payment made for subscription of software for a period of 5 years	Rs. 7,20,600.00	Voucher No: 070	Party Name: JStor TDS is not deducted while making payment. Further procurement was made without floating Tender and only single party quotation received.





Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
6.	Pre Admission Counseling Payment made towards relay of Ekalavya programme through Dibruagarh/Guwahati station of the AIR.	Rs.7,74,745.00	Voucher No: 158	Party Name: Prasar Bharati, All India Radio TDS is not deducted;
7.	Procurement of computer, projector etc Payment made for purchase of 15 nos HP laptop and 1 nos scanner	Rs. 4,43,495.00	Voucher No: 272	Party Name: S.M. Enterprise Procurement was made without floating Tender and only single party quotation received.
8.	1. Production of Books 2. Office Stationery & Printing 3. Furniture	Rs. 11,17,620.00 Rs. 45,81,492.00 Rs. 20,000.00	Cheque No. 297292, 297075, 644002, 644022, 644024, 644323, 644329, 644346, 644529, 644635, 644700, 644803, 415630, 415800	Party Name: Anubhav Enterprise & Co. Procurement was made without floating Tender and only single party quotation received.
9.	1. Production of Books 2. Office Stationery & Printing	Rs. 16,44,571.00 Rs. 2,23,000.00	Cheque No. 297293, 644228, 644229	Party Name: Asom Printers Procurement was made without floating Tender and only single party quotation received.
10.	Production of Books	Rs.4,10,522.00	Cheque No. 644007	Party Name: B S Publication Procurement was made without floating Tender and only single party quotation received.
11.	Production of Books	Rs.5,37,765.00	Cheque No. 644074, 644322	Party Name: Don Printers Procurement was made without floating Tender and only single party quotation received.

Sl.No	Procurement/Expenses	Expenditure (Rs)	Voucher No/ Date of Payment	Observation
12.	Production of Books	Rs.3,21,028.00	Cheque No. 644304	Party Name: Maa Manasa Printers Procurement was made without floating Tender and only single party quotation received.
13.	Boundary & Retention Wall Payment for construction of boundary wall	Rs.4,45,936.00	Cheque No:297270, 297271, 297272, 297273 &297276	Party Name: M/s Avinash Associates TDS is not deducted while making payment. Further procurement was made wrok was given to PWD but the document could not be produced
14.	1. Office Stationery & Printing 2. Maintenance (Office Equipment, Insurance)	Rs.4,94,300.00 Rs.2,33,818.00	Cheque No:297077, 644004, 644175, 644259, 644332, 344343	Party Name: Oscar Computer & Systems Procurement was made without floating Tender and only single party quotation received.
15.	Production of Books	Rs.8,55,985.00	Cheque No: 297223, 644734, 644807	Party Name: Ramdhenu Media Services Pvt Ltd Procurement was made without floating Tender and only single party quotation received.
16.	Production of Books	Rs.25,47,514.00	Cheque No: 644326	Party Name: Saraighat Photo Types Procurement was made without floating Tender and only single party quotation received.
17.	Assets Register was not maintained.			





KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

H.O. Patgaon, Rani Gate, Rani, Guwahati – 781017

City Office : Housedfed Complex, Last Gate, Dispur, Guwhati - 781006

ANNUAL ACCOUNT

For the Financial Year

2015-2016



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor, Sagar Bizplex,
Behind Nikon Showroom
G.S. Road, Bora Service
Guwahati - 781 007
Phone: 93234 - 72424

INTERNAL AUDITOR'S REPORT

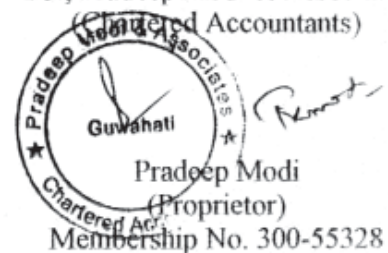
This is to report that the internal audit of **M/s KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY, GUWAHATI** was conducted by me/us **M/s Pradeep Modi & Associates**. I/We annex hereto a copy of the Income & Expenditure Account for the year ended on March, 2016 and a copy of Balance Sheet as at 31.03.2016.

In my/our opinion and to the best of my/our information and according to the explanation given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view of the state of affairs of the organization.

Date: 24.04.2018

Place: GUWAHATI

For, Pradeep Modi & Associates
(Chartered Accountants)



Pradeep Modi
(Proprietor)
Membership No. 300-55328



PRADEEP MODI & ASSOCIATES

Chartered Accountants

1st Floor Sagar Bizplex
Bora Service, GS Road, Guwahati
Phone: 9323472424 (M)
Email: pkmodiguwahati1@gmail.com

Annexed to and forming part of accounts for the year 2015 - 2016

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of preparation of accounts :-

- a) The financial statements are prepared under the historical cost convention on the accrual basis of accounting and comply with the mandatory accounting Standards issued by the Central Government.
- b) The assessee generally follows the mercantile system of accounting and recognises all items of income and expenditure on accrual basis.

