


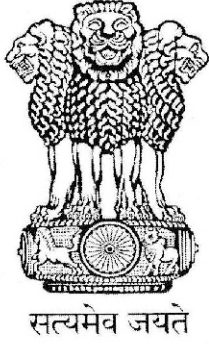
FOREWORD

The Annual Accounts and Balance Sheet of Sikkim University for the financial year 2018-19 have been prepared in accordance with Section 33 of the Sikkim University Act 2006. These accounts have been duly audited by the Comptroller and Auditor General of India in his capacity as the statutory auditor under the Act.

It is my pleasure to submit the Annual Accounts of Sikkim University for the year 2018-19 together with the Audit Report (SAR) thereon duly approved by the authorities of the University to the Ministry of Human Resource Development, Govt. of India. It is hoped that the Ministry will take necessary steps to cause them to be laid before both Houses of the Parliament in the forthcoming session.

Gangtok
23.01.2020


Professor Avinash Khare
(VICE-CHANCELLOR)



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा),
लेखापरीक्षा भवन, देवराली,
सिक्किम, गान्तोक – 737 102

**Office of the Pr. Accountant General (Audit),
Lekha Pariksha Bhawan, Deorali,
Sikkim, Gangtok – 737 102**

No: Com/Sikkim University/ SAR/18-19/19-20/288
Dated: 23 January 2020

To,

The Vice Chancellor,
Sikkim University,
Tadong, Gangtok-737102.

Subject: Separate Audit Report on the Accounts of Sikkim University, Gangtok for the year ended March 2019

Sir,

This is to forward herewith the Separate Audit Report and Management letter on the Accounts of the Sikkim University, Gangtok for the year ended 31 March 2019 for necessary action at your end.

The audited accounts and the Separate Audit Report should be duly considered and adopted by the University before the same are placed in both houses of Parliament

Further, the date of laying of the audited accounts/ Separate Audit Report may be intimated to this office. Five copies each of Hindi and English version of the approved annual report may be furnished to this office for onward transmission to the C&AG of India.

The receipt of this letter may kindly be acknowledged.

Yours faithfully,

Deputy Accountant General



सत्यमेव जयते

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा),
लेखापरीक्षा भवन, देवराली,
सिक्किम, गान्तोक – 737 102
Office of the Pr. Accountant General (Audit),
Lekha Pariksha Bhawan, Deorali,
Sikkim, Gangtok – 737 102

No: Comm/ SU/SAR/18-19/19-20/289
Dated: 23 January 2020

To,

The Vice Chancellor,
Sikkim University,
Tadong, Gangtok-737102

Subject: - Inclusion of prior period expenses in the current year expense

Reference: Draft SAR 2018-19 dated 23.10.19

Sir,

I am to invite a reference to the recently concluded Audit of Accounts of your Institute for the year 2018-19 and bring to your notice regarding para No B 2 issued vide reference cited above.

In the para audit pointed out that an amount of ₹ 3.23 lakh pertaining to interest earned from investment of unutilised grants of UGC pertaining to 2017-18 was refunded to UGC as per extant instructions. However, the University had treated the refund as an expenditure for the year 2018-19 instead of routing the same through prior period expense in the financial statement of 2018-19.

This para has not been included in the final Separate Audit Report for the year 2018-19. Therefore, you are requested to review the position on the above issue and initiate appropriate steps to rectify the position for accurate reflection in accounts in the future.

