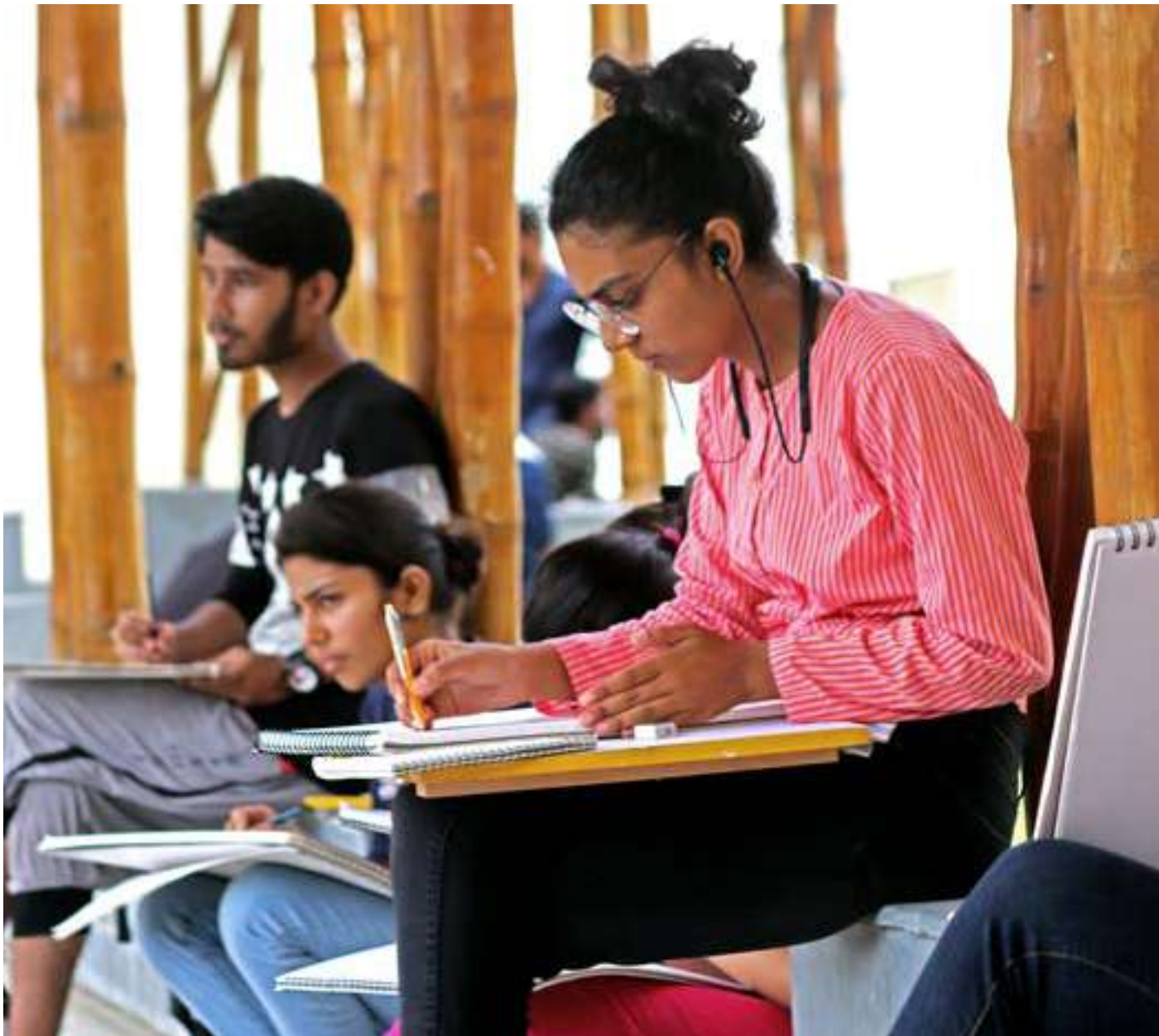


---

**ANNUAL REPORT**

**2019–20**



राष्ट्रीय डिज़ाइन संस्थान, असम  
National Institute of Design, Assam

An Autonomous Institute of National Importance  
under DPIIT, Ministry of Commerce and Industry,  
Government of India

---

**ANNUAL REPORT**

**2019–20**



राष्ट्रीय डिजाइन संस्थान, असम  
National Institute of Design, Assam

An Autonomous Institute of National Importance  
under DPIIT, Ministry of Commerce and Industry,  
Government of India





# Contents

1. Background	7
2. Vision—NID, Assam	9
3. Introduction	10
4. Design Learning at NID, Assam	12
5. Visitors	16
6. Faculty	17
7. Visiting Faculty	19
8. Staff	20
9. Academic facilities	22
10. Facilities	26
11. Design Lab	28
12. Knowledge Management Centre	29
13. Design Week	30
14. NID, Assam at WDO	32
15. Events at NID, Assam	34
16. Festivals at NID, Assam	36
17. Admissions 2019-20	38
18. Institutional committees	40
19. Annual Accounts 2019-20	41





## Background

**I**n early 2007, Department for Promotion of Industry and Internal Trade (erstwhile Department of Industrial Policy and Promotion), Ministry of Commerce and Industry, Govt. of India had envisioned the National Design Policy aimed at creating a design-enabled innovation economy and strengthening design education in the country. The National Design Policy had recommended setting up design institutes on the lines of NID, Ahmedabad in various parts of India to promote design programmes. Under this Action Plan, four new NIDs were envisaged at various places in the country, of which one was at Jorhat (Assam).

## Vision—NID, Assam



NID, Assam envisions design education, research, and practice, with a focus on creativity & innovation in making things meaningful, usable, inclusive, and delightful. Will look ahead to connecting with social, health, livelihood and lifestyle sectors' needs and wants, both through digital and indigenous technologies across cultures. Moreover, the institute aims in creating a culture and spirit of Design Entrepreneurship amongst its students and faculty."