2. Fixed Assets & Depreciation

- a) Fixed assets are stated at their historical cost, less accumulated depreciation.
- b) Depreciation of fixed assets have been provided under the written down value method in the manner and at the rates prescribed under the Income Tax Act, 1961.
- c) All costs, including borrowing costs, attributable to bringing the fixed assets to working conditions are capitalised.

3. Inventories

- a) Inventories are valued cost or net realisable value whichever is low.

4. Revenue recognition

- a) Revenue from sale of goods is recognised upon passage of title to the customers when the goods are transferred which generally coincides with the delivery.



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

BALANCE SHEET AS AT 31.03.2016

Liabilities	Sch. No	Current Year		Previous Year		Assets	Sch. No	Current Year		Previous Year	
		Amount	Amount	Amount	Amount			Amount	Amount		
General Fund						Fixed Assets	2	71,060,072.35		75,310,136.35	
Opening Balance		877,939,011.77				Land					
Add Surplus for the Year		173,157,524.00				Land (Study Center)		7,552,000.00		7,552,000.00	
Less: Transferred to Corpus Fund		1,051,096,535.77		877,939,011.77		Const. of Jorhat Center		602,300.00		602,300.00	
		189,286,272.00									
Govt. Grant (Plan)											
Opening Balance		134,925,000.00									
Add Current Year Fund Rec		34,985,000.00		134,925,000.00							
DEC Development											
Opening Balance		107,266,344.00				Sundry Debtors (Radio)		82,040.00		105,565.00	
Add Current Year Fund Rec		14,909,730.00		107,266,344.00		Loans & Advances	3	30,709,377.00		15,555,871.00	
Corpus Fund						Fixed Deposit	5	1,018,066,936.00		772,524,467.00	
Suspense Receipt						Cash & Bank Balance	4	265,778,704.42		312,338,010.42	
Current Liabilities	1							1,393,851,429.77		1,183,988,349.77	

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants



(Signature)
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

Date : 24.04.2018
Place : Guwahati

For,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

(Signature)
Finance Officer
K.K.H.S.O.U.
Guwahati

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
HOUSEFED COMPLEX, LAST GATE
DISPUR, GUWAHATI - 781006 (ASSAM)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1.04.2015 TO 31.03.2016

Expenses	Current Year		Previous Year		Income	Current Year		Previous Year	
	Amount	Amount	Amount	Amount		Amount	Amount	Amount	Amount
To, Non Plan Expenses	242,596,927.00	138,789,019.00			By Grant Received	34,028,300.00	228,991,200.00		
To, DEC Development Expenses	9,713,153.00	19,038,222.00			D.El. ED. Government Non Plan	31,556,000.00	-		
To, UNICEF Expenses	774,532.00	379,238.00			By UNICEF Grant	520,675.00	634,000.00		
To, Maintenance of College	2,429,799.00	56,970,365.00			By, DEC Fund Received	9,630,603.00	-		
To, Community Radio Expenses	336,664.00	375,063.00			By, Ministry of IT	578,561.00	-		
To, D.El.Ed Expenses	48,634,380.00	-			By Community Radio Fund Received	72,000.00	232,123.00		
To, DEC Unassigned Expenses	-	218,674.00			By Income from Own Source	331,789,458.00	165,458,141.75		
To, Depreciation	111,169,911.00	14,845,041.00			BY Income from Other Sources				
To, Surplus of Income over Expenditure	173,157,524.00	232,086,761.75			FDR Interest	72825009			
	488,812,890.00	462,702,383.75			Bank Interest	7812284	67,386,919.00		
	488,812,890.00	462,702,383.75				488,812,890.00	462,702,383.75		

Date : 24.04.2018
Place : Guwahati

For,
KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati

In terms of our report on even date
For, Pradeep Modi and Associates
Chartered Accountants





(P.K..Modi)
Proprietor

SCHEDULE : 1- Current Liability**Particulars****Amount(Rs)****Sundry Creditors****Payable Research and Development**

Programme Evaluation	300,000.00	
Development of DE Syatem Programme	700,000.00	
Communication Technology	700,000.00	
Assam Engineering Institute, Guwahati	959,920.00	
Diphu Polytechnic	260,000.00	
Girl's Polytechnic, Guwahati	93,600.00	
H.R.H. The Prince of Wles Institute	507,000.00	
Industrial Training Institute, Barpeta	500,240.00	
Industrial Training Institute, Dhansiri	390,000.00	
Industrial Training Institute for Women, Guwahati	1,110,200.00	
Industrial Training Institute, Haflong	455,000.00	
Nowgong Polytechnic	475,800.00	
SIRD, Bezera (Extension Centre)	228,800.00	6,680,560.00