Yours faithfully,

Dinesh Mali

Deputy Accountant General

**SEPARATE AUDIT REPORT ON THE ACCOUNTS OF
SIKKIM UNIVERSITY, GANGTOK
FOR THE YEAR ENDED 31 MARCH 2019**

(To be laid before the Parliament vide Section 33 (4) of the Sikkim University Act, 2006)

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL OF INDIA ON THE ACCOUNTS OF SIKKIM UNIVERSITY,
GANGTOK FOR THE YEAR ENDED 31 MARCH 2019**

We have audited the attached Balance Sheet of Sikkim University (SU), Gangtok as on 31 March 2019 and the Income & Expenditure Account for the year ended on that date under Section 33(1) of the Sikkim University Act, 2006. These financial statements are the responsibility of the University's Management. 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 and Auditor General of India (C&AG) 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 and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/C&AG'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, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a 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 and Expenditure Account/Receipt and Payment Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India vide order no. 29-4/2012-IFD dated 17 April 2015;
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the SU as required under Section 33 of the Sikkim University Act 2006 in so far as it appears from our examination of such books.
- iv. We further report that:

A. BALANCE SHEET

B. Application of Fund

A. INCOME AND EXPENDITURE ACCOUNT

Income

A.1. Income from Investments (Schedule- 11)

Interest on term deposits – ₹ 2.99 crore

The above is overstated by ₹ 2.99 crore as the interest was earned from investment of unutilised grants-in-aid.

This led to overstatement of Income from Investments and understatement of Provision for Refund of Interest to UGC by ₹ 2.99 crore each.

Expenditure

A.2. Prior Period Expenses ₹ 0.29 lakh (Schedule- 22)

The above is understated by ₹ 8.20 crore as SU failed to remit to UGC the interest earned from investment of unutilised grants-in-aid during 2017-18.


This led to overstatement of excess of Income over Expenditure for the year and understatement of Prior Period Expenses by ₹ 8.20 crore each.

B. Grants received during the year from Government

SU has received ₹ 69.81 crore during the year as Grant and accumulating the total grant of ₹ 160.55 crore. Out of which, University had utilized ₹ 80.38 crore leaving an unspent grant of ₹ 80.17 crore.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Accounts 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 explanation 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 SU as at 31 March 2019; and
 - (b) in so far as it relates to the Income & Expenditure Account of the Deficit for the year ended 31 March 2019.

**For and on behalf of
The Comptroller and Auditor General of India**


**Principal Accountant General (Audit),
Sikkim, Gangtok**

ANNEXURE – I

1. Adequacy of Internal Audit System:

SU had appointed the internal auditor. However, the report for the year 2018-19 was not prepared.

2. Adequacy of Internal Control System:

SU has not obtained any balance confirmation from the Sundry Debtors amounting to ₹ 1.12 crore.

3. System of Physical verification of fixed assets/inventories

Physical verification of assets was under process and the report was not submitted to audit.

4. Regularity in payment of statutory dues

The Management is regular in payment of statutory dues with appropriate authorities.



Principal Accountant General (Audit),
Sikkim, Gangtok

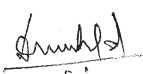
ANNUAL ACCOUNTS 2018-19

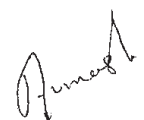
BALANCE SHEET AS AT 31ST MARCH 2019

Amount in Rupees

| SOURCES OF FUNDS | Sch No | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|--|--------|------------------------------------|-------------------------------------|
| Corpus/ Capital Fund | 1 | 1,44,89,06,964 | 1,15,92,87,902 |
| Designated/ Earmarked/ Endowment Fund | 2 | 4,34,06,854 | 4,31,85,315 |
| Current Liabilities & Provisions | 3 | 1,13,75,40,434 | 1,18,76,44,260 |
| Total | | 2,62,98,54,252 | 2,39,01,17,477 |
| APPLICATION OF FUNDS | | | |
| Fixed Assets | 4 | | |
| Tangible Assets | | 57,14,46,410 | 61,35,80,398 |
| Intangible Assets | | 16,89,485 | 45,76,186 |
| Capital Work in Progress | | 50,16,26,623 | 25,58,08,357 |
| Investments from Earmarked / Endowment Fund | 5 | | |
| Long Term | | | |
| Short Term | | 1,58,34,732 | 1,24,47,999 |
| Investments-Others | 6 | 1,05,41,05,088 | 1,10,61,94,498 |
| Current Assets | 7 | 25,60,10,189 | 15,88,93,097 |
| Loans, Advances and Deposits | 8 | 22,91,41,725 | 23,86,16,942 |
| | | 2,62,98,54,252 | 2,39,01,17,477 |
| Significant Accounting Policies | 23 | | - |
| Contingent Liabilities and Notes to Accounts | 24 | | |