**PROF. V. RAVISHANKAR, DIRECTOR**





**ABOVE** A panoramic view of National Institute of Design, Assam campus.

# Introduction

**T**HE NATIONAL INSTITUTE OF DESIGN, ASSAM is an autonomous Institution of National Importance under Department for Promotion of Industry and Internal Trade (DPIIT) (erstwhile Department of Industrial Policy and Promotion), Ministry of Commerce and Industry, Govt. of India established at Jorhat (Assam) through the NID (Amendment) Act, 2019 passed by the Parliament of India. NID, Assam is a multi-disciplinary institution in the field of design education, applied research, training, design consultancy services and outreach programmes. Further to the Act, it has the mandate to award the Bachelor's degree in Design (B. Des.) at present and also Master's degree in Design (M. Des.) in the future. NID, Assam's presence in Jorhat gives a great opportunity to young creative talent and design aspirants from North East India and across the country.

Out of the allotted 30 acres of land for the campus, presently 20 acres built up is complete and functional as part of Phase-1. The construction of the campus was implemented by M/s NBCC (India) Ltd. The institute's infrastructure consists of the Academic Block, Design Studios, IT Lab, Workshops, Library, Administrative Block, Girls' & Boys' Hostels (single wing), Mess, Cafeteria and all other necessary services.

The Institute commenced its first academic session from 29 July, 2019 from the campus facility. It started with an Orientation Program held from 24 to 26 July for the new students of the parents. It was inaugurated by Smt. Roshni Aparanji Korati, Deputy Commissioner, Jorhat District. The institute completed its first semester of the combined Foundation Studies program on 24 January, 2020 followed by the commencement of the second semester on 27 January, 2020 of the first batch of students of the B.Des. program.

# Design Learning at NID, Assam



▲ **ABOVE** Students on their way to their designated sites of study and exploration.  
Course: Environmental Perception.

**D**esign is a creative, analytical and a holistic human centric process leading to a meaningful and desirable outcome. Design learning is a hands-on, minds-on engagement—experiential, reflective and developing objective and subjective sensibilities.

The design pedagogy at NID, Assam is learner centric, explorative, experimental, inclusive, people centric and collaborative. It strives to hone individuals to build expertise in design, inculcating a sensitive, empathetic, creative, visionary, and innovative thinking approaches. The culture of education at NID, Assam is rooted in the Indian ethos with a universal and global outlook and focuses on designers' responsible role in the society.

*The Bachelor programme in Design began with a two semester Foundation Programme of skills, design principles, fundamentals and theories, which is followed by 3 years of specialised studies in the B.Des.\* disciplines mentioned below.*

**INDUSTRIAL DESIGN** is an amalgamation of new concepts, processes and approaches in object-user design both physical and digital in the current and future modern context. The design projects thematically relate to the context of the local, social, cultural, environmental perspective which is the current mandate for a sustainable future. The program gives the students an opportunity to explore a vast canvas of possibilities in new age domains bringing global technology concepts to satisfying local needs based on human centric research, design leading to potential tangible and intangible solutions.

**TEXTILES AND APPAREL DESIGN** focuses on inventive approaches to the development and realisation of contemporary textiles and fashion. The structure of the course allows technology and skills to inform the design process and foster creativity. Students on this journey encounter the entire spectrum from natural fibre and materials to exploring the latest in 3D surfaces and fibre technologies (pattern and texture). Our curriculum will be intricately intertwined with the study of the indigenous techniques and technology and a thorough understanding of local resources.

*\*further to the passing of the resolution in the Governing Council to rename the Graduate Diploma Programme in Design to Bachelor of Design in reference to the NID (Amendment Act), 2019 and Institute of National Importance (INI) status of NID, Assam.*

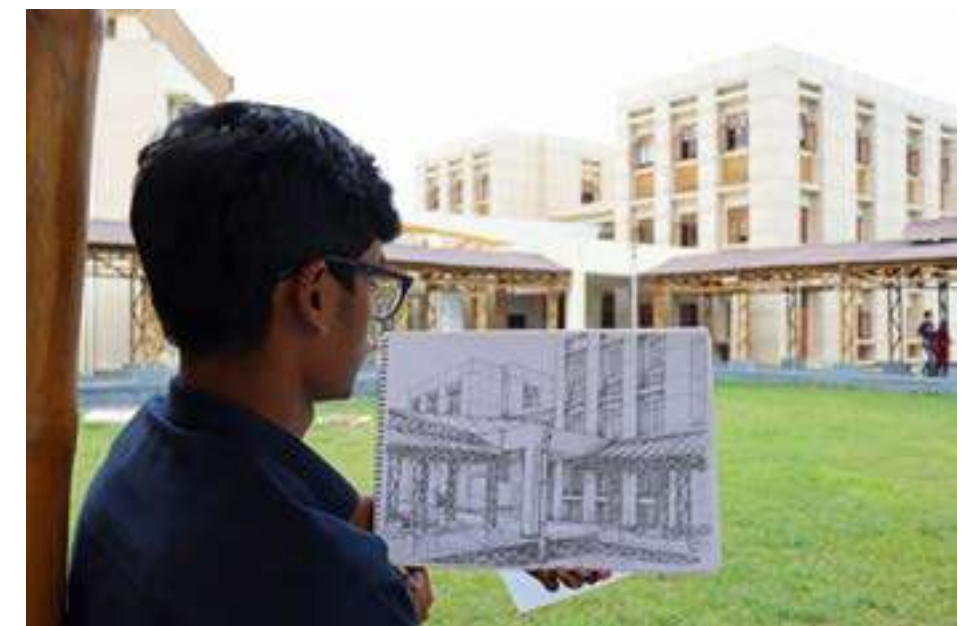


**COMMUNICATION DESIGN** is an ever evolving discipline. It focuses on a balance between the timeless rooted foundation areas and subjects of the new far reaching global advances. The discipline functions under two main divisions; the pragmatic and the narrative. The former that envelops sub disciplines of Interaction and User experience Design, and the latter that envelops a stronger hold on direct Storytelling and Narratives.