Government

CPF Employee Contribution	462960
AADI Advertising & Printing	150439
ACME Printers	150300
Airtel A/c. No. 1039290806	46914
Airtel Mobile No. 9954300033	1471
Aitihya-The Heritage	330
Amba Processing	628003
Angik Prakashan	624542
Anubhab Enterprise &Co.	492004
AO (Cash), BSNL, Kamrup	21332
Asom Printers	414496
Assam Power Distribution Company Limited	3759
Assam Professional Academy	3630
Assam State Co-Operative Housing Federation Ltd.	294191
Aurora Travels	137973
B.S.Publication	576873
Chanakya Associates	22084
Classic Motor Workshop	13603
Debojit Likharu	18315
Dibyajyoti Mahanta	3665
Don Printers	398323
Dr. Kanta Chakravarty	5711
Dr. Pratim Kumar Chaudhury	34170


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



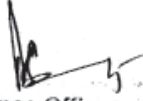
DVS Publishers	2774
Eureka Forbes LTD.	4939
F.M. Printers	24181
Ganesh Ch. Likharu	20790
Gaurav Deb	2750
Govt. College of Education, Kokrajhar	126400
Goyal Light House	2238
Hatsingimari College	1000
Hotel Royale De Casa	23501
IGroup Infotech India Pvt. Ltd.	398187
Industrial Security Bureau	15432
Institute of Co-Operative Management	500
Jai Mala Traders	2896
Landmark Hotels	23971
Laxmi Publications Pvt. Ltd.	20145
Maa Manasha Printers	501679
Mahamaya Press	650930
Maliyata Offset Press	596859
Manik Deka	4950
M.P. Book Stall	7503
Mukul Kalita, Canteen Manager	37963
Nezone Tour's & Travel	105233
Oscar Computer and System	387145
Pacific Laser Prints	636162
Printing Udyog	554818
Punyajit Likharu	21291
Rajib Kr. Acharyya	27783
Reliance Telecom Ltd.	4142
Saraighat Printers	630931
SC ABHAYAPURI COLLEGE	189100
SC AJMAL FOUNDATION	144600
SC ALC COLLEGE	39000
SC AMGURI COLLEGE	108200
SC ARYABHATTA JR. SC. COLLEGE	4600
SC ASBOFORD ACADEMY	18800
SC ASSAM INS OF ADV. STUDIES	500
SC ASSAM INS. OF MASSCOM & MEDIA	42640
SC ASSAM SCHOOL OF JOURNALISM	880
SC ASSAM SIKSHA ACADEMY	30010
SC ATATURK RAHMAN COLLEGE OF EDU.	133260
SC AVANARI COLLEGE	75000
SC BAHONA COLLEGE	137600
SC BAIHATA CHARIALI B.ED COLLEGE	115400
SC BAJALI TEACHERS TRAINING	45000
SC BAPUJEE COLLEGE	47500
SC BARAMA COLLEGE	15580
SC BARKHETRI JR. COLLEGE	2000



Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



SC Barnagar B.Ed. College	104400
SC BARPATHAR COLLEGE	61200
SC BARPETA B.T COLLEGE	150000
SC BATADRABA SRI SRI SANK. COLLEGE	1500
SC B.B.K COLLEGE, BARPETA	65000
SC B.B KISHAN COLLEGE	91040
SC BDMCHE	7500
SC-BDPS,Silchar	44000
SC BDPS, TEZPUR	10500
SC BEHALI GEGREE COLLEGE	202900
SC BELTOLA COLLEGE	30650
SC BENGTOLE COLLEGE	100300
SC BHABENDRA NATH SAIKIA INST.	2250
SC BHIBRAM HAZARIKA COLLEGE	103400
SC BIHPURIA PGT COLLEGE	56600
SC BIJNI COLLEGE	83600
SC BIKALI COLLEGE	3500
SC BILASIPARA COLLEGE	192300
SC BIRJHORA KANYA MAHAVIDYALAYA	198810
SC BIRJHORA MAHAVIDYALAYA	27875
SC BIR LACHIT BARPHUKAN COLLEGE	188435
SC BISWANATH COLLEGE	149900
SC B.N. COLLEGE	182250
SC BODOLAND EDU. SOCIETY	5200
SC BOKO B.ED COLLEGE	125600
SC BONDA ANCHALIK COLLEGE	6500
SC BONGAIGAON B.ED COLLEGE	122100
SC BORHAT BPB MEMORIAL COLLEGE	3270
SC BRILLIANT ACADEMY	107700
SC BURHINAGAR DEGREE COLLEGE	500
SC CACHAR COLLEGE	509490
SC CHAIDUAR COLLEGE	212510
SC CHATIA COLLEGE	94300
SC CHAYGAON COLLEGE	27850
SC CINNAMORA COLLEGE	474625
SC College of Education, Nagaon	158800
SC COTTON COLLEGE	136900
SC DARWIN SCHOOL OF COR.	6775
SC DEMOW COLLEGE	12500
SC DEOMORNI COLLEGE	1500
SC DEOMORNOI B.ED COLLEGE	128400
SC DEVRAJ ROY COLLEGE	227480
SC DHAKUAKHANA COLLEGE	127800
SC DHARMASALA COLLEGE	2000
SC DHEMAJI PGT COLLEGE	70000
SC DHEMAJI TOWN COLLEGE	111200
SC DHING COLLEGE	4000



Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



SC DHOMDHAMA ANCHALIK COLLEGE	17600
SC DHSK COLLEGE	21000
SC DHSK COMMERCE COLLEGE	5510
SC Dhuburi PGT College	198200
SC DIET, BARPETA	218000
SC DIET, CACHAR	158200
SC DIET DARRANG	131200
SC DIET DHUBRI	236200
SC DIET, DIBRUGARH	104400
SC DIET, DIMA HASAO	138300
SC DIET GOALPARA	415600
SC DIET GOLAGHAT	100200
SC DIET KAMRUP	154600
SC DIET KARIMGANJ	203700
SC DIET KOKRAJHAR	225700
SC DIET LAKHIMPUR	114600
SC DIET MORIGAON	248800
SC DIET NAGAON	223700
SC DIET, NALBARI	104000
SC DIET, SONITPUR	206300
SC DIGBOI COLLEGE	104970
SC DIKHOWMUKH COLLEGE	7070
SC DIPHU COMMERCE COLLEGE	168380
SC DISPUR COLLEGE	161640
SC D.K COLLEGE	230700
SC DKD COLLEGE	247400
SC DOOMDOOMA COLLEGE	76890
SC DR. B.K. B COLLEGE	392200
SC DR. NABIN BARDOLOI COLLEGE	11800
SC DR. SASHIBHUSAN INST. OF EDU.	131500
SC DUDHNOI COLLEGE	12940
SC DULIAJAN COLLEGE	1800
SC EASTERN KARBI ANGLONG COLLEGE	112300
SC F.A AHMED MEMORIAL COLLEGE	141300
Sc Fakiragram College	171000
SC FURKATING COLLEGE	133400
SC GARGAON COLLEGE	31300
SC G C Paul College of Education	179800
SC-Girl's Polytechnic, Guwahati	440
SC GOALPARA COLLEGE	360150
SC GOGAMUKH COLLEGE	288800
SC GOLAGHAT COMMERCE COLLEGE	2250
SC GOLAGHAT PURBANCHALIK COLLEGE	6400
SC GORESWAR COLLEGE	216850
SC GUWAHATI PUBLIC COLLEGE	10600
SC HABRAGHAT MAHAVIDYALAYA	383100
SC Haflong Govt College	21350


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



SC HAJI ANFAR ALI COLLEGE	17500
SC HCDG COLLEGE	500
SC HIGHBROW	5620
SC HOWLY JR. COLLEGE	209070
SC HPB GIRLS COLLEGE	114100
SC ICON COMMERCIAL COLLEGE	1500
SC IYDE, TIHU	10580
SC JALESWAR COLLEGE	90300
SC JANATA COLLEGE	202120
SC J.B COLLEGE	68215
SC JDSG COLLEGE	165100
SC J.N COLLEGE	107600
SC JNYANAM EDUCATIONAL INSTITUTE	128050
SC JONAI GIRLS COLLEGE	220540
SC JOYA GOGOI COLLEGE	49280
SC KAKAJAN COLLEGE	33540
SC KALIABOR B.ED COLLEGE	218200
SC KALIABOR COLLEGE	259850
SC KAMALPUR JR. COLLEGE	6120
SC KAMARBANDHA JR. COLLEGE	4200
SC KAMARGAON COLLEGE	107200
SC KAMPUR COLLEGE	157700
SC KARMASHREE H. S. COLLEGE	237050
SC KATIGOARH JR. COLLEGE	2000
SC KAYAKUCHI COLLEGE	27800
SC KHARUPETIA COLLEGE	179280
SC KHOIRABARI COLLEGE	2000
SC KOKRAJHAR SC. COLLEGE	134400
SC KRISHNA BORA B.ED COLLEGE	410900
SC LAHORIGHAT COLLEGE	193640
SC LAHOWAL COLLEGE	109700
SC LAKHIMPUR GIRLS COLLEGE	129000
SC LAKHIMPUR PGT COLLEGE	52500
SC LANKA MAHAVIDYALAYA	472790
SC LEARNERS ACADEMY	3000
SC LOKD COLLEGE	243800
SC LTK College	2100
SC LUMDING COLLEGE	82700
SC Madhya Bajali Jr. College	2800
SC MADHYA KAMRUP COLLEGE	328000
SC MAIBANG DEGREE COLLEGE	61440
SC MAJULI COLLEGE	85480
SC MAKUM COLLEGE	500
SC MANGALDAI COLLEGE	216270
SC MANGALDOI GOVT. TT COLLEGE	130300
SC MANKACHAR COLLEGE	276900
SC MARGHERITA COLLEGE	60500