(CB Chhetri)
Deputy Registrar (I/C)


(Debasish Pal)
Finance Officer

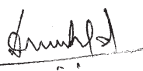

(Avinash Khare)
Vice Chancellor


**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2019**

Amount in Rupees

| Particulars | Sch No | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|---|-----------|------------------------------------|-------------------------------------|
| INCOME | | | |
| Academic Receipts | 9 | 2,26,75,456 | 2,34,80,285 |
| Grants/ Subsidies | 10 | 53,06,89,763 | 54,07,83,127 |
| Income from Investments | 11 | 5,35,59,675 | 8,23,13,127 |
| Interest Earned | 12 | 27,76,550 | 22,62,643 |
| Other Income | 13 | 19,88,345 | 31,57,937 |
| Prior Period Income | 14 | 14,71,589 | 2,69,918 |
| Total (A) | | 61,31,61,378 | 65,22,67,037 |
| EXPENDITURE | | | |
| Staff Payments and Benefits (Establishment Expenses) | 15 | 38,55,41,840 | 39,55,42,703 |
| Academic Expenses | 16 | 4,40,57,848 | 4,92,46,476 |
| Administrative and General Expenses | 17 | 9,06,33,751 | 8,64,63,573 |
| Transportation Expenses | 18 | 45,88,411 | 52,69,043 |
| Repairs and Maintenance | 19 | 58,14,741 | 42,10,402 |
| Finance Costs | 20 | 24,443 | 36,372 |
| Depreciation | 4 | 6,58,58,743 | 8,22,47,879 |
| Other Expenses | 21 | - | - |
| Prior Period Expenses | 22 | 28,729 | 14,558 |
| Total (B) | | 59,65,48,506 | 62,30,31,006 |
| Balance being excess of Income over Expenditure (A-B) | | 1,66,12,872 | 2,92,36,031 |
| Transfer to/ from Designated Fund Building Fund Other (Specify) | | | |
| Balance being surplus/ deficit carried over to Capital Fund | | 1,66,12,872 | 2,92,36,031 |
| Significant Accounting Policies | 23 | | |
| Contingent Liabilities and Notes to Accounts | 24 | | |


(CB Chhetri)
Deputy Registrar (I/C)