The campus located in Assam, the North-Eastern region of the country, has great potential to serve globally as well as locally. The region is a boon to the Institute and vice versa. The discipline aims to heighten the sensibilities of the students towards the environment and diverse cultures to achieve a stronger social connect.



*Design projects interventions may include new age concepts in improving everyday life at home, work, public spaces and making interactions convenient, user friendly, adaptable and inclusive.*





## Visitors

His Excellency Professor Jagdish Mukhi,  
the Hon'ble Governor of Assam



His Excellency Professor Jagdish Mukhi, the Hon'ble Governor of Assam visited the Institute and its facilities on 25th February, 2020 and interacted with Director, Faculty and Senior Staff Members.

## Ms. Ochida Sayaka

Ms. Ochida Sayaka of JICA visited the institute to discuss the setting up of the Centre for Bamboo Design & Innovation which was initiated by NBM.



## Faculty



**PROF. V. RAVISHANKAR**  
Director  
B.E (Electrical),  
PGDPD (Industrial Design) NID



**VIKRAM MITRA**  
Senior Faculty,  
Activity Chairperson Education,  
Discipline Lead: Industrial Design,  
BE(Mech), PGDPD NID, MMS SIBM



**SHALINI**  
Senior Faculty,  
Discipline Lead: Foundation Program  
BA, M.Des



**DR. DIPANKA BORUAH**  
Associate Senior Faculty  
B.Arch, M.Des, PhD IITG,  
Erasmus Mundus Fellow



**AR. SK NAWAZ ALI**  
Associate Senior Faculty,  
Discipline Co-lead: Foundation  
Program  
B.Arch, M.Des NIFT (gold medallist),  
PGCD University of Leeds-UK



**DR. BISHESHWAR  
HAORONGBAM**  
Associate Senior Faculty  
BE(Mech) VTU, PhD IISc

# Faculty



**YASODA RAMESH**  
Faculty, Discipline Lead:  
Textile and Apparel Design.  
GDPD (Textile, Apparel and Accessory  
Design), NID



**RANJAN KUMAR BORDOLOI**  
Faculty, Industrial Design  
B.Tech, M.Des., IITG



**KIMBERLY MANNERS**  
Faculty  
B.Des, M.Des IDC IITB



**TITU MILI**  
Faculty, Communication Design  
B.Mass Com, M.Des., NID



**SUDEV KUMAR MANDAL**  
Faculty, Foundation Program  
BVA, PGDPD., NID



**SIDDHARTH NAIR**  
Senior Faculty  
B.Arch, M.Des IDC IITB

# Visiting Faculty Members

**PROF. SHASHANK MEHTA**

**DR. SUDHANYA DASGUPTA  
MUKHERJEE**

**MS. DHRUVSWAMINI**

**MR. SUKUMAR HAOBAM**

**DR. KIRAN KESHAVAMURTHY**

**MS. MARGARET ZINYU**

**MR. PRADEEP HAZARIKA**

**MR. SUBU PALAMADAI**

**MR. JAYANTIBHAI NAIK**

**MR. CHANDRASHEKHAR  
BHEDA**



# Staff



**RAJNEESH MISHRA**  
Registrar/First Appellate Authority  
M. Sc. (Chem)  
email: registrar@nidj.ac.in



**DULUMONI KALITA**  
Chief Administrative Officer  
M.Sc, MBA  
email: cao@nidj.ac.in



**DR. DINAMANI THAKURIA**  
Dep. Registrar  
LL.M., Ph.D  
email: dinamani@nidj.ac.in



**DR. TONMAY SABHAPANDIT**  
Head Librarian  
MLISc, PhD  
email: tonmay@nidj.ac.in



**BASANTA SAIKIA**  
Warden (Boys Hostel)  
BBA, ADHM  
email: basanta@nidj.ac.in

# Staff



**SOUMITRA NARAYAN ADHIKARY**  
Sr. Engineer (Land and Building Maintainance)  
B.Tech (Civil)  
email: estate@nidj.ac.in



**RAJESH KUMAR OJHA**  
Controller of Finance and Accounts



**AVNISH KUMAR MISHRA**  
Asstt. Engineer (IT)  
B.Tech-IT  
email: avnish@nidj.ac.in



**HIMA HAZARIKA**  
OSD (Admin) On Contract  
B.A.

## Academic Facilities



▲ **ABOVE** Student's works exhibition at display room.



# Academic Facilities



## 1. DESIGN STUDIOS

The academic block has a total of four design studios which can accommodate upto 75 students each. The studios include work desks for the students, lockers to keep their stationary and work materials, and display soft boards for discussion and faculty feedback.

## 2. LECTURE HALLS

The academic block also has three lecture halls with modern audio visual systems for effective conducting of lectures as well as short performances by the students as part of their academic assignments.

## 3. FACULTY CABINS

Different individual cabins are allocated to Faculty, Sr. Associate Faculty, Sr. Faculty & Principal Faculty members. These have suitable seating areas for visitors and storage cupboards for student submissions.

## 4. CONFERENCE ROOMS

There is provision for two conference rooms with seating capacity of about 25, including AV facilities.



## 5. DISPLAY ROOM

The student works across disciplines and courses is put up in a permanent display showcasing the skills and talent of the budding designers and also the nature of the assignments and activities which are given to them by the faculty.

## 6. RAPID PROTOTYPING LAB

The lab consists of an FDM (fused deposition method) rapid prototyping machine. The machine can be used to quickly make small components and part details useful in making models and prototypes.