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



SC MAZBAT COLLEGE	207000
SC MIRAJ FOUNDATION	3000
SC MNC OPEN COLLEGE	242100
SC MORAN COLLEGE	175790
SC MORAN MOHIA MAHAVIDYALAYA	6500
SC MORIGAON COLLEGE	647000
SC M.S. GIRLS COLLEGE	156500
SC MURAZAR COLLEGE	15500
SC NAGAON GNDG COMMERCE COLLEGE	500
SC NAHARKATIYA COLLEGE	145600
SC NALBARI COLLEGE	15680
SC NALBARI COMMERCE COLLEGE	108075
SC NAMRUP COLLEGE	24800
SC NANDALAL BORGHAIN CITY COLLEGE	79800
SC NATIONAL COLLEGE OF EDU	5000
SC NAZIRA COLLEGE	96720
SC NEAWS ACADEMIC	210800
SC NILAMBAZAR COLLEGE	1500
SC NIRMAL HALOI COLLEGE	238250
SC NONOI COLLEGE	4900
SC NORMAL SCHOOL	40000
SC NORTH EAST ACADEMY	2100
SC NORTH EAST DEV. Foundation	21700
SC NORTH GUWAHATI COLLEGE	112800
SC NORTH LAKHIMPUR COLLEGE	148400
SC NOWBOICHA COLLEGE	114950
SC NOWGAON GIRLS' COLLEGE	354740
SC NOWGONG COLLEGE	167000
SC PASCHIM GUWAHATI MAHAVIDYALAYA	226470
SC PATHATKANDI COLEGE OF EDU	179300
SC Patidarrang College	1160
SC P.B. COLLEGE	224600
SC PITHUBAR GIRLS DEGREE COLLEGE	83100
SC PRAGJYOTISH COLLEGE	22600
SC PUBMAJULI COLLEGE	79450
SC RAHA COLLEGE	28700
SC RAMKRISHNA NAGAR COLLEGE	106800
SC RANGAPARA COLLEGE	121900
SC RANGIA T.T. COLLEGE	229000
SC RATNAPITH COLLEGE	214650
SC R J EDUCATION TRUST	13740
SC ROSS	11000
SC RUKASEN COLLEGE	10500
SC RUPAHI COLLEGE	1000
SC SADBA	11820
SC SADBHAVANA EDU. CENTRE	2000
SC SADIYA COLLEGE	81200


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



SC SANKARDEV MAHAVIDYALAYA	113000
SC SANKARDEV ODL, BARPETA	62600
SC SAPATGRAM COLLEGE	9500
SC SAPEKHAITI COLLEGE	500
SC SARUPATHAR COLLEGE	511500
SC S.B DEORAH COLLEGE	5120
SC SBMS COLLEGE	4290
SC SHALBAGAN JR. COMM. COLLEGE	33670
SC SIBSAGAR COLLEGE	83000
SC SIKSHAN MAHAVIDYALAYA (Cte)	445900
SC SILAPATHAR COLLEGE	10000
SC SILAPATHAR SC. COLLEGE	9500
SC SILCHAR COLLEGE OF EDUCATION	175000
SC SIPAJHAR COLLEGE	11000
SC S.K. HAZARIKA COLLEGE	378710
SC S.K. ROY COLLEGE	177800
SC SONAPUR COLLEGE	7500
SC SONARI COLLEGE	152300
SC SONITPUR DHATRI SEWA SAMITY	20500
SC SRI SRI B.J. COLLEGE	27000
SC SUREN DAS COLLEGE	19800
SC SWAHID MANIRAM DEWAN COLLEGE	3180
SC SWAHID PEOLI PHUKAN COLLEGE	20800
SC SWAHID SMRITI COLLEGE	75800
SC TAMULPUR COMMERCE COLLEGE	10510
SC TEACHER TRAINING COLLEGE, SILCHAR	231800
SC Technosys	4850
SC TEZPUR COLLEGE	399870
SC THB COLLEGE	91800
SC TINGKHONG COLLEGE	3000
SC TINSUKIA COLLEGE	160400
SC TINSUKIA COMMERCE COLLEGE	3250
SC VIVEKANANDA COLLEGE OF EDU	186500
SC WEST GOALPARA COLLEGE	403400
SC WEST GUWAHATI B.ED COLLEGE	88750
SDP College of Teacher Education	115800
Sewali Likharu	20790
S.M.Enterprise	33981
S.N. Enterprise, Azara	52759
S.S.Graphics	115436
Sterling Security Enterprises Pvt. Ltd.	30994
Swastik Systems	708
Thong Nokbe College	1770
Tirtha Nath Medhi	4950
Vikas Publishing House Pvt.Ltd.	122500
Car Loan	10000
Group Link Insurance	10800