(Debasish Pal)
Finance Officer

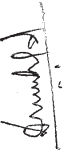

(Avinash Khare)
Vice Chancellor

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2018**

Amount in Rupees

| RECEIPTS | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) | PAYMENTS | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|---|------------------------------------|-------------------------------------|--|------------------------------------|-------------------------------------|
| 1. Opening Balance | | | | | |
| a) Cash Balances | 3,914 | 2,066 | 1. Expenses | 25,41,17,846 | 25,58,91,428 |
| b) Cash Balances-Project | | | a) Establishment Expenses | 2,96,87,012 | 3,65,13,956 |
| c) Bank Balances | | | b) Academic Expenses | 9,32,93,229 | 8,06,52,995 |
| i) Savings Accounts | 9,43,50,188 | 22,84,03,348 | c) Administrative Expenses | 45,25,611 | 49,58,671 |
| ii) Project Accounts | 3,66,02,333 | 4,64,34,556 | d) Transportation Expenses | 50,96,599 | 20,16,608 |
| | | | e) Repairs and Maintenance | 10,232 | 14,558 |
| 2. Grants received | | | f) Prior period expenses | | |
| a) From Government of India | 7,11,22,000 | 5,98,05,000 | 2. Payments against earmarked/ Endowment fund | 41,30,119 | 7,70,348 |
| b) From Other Sources (UGC) Grants for Non-recur. expenditure | 18,00,00,000 | 35,00,92,000 | 3. Payments against sponsored projects/ Schemes | 8,70,80,824 | 6,41,91,099 |
| Grants for Recurring expenditure | 25,81,07,000 | | 4. Payments against sponsored fellowship / Scholarships | 59,73,314 | 57,23,397 |
| Grants for Salary | 12,04,06,000 | | 5. Investments and deposits made | | |
| Receivables of FY 17-18 | 2,25,25,553 | 2,38,48,285 | a) Out of Earmarked / Endowment funds | 80,00,000 | 34,75,000 |
| 3. Academic Receipts | | | b) Out of own funds | | |
| 4. Receipts against Earmarked / Endowment fund | 43,38,349 | 38,40,570 | 6. Term Deposits with scheduled banks | 2,09,00,06,971 | 1,20,34,96,454 |
| 5. Receipts against Sponsored projects/ Schemes | 8,29,99,804 | 6,43,36,823 | 7. Refund of grants | - | - |
| 6. Receipt against sponsored fellowship and scholarship | 58,31,328 | 73,33,117 | | | |
| Balance c/f to previous page.. | 87,62,86,469 | 78,40,95,765 | Balance c/f to previous page.. | 2,58,19,21,757 | 1,65,77,04,514 |


(CB Chhetri)
Deputy Registrar (I/C)


(Debasish Pal)
Finance Officer

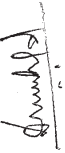

(Avinash Khare)
Vice Chancellor

**RECEIPT AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2018**

Amount in Rupees

| RECEIPTS | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) | PAYMENTS | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|--|------------------------------------|-------------------------------------|--|------------------------------------|-------------------------------------|
| Balance b/f from previous page.. | 87,62,86,469 | 78,40,95,765 | Balance b/f from previous page.. | 2,58,19,21,757 | 1,65,77,04,514 |
| 7. Income on Investments from | | | 8. Expenditure on Fixed Assets and Capital work in progress | | |
| a) Earmarked funds | | - | a) Fixed Assets: | | |
| b) Other Investments | 6,41,45,082 | - | i) Tangible Assets | 1,44,82,734 | 2,51,58,859 |
| 8. Interest received on: | | | ii) Intangible Assets | 26,43,713 | 12,00,997 |
| a) Bank Deposits | - | - | iii) Capital Work in progress | 10,85,06,895 | 8,72,19,057 |
| b) Loans and Advances | - | - | 9. Other payments inc. Statutory payments | 6,77,44,473 | 12,97,12,821 |
| c) Savings bank account | 67,30,104 | 22,62,643 | 10. Deposits and advances | 15,39,56,160 | 10,57,33,363 |
| 9. Investments encashed (Earmarked) | 46,23,804 | - | 11. Other Payments (trf. to CP Fund) | - | - |
| 10. Term deposits with scheduled banks encashed | 2,17,40,38,854 | 76,15,68,576 | 12. Closing Balance | | |
| 11. Other Income (Including prior period) | 6,40,877 | 44,88,583 | a) Cash Balances | - | 3,914 |
| 12. Deposits and advances | 2,81,12,052 | 56,78,10,827 | b) Bank Balances | | |
| 13. Miscellaneous receipts including Statutory Receipts | 52,53,433 | 1,74,59,652 | i) Current Accounts | - | - |
| 14. Caution Money Deposit | - | - | ii) in Deposit Accounts | - | - |
| 15. Any other Receipts | - | - | iii) Savings Accounts | 19,69,68,961 | 9,43,50,188 |
| | | | iv) Project a/c | 3,36,05,982 | 3,66,02,333 |
| Total | 3,15,98,30,675 | 2,13,76,86,046 | | 3,15,98,30,675 | 2,13,76,86,046 |