## 7. WORKSHOPS

There are latest modern machines and equipment available in the workshop for facilitating student work in wood, clay, metal and bamboo. The textile & apparel design dept. also has its separate facilities including weaving looms and garment sewing machines and pattern design body forms.





# Facilities

Open Space



Amphitheatre



Mess area



Hostels for students





# Design Lab

**D**esign servicing is an integral part of NID, Assam's activities. Through the Design Lab it caters both internal design studio support and external client requirements through Design Consultancy, Industry Programs and Outreach Projects.

► **RIGHT** NECTAR Logo guideline booklet  
▼ **BELOW** 2020 calendar designed at Design Lab



**THE DESIGN LAB** offers services in the domains of Product design, Furniture & Accessories, Graphic Media, Corporate Identity, Branding & Packaging, Exhibits, Navigation & Signage systems, Apparel design, Textile Ensembles, Digital media and Crafts.

Design Lab has completed its first client project in designing of logo for the North East Centre for Technology Application and Reach (NECTAR).

# Knowledge Management Centre

**T**HE **LIBRARY RESOURCE CENTRE** is the central knowledge management hub at National Institute of Design, Assam. NID library provides an opportunity for students, faculty and readers to gather the educational and research needs. The Knowledge Management Centre (KMC) was started functioning from August, 2019. Its aim is strengthening academic community of National Institute of Design, Assam with upgraded collections, innovative services and state-of-art technologies by strategic partnerships with national and international library networks.



The KMC is well organized in terms of infrastructure including various resources of physical and electronic collections. The KMC presently holds 2785 books and 150 audio visual collections. The library is availing the facilities of accessing e book through Bloomsbury Design Library database and planning to subscribe various print, electronic resources. Library users can access the database from any terminal within the Institute's campus. The KMC of NID, Assam has been upgraded with automatic system which integrated with Koha software and Web OPAC facilities. The KMC is modernized to provide automation based services to the users. This knowledge hub is also planning to provide more facilities through Digital Library platform as well as with RFID based services.

It plans to engage with the ongoing technological transformations to deliver physical and digital content and services significant to education, research, publication, and outreach.





# Design Week



October 2019, Design week was organized at NID, Assam with fruitful outcomes.





# NID, Assam at WDO



NID, Assam participated at  
World Design Organization (WDO)  
Hyderabad in October 2019





# Events at NID, Assam

Gandhi Jayanti 2019



As a part of Gandhi Jayanti, putting Bamboo dustbin around the NID, Assam campus.



Independence day 2019



Faculty and Students participating in Independence day celebration at NID, Assam.





# Festivals at NID, Assam

Onam Celebration 2019



Navratri Celebration 2019





# Admissions 2019-20

**ADMISSION OF STUDENTS** to the Institute during the Academic Year 2019-20 was done on the basis of the candidates' performance in the two-stages of Design Aptitude Test (DAT) conducted by NID, Ahmedabad for all the NID's. The objective of these exams was to assess the knowledge, skills and behavioural abilities of candidates and had two stages, namely:

**STAGE 1: DESIGN APTITUDE TEST (DAT) PRELIMS**  
**STAGE 2: DESIGN APTITUDE TEST (DAT) MAINS**

- 1** The DAT Prelims paper was a 3 hour test of 100 marks which evaluated the Design Aptitude of the candidate. It comprised of a mix of objective and subjective questions. Based on the DAT Prelims scores, separate merit lists were prepared for each category (OPEN, OBC-NCL, SC, ST & PwD). Candidates shortlisted after the DAT Prelims were invited to appear for the Stage 2 DAT Mains exam.
- 2** The DAT mains consisted of tests in multiple formats such as in a studio set up. The tests were conducted over two days. The total marks of the test were out of 100.
- 3** Weightages of DAT Prelims & DAT Mains for final result: The Final marks of the candidate was determined based on the weightages of the marks obtained in the DAT Prelims (30%) and DAT Mains (70%) and only candidates who appeared for all the tests in both the stages were considered eligible for the Merit List.
- 4 MINIMUM QUALIFYING CRITERION:** Candidates from various categories were considered eligible for admission only if their percentile score was above the values mentioned in the table below. The Percentile Score of the candidate admitted last under the respective category is also mentioned in the table below:

CATEGORY	QUALIFYING	PERCENTILE SCORE OF LAST ADMITTED CANDIDATE
OPEN	50	70.58
OBC-NCL	45	59.29
SC	40	42.30
ST	40	43.44
PWD	40	-N/A-

- 5** Subsequent to the completion of the admission test and the allotment of seats, the Institute commenced its first academic session from 29 July, 2019 with a batch of 60 students. Out of these 60 students 27 were female and 33 were male. With the successful conduct of Jury at the end of first semester in January 2019, the batch of 2019-20 consisting of 58 students of which 27 were female and 31 were male, moved on to the second semester.



▲ **ABOVE** During admission process at NID, Assam, 2019



## Institutional Committees

- 1** Internal Complaints Committee  
on Sexual Harassment of Women
- 2** Academic Committee
- 3** Academic Grievance Redressal Committee
- 4** Students' Disciplinary Committee
- 5** Staff Grievance Redressal Committee
- 6** Purchase Committee
- 7** Library Committee

# Annual Accounts 2019-20



सत्यमेव जयते

संयुक्त सचिव (रा०कु०सि०)  
Joint Secretary (RKS)  
डायरी संख्या / Dy. No. 478166  
दिनांक / Date 29/6/22

भारतीय लेखा परीक्षा और लेखा विभाग  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
महानिदेशक लेखा परीक्षा (खान) का कार्यालय  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (MINES)  
1, काउंसिल हाउस-स्ट्रीट, कोलकाता- 700 001  
1, COUNCIL HOUSE STREET, KOLKATA-700 001