 Finance Officer
 K.K.H.S.O.U.
 Guwahati


 Vice-Chancellor
 K.K.H.S.O.U.
 Guwahati



KKHSOU Employees Welfare Fund	31884	
LICI	44129	
Provident Fund	109981	
Salary Payable	3447907	
S.D. Deposit	989936	
TDS (Income Tax)	317498	
TDS (Professional Tax)	24324	
TDS (VAT)	846657	
Underage	5000	
Wages Payable	145800	43102035
		49,782,595.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2015	Addition During the Year		Depreciation	WDV as on 31.03.2016
			Before 30.09.2015	After 30.09.2015		
KKHSOU - Government						
Air Conditioner	15%	6,000.00			900	5,100.00
Aqua Guard	15%	3,918.00			588	3,330.00
Computer & Accessories	60%	-				-
Electrical Equipment	15%	3,081.00			462	2,619.00
EPBX	15%	10,777.00			1617	9,160.00
Fan & Fittings	10%	20,470.00			2925	17,545.00
Furniture & Fixture for VC's	10%	36,805.00	185,680.00		22249	200,236.00
Furniture & Fixture	10%	4,119,662.00			411966	3,707,696.00
Purchase of Electrical Goods	15%	513,562.00	179,045.00		103891	588,716.00
Motor Car	15%	1,373,646.00			206047	1,167,599.00
Office Equipments	15%	1,823,841.00			273576	1,550,265.00
Office Building	10%	751,950.00			75195	676,755.00
Utencil	10%	4,556.00			456	4,100.00
Construction of Audio Visual Buildings	10%	159,286.00			15929	143,357.00
Construction of Approach Road	10%	6,749,617.00			674962	6,074,655.00
Construction of Office Building	10%	3,055,441.00	2,193,588.00		524903	4,724,126.00
Development of SLM	15%	-	1,575,000.00		236250	1,338,750.00
Boudry And Retention Wall	10%		494,727.00		49473	445,254.00
Dedicated Power Line	15%	40,925.00	1,324,574.00		204825	1,160,674.00



Zom
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

k
Finance Officer
K.K.H.S.O.U.
Guwahati

Fixed Assets

Annexure - 2

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2015	Addition During the Year		Depreciation	WDV as on 31.03.2016
			Before 30.09.2015	After 30.09.2015		
KKHSOU - DEC Development						
Application of ICT Facilities						
Capacity Building in Terms of Hardware Etc.	15%	105,525.00			15829	89,696.00
Equipment for Production of Multimedia Programmes	15%	1,321,685.00			198253	1,123,432.00
Multimedia Mobile Van	15%	339,279.00			50892	288,387.00
Procurement and Installation of Dish Antenna	15%	2,738,411.00			413762	2,344,649.00
Procurement of Multimedia Package	15%	60,923.00			9138	51,785.00
Application of New Tech.						
Dish Antennae (ANT)	15%	2,252.00			338	1,914.00
LCD Camera (ANT)	15%	2,450.00			368	2,082.00
LCD Projector (ANT)	15%	39,081.00			5862	33,219.00
TV & Accessories (ANT)	15%	12,153.00			1823	10,330.00
Computerization & Modernization						
Air Conditioner & Accessories(C&M)	15%	33,516.00			5027	28,489.00
Construction of Building						
Studio of Multimedia Facility	10%	17,637,377.00			1763738	15,873,639.00
Furniture (DEC Dev)						
Library						
Books & Journal	10%	3,526,164.00			352616	3,173,548.00
Furniture	10%	2,930,491.00			293049	2,637,442.00
Modern Information System	60%	3,993.00			2396	1,597.00
Purchase of Journal	10%	991,355.00	44,317.00		103567	932,105.00
Library Software, TV, DVD etc	60%	563,264.00			337958	225,306.00
Purchase of Equipment under Library	15%	952,915.00			142937	809,978.00
Purchase of Books	10%	6,846,426.00	33,583.00		688001	6,192,008.00



[Signature]
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

Fixed Assets

Fixed Assets	Rate of Depreciation	Opening balance as on 01.04.2015	Addition During the Year		Depreciation	WDV as on 31.03.2016
			Before 30.09.2015	After 30.09.2015		
Vocational Education & Training (F.Assets)						
Procurement of Tools & Equipments	15%	234,911.00			35237	199,674.00
Technology Support						
Automation of Processes & Support Center	10%	2,716,515.00			271652	2,444,863.00
Procurement of Equipment for Multimedia	15%	3,920,503.00	421,087.00		651239	3,690,351.00
Procurement of Computer Projector Etc	60%	3,115,809.00			1869485	1,246,324.00
Procurement for Licience Software	60%	322,048.00			193229	128,819.00
Infrastructure for Regional Office	15%	338,265.00			50740	287,525.00
Wi-Fi Network	60%	26,880.00			16128	10,752.00
Student Support Service						
Computerization	60%	11,988.00			7193	4,795.00
Online Power Supply	15%	116,797.00			17520	99,277.00
Infrastructure for setting up Information Cell	10%	5,909,413.00	468,246.00		637766	5,739,893.00
Procurement of Online Cassettes	15%	934,719.00			140208	794,511.00
TV & Accessories (SSS)	15%	29,947.00			4492	25,455.00
VCR/DVD (SSS)	15%	1,989.00			298	1,691.00
		75,310,136.35	6,919,847.00		11,169,911.00	71,060,072.35