(CB Chhetri)
Deputy Registrar (I/C)


(Debasish Pal)
Finance Officer


(Avinash Khare)
Vice Chancellor


SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-1
CORPUS/CAPITAL FUND

Amount in Rupees

| | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|---|------------------------------------|-------------------------------------|
| Balance at the beginning of the year | | 88,47,07,563 |
| Add: Contribution towards Corpus/ Capital fund | - | - |
| Add: Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure | 27,30,06,189 | 24,51,17,318 |
| Add: Assets purchased out of Earmarked fund | - | - |
| Add: Assets purchased out of Sponsored Projects, where ownership vests in the institutions | - | - |
| Add: Assets donated/ gifts received | - | - |
| Add: Other Additions | | 2,26,990 |
| Add: Excess of Income over Expenditure transferred from Income and Expenditure Account | 1,66,12,872 | 2,92,36,031 |
| Balance at the year end | 1,44,89,06,964 | 1,15,92,87,902 |


(CB Chhetri)
Deputy Registrar (I/C)


(Debasish Pal)
Finance Officer


SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-2
DESIGNATED / EARMARKED/ ENDOWMENT FUND

Amount in Rupees

| PARTICULARS | FUNDWISE BREAKUP | | | | | | | | | | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|--|----------------------------|--|---|---|--|--|---------------------------|-------------|-------------|--|------------------------------------|-------------------------------------|
| | Designated Fund ICWA | Endowment Fund Prof.Sameera Maiti Distinguish Lecture | Designated Fund UGC grant for Hot Spot Wi-Fi Project | Designated Fund SU Research Fund | Endowment Fund Prof.Sameera Maiti Gold Medal | Endowment Fund Sitaram Jindal Foundation | Endowment Fund ICAI | | | | | |
| A) | | | | | | | | | | | | |
| a) Opening Balance | 1,00,000 | 5,16,583 | 3,00,62,000 | 1,11,95,630 | 50,784 | 7,50,000 | 1,58,215 | 4,28,33,212 | 3,98,05,520 | | | |
| b) Additions during the year | - | - | - | 31,49,150 | - | - | - | 31,49,150 | 10,00,000 | | | |
| c) Income from Investments made of the funds | - | 32,564 | - | 2,46,015 | 2,348 | 53,894 | 10,537 | 3,45,358 | 9,71,500 | | | |
| d) Accrued interest on Investments/ Advances | - | - | - | 2,21,097 | - | 56,818 | 3,967 | 2,81,882 | 2,52,393 | | | |
| e) Interest on Savings Bank A/c | - | 1,871 | - | 6,75,614 | 43 | - | - | 6,77,528 | 7,633 | | | |
| f) Other Additions (Employer contribution) | - | - | - | - | - | - | - | - | - | | | |
| g) Other Additions (Advance Refund/Settled) | - | - | - | 85,000 | - | - | - | 85,000 | - | | | |
| h) Other Additions (Payable -Sikkim University) | - | - | - | - | - | - | - | - | - | | | |
| i) Other Additions (Miscellaneous) | - | - | - | 2,83,631 | - | - | - | 2,83,631 | - | | | |
| Total (A) | 1,00,000 | 5,51,018 | 3,00,62,000 | 1,58,56,137 | 53,175 | 8,60,712 | 1,72,719 | 4,76,55,761 | 4,38,43,332 | | | |
| B) | | | | | | | | | | | | |
| i) Utilization. Expenditure towards objective of funds | 1,00,000 | - | - | - | - | - | - | 1,00,000 | - | | | |
| ii) Capital Expenditure | - | - | - | - | - | - | - | - | - | | | |
| iii) Revenue Expenditure | - | 16,583 | 35,81,070 | 4,86,253 | - | - | - | 40,83,906 | 6,58,017 | | | |
| iv) Advance | - | - | - | 65,000 | - | - | - | 65,000 | - | | | |
| Total (B) | 1,00,000 | 16,583 | 35,81,070 | 5,51,253 | - | - | - | 42,48,906 | 6,58,017 | | | |
| Closing Balances at the year end (A-B) | - | 5,34,435 | 2,64,80,930 | 1,53,04,884 | 53,175 | 8,60,712 | 1,72,719 | 4,34,06,855 | 4,31,85,315 | | | |
| Represented by | | | | | | | | | | | | |
| Cash and Bank Balances | - | 34,435 | 2,64,80,930 | 7,42,806 | 1,601 | 28,894 | - | 2,72,88,666 | 3,04,25,575 | | | |
| Investments | - | 5,00,000 | - | 1,43,40,980 | 50,000 | 7,75,000 | 1,68,752 | 1,58,34,732 | 1,24,47,999 | | | |
| Interest accrued but not due/Receivable* | - | - | - | 2,21,097 | 1,574 | 56,818 | 3,967 | 2,83,456 | 3,11,741 | | | |
| Total | - | 5,34,435 | 2,64,80,930 | 1,53,04,883 | 53,175 | 8,60,712 | 1,72,719 | 4,34,06,854 | 4,31,85,315 | | | |