सचिव (उ.सं.आं.व्या.वि.)  
Secretary (P.I.I.T.)  
डायरी सं. / Dy. No. 478166  
दिनांक / Date 29/6/22

दिनांक / Dated 20 JUN 2022

To,  
The Secretary to the Government of India,  
Ministry of Commerce and Industry,  
Udyog Bhawan,  
New Delhi – 110 011

सचिव वाणिज्य मंत्रालय  
Secretary Ministry of Commerce  
डायरी सं. / Dy. No. S-642481  
दिनांक / Date 28/06/2022

Subject: **Separate Audit Report (SAR) on the accounts of National Institute of Design, Jorhat, Assam, for the year 2019-20.**

Sir,

I am to forward herewith the Separate Audit Report (SAR) on the accounts of National Institute of Design, Jorhat, Assam, for the year 2019-20. A copy of the Annual Accounts of National Institute of Design, Jorhat, Assam, for the year 2019-20 is also enclosed.

Action may please be taken for placing the same before both the houses of Parliament. The date on which the SAR is placed before Parliament (both Lok Sabha and Rajya Sabha) may please be communicated to this office. The Director of National Institute of Design, Jorhat, Assam has been requested to send the Hindi version of the SAR and Annual Accounts to the Ministry.

The receipt of this letter may kindly be acknowledged.

Enclo: As stated.

Yours faithfully,

(Suparna Deb)

Director General of Audit (Mines),  
Kolkata

for:- pps to Secy (DPCT)

DSCKT 2/01/22



**Separate Audit Report of the Comptroller & Auditor General of India on the accounts of  
National Institute of Design, Assam for the year ended 31<sup>st</sup> March 2020.**

We have audited the attached Balance Sheet of National Institute of Design, Assam as at 31 March 2020 and the Income and Expenditure Account for the year ended on that date under Section 19(2) of Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act 1971 read with Section 25 of National Institute of Design Act, 2014 and Section 4 of the National Institute of Design (Forms of Annual Statement of Accounts) Rules, 2016. These financial statements are the responsibility of the Management of National Institute of Design, Assam. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides reasonable basis for our opinion.

4. Based on our audit, we report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) The Balance Sheet and Income & Expenditure Account dealt with by this report have not been drawn up in the format approved by the Government of India under Sections 25 and 38(2b) of National Institute of Design Act, 2014 read with Section 4 of the National Institute of Design (Forms of Annual Statement of Accounts) Rules, 2016.
- iii) In our opinion, proper books of Accounts and other relevant records have not been maintained by the National Institute of Design, Assam as required under Sections 25 and 38(2b) of National Institute of Design Act, 2014 read with Section 4 of the National Institute of Design (Forms of Annual Statement of Accounts) Rules, 2016 in so far as it appears from our examination of such books.

iv) We further report regarding National Institute of Design, Assam that:

**A. BALANCE SHEET**

**A.1.1. Fixed Assets**

**A.1.1.1 Immovable Property - Campus Building**

Assam Aviation Works Division of CPWD, Jorhat constructed boundary wall of National Institute of Design, Assam campus at a cost of ₹196.78 lakh during 2011-12 and 2012-13. The said work order was issued by NID, Ahmedabad as the pioneer institute as on that date. However, after formation of National Institute of Design, Assam (NID, Assam) in Jorhat, the said asset was not transferred to the books of NID, Assam. This has resulted in understatement of Fixed Assets (Immovable Property - Campus Building) to the extent of ₹196.78 lakh with understatement of Capital Fund to the extent of



₹157.42 lakh [₹196.78 lakh - ₹39.36 crore (₹196.78 lakh X 2.5% X 8 years)] as well as Depreciation Fund to the extent of ₹39.36 lakh.

#### **A.1.1.2. Campus Building**

An agreement was entered into (30.03.2015) between Department of Industrial Policy & Promotion and NBCC for planning, designing and construction of new NID in Jorhat, Assam on deposit work basis. NBCC awarded a contract to M/s. M/s Prabhu Agarwalla Construction Pvt. limited (LOA dated 4.02.2016) for works of various items related to civil works including RCC construction, etc. The said work was completed during 2019-20 with an executed value of ₹7674.64 lakh. The buildings were ready to use from 2019-20 and classes commenced in July 2019. However, the same has not been reflected in the assets of NID, Assam. This has resulted in understatement of Fixed Assets (Immovable Assets - Campus Building) to the extent of ₹7674.64 lakh with understatement of Capital Fund to the extent of ₹7482.77 lakh [₹7674.64 lakh - ₹191.87 lakh (₹7674.64 lakh X 2.5%)] and Depreciation Fund to the extent of ₹191.87 lakh.

#### **A.1.1.3 Campus Building**

An agreement was entered into (30.03.2015) between Department of Industrial Policy & Promotion and NBCC for planning, designing and construction of new NID in Jorhat, Assam on deposit work basis. For this purpose, a payment was made to Assam Urban Water Supply & Sewerage Board amounting to ₹232.42 lakh. Although, the said work was completed during 2019-20, the same was not reflected in assets of NID, Assam. This has resulted in understatement of Fixed Assets (Immovable Property - Campus Building) to the extent of ₹232.42 lakh with understatement of Capital Fund to the extent of ₹226.61 lakh [₹232.42 lakh - ₹5.81 lakh (₹232.42 lakh X 2.5%)] and Depreciation Fund to the extent of ₹5.81 lakh.