Zoona
Vice-Chancellor
K.K.H.S.O.U.
Guwahati

[Signature]
Finance Officer
K.K.H.S.O.U.
Guwahati

SCHEDULE : 3- Loans & Advances

Particulars	Amount(Rs)
Advance for TA to Academic Staff	5,000
Advance for Workshop Expenses	307,232
TDS Receivable on Interest (FY - 2010 - 2011)	353,589
TDS Receivable on Interest (FY - 2011 - 2012)	725,919
TDS Receivable on Interest (FY - 2012 - 2013)	2,491,666
TDS Receivable on Interest (FY - 2013 - 2014)	4,785,216
TDS Receivable on Interest (FY - 2014 - 2015)	6,192,433
TDS Receivable on Interest (FY - 2015 - 2016)	7,282,540
Security Deposit with Punyajit Likhari	18,500
Security Deposit with Debojit Likhari	18,500
Security Deposit with Rajib Acharjya	56,000
National Conference (Abhijit Bhuyan)	377,307
Advance for TA	55,300
Examination Expenses Advance	5,867,856
Festival Advance	18,095
Jorhat Regional Center Advance	240,000
Salary Advances	151,106
Dr. Arupjyoti Choudhury	37,800
Dr.Guru Prasad Khataniar	182,414
Dr.Hitesh Deka	75,943
Dr. Limpon Borah	24,000
Dr.Ratul Kr.Patowary	115,566
SC JHANJI HEMNATH SARMA COLLEGE	6,000
Seema Enterprise	700,000
Pension Contribution	27,476
Avinash Associates	79,191
Bhaskar Bhatta	317,307
VAT (Ambala Sarabhai Enterprises)	197,421
Total	30,709,377


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



SCHEDULE : 7- Non Plan Expenses

Particulars	Amount(Rs)
Development of Course Materials	2560832.00
Examination Expenses	44469753.00
Miscellaneous	5540.00
Seminar, Workshop & Symposia	1183441.00
Student Support Services	1341857.00
CCS(Remuneration)	18900.00
Courier Service	60.00
Electricity	565006.00
Entertainment Expenses	138154.00
Foundation Day	745204.00
Fuel for Power Back-Up	9000.00
Hiring Charge (Pvt. Security)	555277.00
Hiring Charges of Office Staff Bus	1221000.00
Maintenance (Jail S. Centre)	95210.00
Maintenance (Office Equipment, Insurance)	800668.00
Maintenance (Office Vehicle)	249650.00
Maintenance of Mobile S.C.	23422.00
Maintenance of Regional Centre	7042.00
Maintenance of Study Centre	69965917.00
Maintenance of VC's Car	26872.00
Maintenance of (Website, Webportal Etc.)	517079.00
Maintenance (VC Residence)	120000.00
Medical Reimbursement	274644.00
Miscellaneous Expenses	393181.00
Office Expenses	304839.00
Office Stationery & Printing	4530849.00
Paper & Periodicals	37298.00
POL	473385.00
Postage & Courier Service	333578.00
Purchase of Books	18628.00
Rental Charge of Office Building	5635798.00
Repair & Maintenance (Building)	226204.00
Repair & Maintenance (Electrical)	32035.00
Salary	50170416.00
Student I. Card	837925.00
TA/DA & Sitting Fee	1098685.00
Telephone, Fax, Internet Etc.	694984.00
VC's Discretionary Fund	471983.00
Wages	3992186.00
Audio Visual Production	24427.00
Library/Books	68762.00
Office Furniture	1116580.00
Production of Books	40463727.00
Purchase of Office Equipments	1623663.00
Purchase of Vehicle	2723467.00
Advertisement & Publicity	345821.00
Distribution of SLM	138729.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



K.K. Handiqui Memorial Lecture	817649.00
National Award	500000.00
National Fellowship	600000.00
Study Centre Exp. for Jail Prisoners	27600.00
Total	242,596,927.00

SCHEDULE : 6- DEC Dev. Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Appointment of Academic Staff	1782444.00
Centre for Internal Quality Assurance	420033.00
Development of Course Materials	102550.00
Research & Development	1973680.00
Staff Training and Development	115871.00
Student Support Services	312108.00
Vocational Education & Training	4999800.00
Technology Support	6667.00
Total	9,713,153.00

SCHEDULE : 8- Radio Expenses

<u>Particulars</u>	<u>Amount(Rs)</u>
Bank Charges	741.00
Foundation Day of Radio Expenses	6685.00
Honorarium for Prog. Production	69800.00
Honorarium for Special Activities	21000.00
License Fee for Renewal of Frequency	20200.00
Miscellaneous Expenses	1510.00
Refreshment Expenses	5813.00
Remuneration for Accounting Works	25500.00
Remuneration to Casual Announcers	182450.00
Telephone Expenses	2465.00
Travelling Expenses	500.00
Total	336,664.00