(CB Chhetri)
Deputy Registrar (I/C)

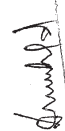

(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-2A
ENDOWMENT FUND

| 1 | Name of the Endowment Fund | Amount in Rupees | | | | | | | | | | |
|----|--|------------------|----------------------|---------------------------|-----------------|------------------|----------------------|---|------------------|----------------------|------------------|--|
| | | Opening Balance | | Additions during the year | | Total | | Expenditure on the object during the year | Closing Balance | | Total | |
| | | Endowment | Accumulated Interest | Endowment | Interest | Endowment | Accumulated Interest | | Endowment | Accumulated Interest | | |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| | | | | (3+5) | (4+6) | | | | | (10+11) | | |
| A) | | | | | | | | | | | | |
| a) | Institute of Chartered Accountants of India (ICAI) | 1,40,657 | 17,558 | - | 14,504 | 1,40,657 | 32,062 | - | 1,40,657 | - | 1,72,719 | |
| b) | Sitaram Jindal Foundation | 7,50,149 | 53,745 | - | 56,818 | 7,50,149 | 1,10,563 | - | 7,50,149 | 1,10,563 | 8,60,712 | |
| c) | Prof.Sameera Maiti Gold Medal | 50,000 | 784 | - | 2,391 | 50,000 | 3,175 | - | 50,000 | 3,175 | 53,175 | |
| d) | Prof.Sameera Maiti Distinguished Lecture Series | 5,00,000 | - 16,583 | 34,435 | 500,000 | 51,018 | 16,583 | 16,583 | 5,00,000 | 34,435 | 5,34,435 | |
| | TOTAL | 14,40,806 | 88,670 | - | 1,08,148 | 14,40,806 | 1,96,818 | 16,583 | 14,40,806 | 1,80,235 | 16,21,041 | |


(CB Chhetri)
Deputy Registrar (I/C)


(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-3

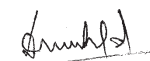
CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

| | | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|----------|---|------------------------------------|-------------------------------------|
| A | CURRENT LIABILITIES | | |
| 1 | Deposits from Staff | - | - |
| 2 | Deposits from Students | 22,65,480 | 14,31,850 |
| 3 | Sundry Creditors | | |
| a) | For Goods and Services | 14,80,37,561 | 13,00,20,844 |
| b) | Others | - | - |
| 4 | Deposit-Others (including EMD, Security Deposit) | 1,15,87,823 | 64,68,890 |
| 5 | Statutory Liabilities | | |
| a) | Overdue (GPF,TDS,WC Tax,CPF,GIS, NPS) | 11,34,384 | 23,14,229 |
| b) | Others | - | - |
| 6 | Other Current Liabilities:- | | |
| a) | Salaries | - | - |
| b) | Receipts against Sponsored projects | 4,25,00,431 | 4,79,30,343 |
| c) | Receipts against Sponsored fellowship and scholarship | 41,04,325 | 47,03,767 |
| d) | Unutilised Grants | 80,18,00,872 | 90,73,89,824 |
| e) | Grants in advance | - | - |
| f) | Other Funds | - | - |
| g) | CPF Fund | - | - |
| h) | Research & Consultancy Fund | - | - |
| i) | Chief Warden Fund | - | - |
| g) | Other Liabilities | 52,67,833 | 41,66,744 |
| | Total (A) | 1,01,66,98,709 | 1,10,44,26,491 |
| B | PROVISIONS | | |
| 1 | For Taxation | - | - |
| 2 | Gratuity | 4,72,48,022 | 4,02,55,491 |
| 3 | Superannuation Pension | - | - |
| 4 | Accumulated Leave Encashment | 5,79,15,639 | 4,29,62,278 |
| 5 | Trade Warranties/ Claims | - | - |
| 6 | Others (Interest refundable to UGC) | 1,56,78,064 | - |
| | Total (B) | 12,08,41,725 | 8,32,17,769 |
| | Total (A+B) | 1,13,75,40,434 | 1,18,76,44,260 |



(CB Chhetri)
Deputy Registrar (I/C)



(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-3A


SPONSORED PROJECTS

Amount in Rupees

| Sl No | Name of Project | Opening Balance | | Receipts/ Recoveries during the year | Total | Expenditure during the year | Closing Balance | |
|-------|--|-----------------|-------|--|-----------|-----------------------------------|-----------------|-------|
| | | Credit | Debit | | | | Credit | Debit |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| A | Dept. of Science and Technology | | | | | | | |
| a.1 | Macuna Project NS-1 | 2,318 | | 65 | 2,383 | 2,383 | - | |
| a.2 | Himalayan Cryosphere (UL) | 15,448 | | 13,966 | 29,414 | 15,071 | 14,343 | |
| a.3 | Large Cardamom (DP) | 2,702 | | 76 | 2,778 | 2,778 | - | |
| a.4 | Fermented Milk (JPT) | 2,22,145 | | 5,07,193 | 7,29,338 | 7,27,214 | 2,124 | |
| a.5 | Hot Spring of Sikkim (NT) | 1,757 | | 10,314 | 12,071 | - | 12,071 | |
| a.6 | Assessment of Carbon sequeg.(NB Devi) | 4,72,472 | | 20,19,537 | 24,92,009 | 19,25,255 | 5,66,754 | |
| a.7 | Transcriptome Profiling (SG) | 3,88,143 | | 1,62,204 | 5,50,347 | 5,46,851 | 3,496 | |
| a.8 | Eyes reval Thinking Pattern (S.Mas) | 3,34,611 | | 6,310 | 3,40,921 | 3,40,921 | - | |
| a.9 | Carbohydrate Based Diversity (BGR) | 2,91,422 | | 8,39,421 | 11,30,843 | 8,95,508 | 2,35,335 | |
| a.10 | Human Leukoctye antigen (BS) | 1,26,716 | | 8,53,458 | 9,80,174 | 7,69,262 | 2,10,912 | |
| a.11 | DST (Dr. S maheswari) | 1,62,807 | | 1,65,889 | 3,28,696 | 2,73,266 | 55,430 | |
| a.12 | DST Dr Anand pariyar | 30,01,830 | | 7,81,507 | 37,83,337 | 31,70,657 | 6,12,680 | |
| a.13 | DST DR. Karma Diki Bhutia | 6,22,687 | | 15,21,441 | 21,44,128 | 16,89,867 | 4,54,261 | |
| a.14 | DST (Dr. Sudarshan Tamang)(SNICB) | 5,36,068 | | 8,56,675 | 13,92,743 | 7,62,237 | 6,30,506 | |
| a.15 | DST (Dr. Sudarshan Tamang)(DBFQ) | 84,460 | | 7,19,688 | 8,04,148 | 3,95,532 | 4,08,616 | |
| a.16 | DST-INSPIRE Camp (Dr. AK. Mishra) | | | 8,41,428 | 8,41,428 | 6,93,877 | 1,47,551 | |
| a.17 | DST-Cardamom (Dr. Niladri Bag) | | | | | | - | |
| a.18 | SERB (Dr. Ajay Tripathi) | | | | | | - | |
| a.19 | SERB-HNA (Dr. Bisu Singh) | | | | | | - | |
| a.20 | DST-SERB-National Conference | | | | | | - | |
| a.21 | DST-FIST (Dr. SK Rai) | | | 49,18,752 | 49,18,752 | 1,98,930 | 47,19,822 | |
| a.22 | DST-QUANTUM MEM (Dr. Ajay) | | | 28,55,946 | 28,55,946 | 2,89,957 | 25,65,989 | |
| a.23 | DST-SRMP (Dr. K Birla) | | | 5,88,191 | 5,88,191 | 4,82,050 | 1,06,141 | |
| a.24 | DST-TAKYDROMUS (Dr. Basundhara) | | | 9,72,159 | 9,72,159 | 1,00,000 | 8,72,159 | |
| a.25 | DST-SERB-TPCNUP (Dr. A Tiwari) | | | 40,20,452 | 40,20,452 | - | 40,20,452 | |
| a.26 | DST-SERB-Seminar (Prof. JP Tamang) | 1,75,000 | | - | 1,75,000 | 1,75,000 | - | |