#### **A.1.2.1. Computer & Peripherals**

An agreement was entered into (30.03.2015) between the Department of Industrial Policy & Promotion and National Buildings Construction Corporation Limited (NBCC) for planning, designing and construction of new NID in Jorhat, Assam on deposit work basis. NBCC awarded a contract to M/s. Trilok & Associates (LOA dated 29.12.2017) for works of various items related to IT infrastructure. The said work was completed during 2019-20 with an executed value of ₹257.67 lakh. However, the same has not been reflected in the accounts of NID, Assam for the year 2019-20. This has resulted into understatement of Fixed Assets (Movable Property - Computer & Peripherals) to the extent of ₹257.67 lakh with understatement of Capital Fund to the extent of ₹206.14 lakh [₹257.67 lakh - ₹51.53 lakh (₹257.67 lakh X 20%)] and Depreciation Fund to the extent of ₹51.53 lakh.

#### **A.1.2.2. Computer & Peripherals**

NID, Ahmedabad on behalf of NID, Assam, purchased audio video disks for NID, Assam at a cost of ₹10.26 lakh and transferred the same to NID, Assam during the year 2018-19 (March 2019). These CDs/ Disks are generally used for films screening and other educational purposes. These types of assets, being computer related items should be accounted for as Computer & Peripherals under Fixed Assets. However, the same has not been accounted for in the books of the accounts of NID, Assam. This has resulted in understatement of Fixed Assets (Movable Property - Computer & Peripherals) to the extent of ₹10.26 lakh with understatement of Capital Fund to the extent of ₹8.21 lakh [₹10.26 lakh - ₹2.05 lakh (₹10.26 lakh X 20%)] and Depreciation Fund to the extent of ₹2.05 lakh.

#### **A.1.3.1. Furniture & Fixtures**

An agreement was entered into (30.03.2015) between Department of Industrial Policy & Promotion and NBCC for planning, designing and construction of the new NID in Jorhat, Assam on deposit work basis. NBCC awarded a contract to M/s. CMC Interior (LOA dated 29.12.2017) for works of various items related to interior works including tables, etc. The said work was completed during 2019-20 with an executed value of ₹652.35 lakh. However, the same has not been reflected in the books of accounts of NID, Assam for the year 2019-20. This has resulted in understatement of Fixed Assets (Movable Property - Furniture and Fixtures) to the extent of ₹652.35 lakh with understatement of Capital Fund to



the extent of ₹587.11 lakh [₹ 652.35 lakh - ₹65.24 lakh (₹652.35 lakh X 10%)] and Depreciation Fund to the extent of ₹65.24 lakh.

#### **A.1.4.1. Machinery, Equipment & Tools**

An agreement was entered into (30.03.2015) between Department of Industrial Policy & Promotion and NBCC for planning, designing and construction of new NID in Jorhat, Assam on deposit work basis. For this purpose, M/s. Assam Power Distribution Co. limited (APDCL) executed the work for construction of 11 KV line from Cinnamora to NID, Jorhat 11/0.4 KV, 2\*750 KVA, sub-station at a cost of ₹94.72 lakh along with a contingency charge of ₹30.32 lakh. Although, the line has been charged in the year 2019-20, the same has not been reflected in the assets of NID, Assam. This has resulted in understatement of Fixed Assets (Movable Property - Machinery, Equipment & Tools) to the extent of ₹125.04 lakh (₹94.72 lakh + ₹ 30.32 lakh) with understatement of Capital Fund to the extent of ₹112.54 lakh [125.04 lakh - ₹12.5 lakh (₹125.04 lakh X 10%)] and Depreciation Fund to the extent of ₹12.5 lakh.

#### **A.1.5.1. Library Books**

NID, Ahmedabad being the pioneer institute, procured books for NID, Assam at a cost of ₹89.74 lakh and transferred the same to NID, Assam during the years 2018-19 (February 2019 and March 2019) and 2019-20 (June 2019). However, the above books have not been accounted for in the accounts of NID, Assam. This has resulted in understatement of Fixed Assets (Movable Assets - Books) to the extent of ₹89.74 lakh with understatement of Capital Fund to the extent of ₹80.77 lakh [₹89.74 lakh - ₹8.97 lakh (₹89.74 lakh X 10%)] and Depreciation Fund to the extent of ₹8.97 lakh.

#### **A.1.6.1. Immovable Property-Land**

The land for NID, Assam was allotted by the Government of Assam for construction of buildings and other assets during February 2011. NID, Ahmedabad, being the pioneer institution at that time incurred expenditure of ₹10.74 lakh for obtaining possession of land, registration fees, etc. As this expenditure was incurred in connection with above land of NID Assam, same should have been treated as capitalized expenditure of NID, Assam for the year 2019-20. Non-accounting of the same has resulted in understatement of Immovable Properties – land under Fixed Assets to the extent of ₹10.74 lakh with corresponding understatement of Capital Fund to the same extent.

#### **A.2.1.1. Current Liabilities**

As per item 1h. Schedule 17 of the format of accounts as specified in National Institute of Design, Assam (Form of Annual Statement of Accounts) Rules, 2016 vide Gazette Notification dated 14<sup>th</sup> September 2016, gratuity is to be charged to Income & Expenditure Account based on actuarial valuation and the same is contributed to the NID Employee's Gratuity Fund. However, no such gratuity fund has been contributed by NID due to not conducting actuarial valuation to determine gratuity liability for the year 2019-20. This has resulted in understatement of Gratuity Fund with corresponding overstatement of Grants and Contribution.

#### **B.1. Significant Accounting Policies**

NID, Assam purchases various items to be used as workshop material for education service and charges off the same as consumables to the Income and Expenditure account. As such part of these items are used/ consumed for education service while the remaining items are kept in stores for use in subsequent period. Since the entire material is not consumed at the first instance, above items may be treated as inventory of workshop materials and accordingly based on actual consumption, the same may be charged off to the Income and Expenditure account. The management may formulate suitable policy in this regard.

#### **C.1.1. General**

C&AG is the sole authority for certification of accounts of NID and there is no provision in the NID Act for authentication/ certification of the accounts by Chartered Accountants. The authentication of the annual accounts of the institute for the year 2019-20 done by the Chartered Accountants apart from



the Director of NID for submission of the same to the Comptroller & Auditor General of India is not in order.