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati




SCHEDULE : 4- Cash & Bank Balance

<u>Particulars</u>	<u>Amount(Rs)</u>
State Bank of India A/c No. 289	52,285,134.00
State Bank of India A/c No. 532	1,093,245.00
State Bank of India A/c No. 369	162,316,785.50
State Bank of India A/c No. 043	4,338,971.00
State Bank of India A/c No. 257	9,245,942.75
State Bank of India A/c No. 807	693,648.00
Union Bank of India A/c No. 317	227,810.00
State Bank of India A/c No. 166	32,098,989.00
Union Bank Of India A/c No1542	1,626,410.00
Union Bank of India A/c No. 222	36.00
AGVB (7284010010797)	1,227,750.00
State Bank of India A/c No 35179763334	556,575.00
Cash Balance	67,408.17
Total	265,778,704.42

SCHEDULE : 5 - Fixed Deposit Detail

<u>Particulars</u>	<u>Amount(Rs)</u>
A. State Bank of India	
Opening Balance	772,524,467
Add: New FDR	
Add Interest During The Year	62506929
Less: TDS	6250732
	<u>56,256,197</u>
	<u>828,780,664</u>
B. Assam Gramin Vikash Bank Ltd.	
Deposited in STDR	180,000,000
Add Interest During the Year	10318080
Less: TDS	1031808
	<u>9286272</u>
	<u>189,286,272</u>
Total Investment in FDR	1,018,066,936


Finance Officer
K.K.H.S.O.U.
Guwahati


Vice-Chancellor
K.K.H.S.O.U.
Guwahati



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY**Significant Accounting Policies****1. Basis for Preparation of Accounts**

Krishna Kanta Handiqui State Open University is a State Open University established in 2006 at Guwahati by an Act of the Assam Legislative Assembly (Assam Act XXXVII of 2005) with a Regional Centre at Jorhat of Assam. It is substantially funded by Government of Assam. The accounts are prepared in accordance with the principles and procedures laid down by Govt. of India in the new format of accounts prescribed for educational institutions.

2. Revenue Recognition and Accounting

All revenues and expenses are accounted for on accrual principle with necessary provisions for known liabilities except for the followings:

- a) The fee collected from the students are accounted for on cash basis;
- b) The sale of admission forms are accounted for on cash basis;
- c) Interest on Savings Bank Accounts are accounted for on cash basis; and
- d) Expenditure on charges prepaid except subscription of journals, are accounted for on cash basis.

3. Transfer To The Capital Fund

- a) Assets created out of Earmarked/Designated Funds where the ownership of such assets are vests with the University are accounted for by transferring the amount to the Capital Fund and correspondingly merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to the respective assets.

4. Fixed Assets And Depreciation

- a) Fixed Assets are stated at cost of acquisition including all direct expenses related to acquisition and installation. Depreciation is provided on the Fixed Assets under "Written Down Value method" at the rates prescribed by Income Tax Deptt.
- b) Fixed assets of the University are acquired out of the Grants received from the Government.
- c) Depreciation is provided for the year on additions during the year as per guidelines of Income Tax Deptt.
- d) In the Books of Accounts the cost of acquisition of assets are shown to its full value and the accumulated depreciation thereof are depicted separately.
- e) Depreciation on Tangible Fixed Assets are provided on Written Down Value Method at the following rates:

Sl No.	Assets	Rate of Depreciation (%)
1	Land	Nil
2	Buildings	10
3	Roads	10
4	Electrical installation & Equipment	15
5	Furniture, Fixture & Fittings	10
6	Vehicle	15
7	Computer	60
8	Books & Journal	10
9	Office Equipment	15

5. Grants-In-Aid

- a) Grants to the extent utilized towards Capital Expenditure transferred to Capital Fund
- b) Grants to the extent utilized towards Revenue Expenditure transferred to Income and Expenditure as Income of the year.
- c) Unutilised Capital Grant is exhibited in the Govt. grant A/c and there is no unutilised revenue grant.

6. Income Tax

The Income Tax of the University is exempted from Income Tax as per provisions of Section 10(23 C)(iiiab) of the Income Tax Act, 1961. Hence, no provision for income tax is made in the accounts.

7. Current Assets, Loans & Advances and Deposits

- a) The details of balances in the Savings Bank Accounts with the Banks are enclosed.
- b) Previous years figures have been re-grouped and re-classified, wherever necessary to make them comparable and compatible with those of the Current Year.
- c) Schedule "1 to 8" are annexed to and form an integral part of the Balance Sheet at 31st March, 2016 and the Income & Expenditure Account for the year ended on that date.

8. Defined Contribution Plan

Contribution to defined contribution i.e. Employers Contribution to EPF are charged off to the Income & Expenditure A/c.



Finance Officer
K.K.H.S.O.U.
Guwahati