#### **C.1.2. General**

In exercise of the powers conferred by clause (b) of sub-section (2) of section 38 read with sub-section (1) of section 25 of the National Institute of Design Act, 2014 (18 of 2014) and National Institute of Design (Form of Annual Statement of Accounts) Rules, 2016 notified vide Gazette Notification dated 14<sup>th</sup> September 2016, NID shall prepare its annual statement of accounts and balance sheet showing the financial results as specified in Form 'A' and Form 'B' and the Schedules annexed to these rules. However, the same has not been adhered to for the year 2019-20.

#### **D. Management Letter:**

Deficiencies which have not been included in the Audit Report have been brought to the notice of National Institute of Design, Jorhat, Assam, through a management letter issued separately for remedial/corrective action.

v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure-I to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the National Institute of Design, Assam as at 31<sup>st</sup> March 2020; and
- b. In so far as it relates to Income and Expenditure Statement, of the Surplus for the year ended on that date.



(Suparna Deb)

Director General of Audit (Mines),  
Kolkata

Place: Kolkata

Date:

20 JUN 2022

20 JUN 2022



### Annexure-I to Audit Report

- (1) **Internal Audit:** The Institute does not have any Internal Audit wing of its own. Internal Audit of the institute was also not carried out by any external agency during 2019-20.
- (2) **Internal control:** The Internal Control system is not adequate and commensurate with size and nature of the Institute.
- (3) **System of Physical Verification of Inventories:** There was no system of accounting of Inventories. Hence, no physical verification of inventories was carried out during 2019-20.
- (4) **System of Physical Verification of Fixed Assets:** No physical verification of Fixed Assets was carried out during 2019-20.
- (5) **Regularity in payment of statutory dues:** According to the information and explanations given to us and the records of the Institute examined by us, National Institute of Design, Assam is generally regular in depositing with the appropriate authorities undisputed statutory dues including Income Tax, Professional Tax and any other material statutory dues applicable to the Board.
- (6) No register for Special Term Deposit Receipts (STDRs) were maintained during the year.
- (7) No register for Cheques issued were maintained during the year.

Sd/-  
(Vinod Parihar)  
Dy. Director



**National Institute of Design, Assam  
Balance Sheet as at 31-Mar-2020**

Liabilities		Amount	Assets		Amount
<b>Capital Fund</b>		<b>695835.96</b>	<b>Fixed Assets</b>		<b>782967.96</b>
Transferred From Capital Grant	782967.96		TANGIBLE ASSETS		782967.96
Transferred to I&E to the Extent of Depreciation	-87132.00				
<b>Current Liabilities</b>		<b>4428630.16</b>	<b>Current Assets</b>		<b>144561791.53</b>
Duties & Taxes	285517.00		Loans & Advances (Asset)	154611.00	
Sundry Creditors	909315.16		Bank Accounts	144371742.73	
Security Deposit From Students	600000.00		Fees Receivable	-279205.00	
Advance Design Fee From NECTAR	200000.00		Interest Receivable on STDR 39232826660	94473.00	
Bill Withheld (Alok Baruah)	23646.00		Interest Receivable on STDR 39232826740	48881.00	
Donation to PM Care Fund	38539.00		Prepaid Annual Renewal for ADOBE	171288.80	
Salary Payable	2350392.00				
TA Payable	21221.00				
<b>DEPRECIATION FUND</b>		<b>87132.00</b>			
Depreciation on Movable Assets (Accumulated)	87132.00				
<b>GRANTS AND CONTRIBUTION</b>		<b>125810967.37</b>			
Central Govt Grants Account for Salary	12918942.00				
Central Govt Grants for Recurring Exp (General)	44590993.33				
CENTRAL Grant-Non Recurring (Capital)	53301032.04				
Contribution From NID-Ahmedabad	15000000.00				
<b>Excess of income over expenditure</b>		<b>14322194.00</b>			
Opening Balance					
Current Period	14322194.00				
<b>Total</b>		<b>145344759.49</b>	<b>Total</b>		<b>145344759.49</b>

For, ROY ATAL & ATAL  
Chartered Accountants  
FRN: 325672E

(CA. SUNIL KUMAR ATAL)  
Partner  
M. No.: 081729

निदेशक / Director  
राष्ट्रीय डिजाइन संस्थान, असम  
National Institute of Design, Assam  
ग्राम टोकलई, राजाबारी, जोरहाट (असम)  
VIII. Tocklai, Rajabari, Jorhat (Assam) 785 014



In terms of our letter NO. RAY/NIDT/2020-21/001 dt. 16.12.2020



**National Institute of Design, Assam**  
**Income and Expenditure Statement for the period ended 31st March 2020**

Particulars	Amount	Amount	Particulars	Amount	Amount
Indirect Expenses		33706516.67	Indirect Incomes		48028710.67
ADMINISTRATIVE EXPENSES	15977006.67		Fee From Students	16129500.00	
ESTABLISHMENT EXPENSES	15649058.00		Miscellaneous Receipt	26730.00	
Depreciation	87132.00		Govt Grant Transferred for General Exp	15977006.67	
MESS EXPENSES	1993320.00		Govt Grant Transferred for Salary	15649058.00	
			Interest Earned on STDR	159284.00	
Excess of income over expenditure		14322194.00	Transferred From Capital Fund for Depreciation	87132.00	
Total		48028710.67	Total		48028710.67



In terms of our letter No. RAA/NIDT/2020-21/601  
Dt. 16.12.2020

For, ROY ATAL & ATAL  
Chartered Accountants  
FRN: 325672E

  
(CA. SUNIL KUMAR ATAL)  
Partner  
M. No.: 061729

  
निदेशक / Director  
राष्ट्रीय डिजाइन संस्थान, असम  
National Institute of Design, Assam  
ग्राम टोकलाई, राजबारी, जोरहाट (असम)  
VIII. Tocklai, Rajabari, Jorhat (Assam) 785 014



**National Institute of Design, Assam**  
**ESTABLISHMENT EXPENSES**

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	ESTABLISHMENT EXPENSES	
	National Institute of	
	1-Apr-2019 to 31-Mar-	
	Closing Balance	
	Debit	Credit
<b>SALARY &amp; WAGES</b>	<b>15649058.00</b>	
Arrear SDA	119794.00	
Basic	10954275.00	
DA Arrear	166947.00	
Dearness Allowance	1704811.20	
House Rent Allowance	802933.80	
Re-Imbursement of Accomodation Exp to New Recruitee	97061.00	
Reimbursement of Medical Exp.-Outdoor	144000.00	
Special Duty Allowance	1067426.00	
Transport Allowance (3 to 8)	43956.00	
Transport Allowance (9 & Above)	547854.00	
<b>Grand Total</b>	<b>15649058.00</b>	



*Diya* 08/02/22.  
 Director  
 National Institute of Design, Assam  
 Vill. Tocklai, Rajbari, Jorhat (Assam) 785 012



# National Institute of Design, Assam

## ADMINISTRATIVE EXPENSES

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	ADMINISTRATIVE EXPENSES National Institute of 1-Apr-2019 to 31-Mar-	
	Closing Balance	
	Debit	Credit
<b>Academic Course Expenses</b>	<b>291398.60</b>	
<b>Maintenance-House Keeping</b>	<b>5797319.00</b>	
<b>Miscellaneous Expenses</b>	<b>409155.40</b>	
Bank Charges	3057.19	
DONATION	10000.00	
Entertainment Exp.	5500.00	
Freight & Cartage	948.00	
Guest House Facility	79650.00	
Honorarium to Expert for Interview	24452.00	
Miscellaneous Exp	85359.21	
Newspaper Exp	8136.00	
Pan & Tan Registration Exp	4500.00	
Pop Cley	6600.00	
Postal & Courier Charges	4363.00	
Printing & Stationery Exp	87769.00	
Reimbursement for Talent Tantra	21650.00	
Swan Timber	8494.00	
Tea and Coffee Exp	17906.00	
TELE PHONE EXP	5536.00	
Workshop Exp	35235.00	
<b>Rates,Revenues, Taxes &amp; Cesses</b>	<b>119832.00</b>	
<b>Repairs &amp; Maintenance</b>	<b>400099.19</b>	
IT and Computer Maintenance	34830.39	
Adobe Creative Cloud ALL MLP Ed Subscription	171288.80	
Electrical Appliances & Up-Keep	13000.00	
Lighting Arrester 18%	7000.00	
Repair and Maintance @ 6%	15400.00	
Repair of 11 Kv External Electrification Work	152400.00	
Repairs & Maintenance 18%	6180.00	
<b>Security and Protection Exp. Campus</b>	<b>5282050.00</b>	
<b>Travelling &amp; Conveyance</b>	<b>1215854.19</b>	
<b>Visiting Faculty Exp.</b>	<b>44403.00</b>	
Visiting Faculty Hotel Expenses	26096.00	
Visiting Faculty Restaurant Charge	18307.00	
Diesel for Generator	225644.00	
Electricity Expenses	2191251.29	
<b>Grand Total</b>	<b>15977006.67</b>	



*Right*  
28/02/22  
Director  
National Institute of Design, Assam  
Vill. Tocklai, Rajabari, Jorhat (Assam) 786 014



National Institute of Design, Assam

Bank Accounts

Group Summary

1-Apr-2019 to 31-Mar-2020

	Closing Balance	
	Debit	Credit
Term Deposit		
S.T.D .R 39232826660 (SBI)		11,58,41,856.76
STDR 39232826740 with SBI		7,63,41,856.76
		3,95,00,000.00
SBI 38508388154 (Gen & Salary)		10,000.00
SBI CA 38517558571 (Capital)		2,85,19,885.97
Grand Total		14,43,71,742.73



*Ringh* 08/02/22.  
निदेशक / Director  
राष्ट्रीय डिजाइन संस्थान, असम  
National Institute of Design, Assam  
ग्राम टोकलाई, राजाबाड़ी, जोरहाट (असम)  
VIII. Tocklai, Rajabari, Jorhat (Assam) 785



National Institute of Design, Assam

Loans & Advances (Asset)

Group Summary

1-Apr-2019 to 31-Mar-2020

	Closing Balance	
	Debit	Credit
<b>Advance to Employee</b>	<b>1,13,681.00</b>	
Dulumoni Kalita (CAAdmO.) (Adv)	10,000.00	
Hima Hazarika (Osd Admin)	83,681.00	
Kimberley Manners (Faculty) (NIDJ015)	7,500.00	
Ranjan Kumar Bordoloi ( Faculty) (Adv)	12,500.00	
Art and Craft	5,000.00	
TDS on Design Fee	20,000.00	
TDS on Interest U/S 194 A	15,930.00	
<b>Grand Total</b>	<b>1,54,611.00</b>	



  
निदेशक / Director 08/02/22.  
राष्ट्रीय डिजाइन संस्थान, असम  
National Institute of Design, Assam  
ग्राम टोकलई, राजाबाड़ी, जोरहाट (असम)  
Vill. Tocklai, Rajabari, Jorhat (Assam) 785 011





राष्ट्रीय डिजाइन संस्थान, असम  
National Institute of Design, Assam

Tocklai, Post Office Rajabari,  
Jorhat-Mariani Road, Jorhat Assam. Pin- 785 014

---

**Annual Report 2019–20**

Designed by DesignLab, National Institute of Design, Assam.