| B | Dept. of BioTechnology | 511 | | 16 | 527 | 527 | |
|------|--------------------------------------|--------------------|----------|--------------------|--------------------|--------------------|--------------------|
| b.1 | Macunna Project NS-2 | 1,35,658 | | 55,104 | 1,90,762 | 1,90,762 | - |
| b.2 | SU-DPMS | 10,658 | | 324 | 10,982 | 10,982 | - |
| b.3 | SU-DBT-NER-BPMC | 1,99,859 | | 2,341 | 2,02,200 | 2,01,918 | 282 |
| b.4 | Marcha Diversity | 4,68,350 | | 5,15,379 | 9,83,729 | 8,82,759 | 1,00,970 |
| b.5 | DBT (JP Tamang) | 3,93,426 | | 6,71,462 | 10,64,888 | 5,52,180 | 5,12,708 |
| b.6 | DBT (N.Satnarayan) | 1,99,667 | | 1,79,062 | 3,78,729 | 1,52,592 | 2,26,137 |
| b.7 | DBT (N.Thakur) | 29,68,985 | | 7,71,969 | 37,40,954 | 34,38,717 | 3,02,237 |
| b.8 | DBT Dr. B.G.Roy | 8,53,427 | | 13,44,600 | 21,98,027 | 7,27,403 | 14,70,624 |
| b.9 | DBT. Dr Laxuman Sharma -01 | 11,73,945 | | 55,581 | 12,29,526 | 9,62,664 | 2,66,862 |
| b.10 | DBT Dr. J.P.Tamang (Food Fermenting) | | | | | | |
| b.11 | DBT-AIST (Prof. JP Tamang) | | | | | | |
| b.12 | DBT-NER (Prof. Sathyanarayana) | | | | | | |
| b.13 | DBT-PGA-2018 (Prof. JP Tamang) | | | | | | |
| b.14 | DBT-BANNANA (Dr. Laxuman Sharma) | | | 21,88,790 | 21,88,790 | 3,70,588 | 18,18,202 |
| b.15 | BDBT-DIA Centre (Prof. Tamang) | | | 40,40,019 | 40,40,019 | 28,85,972 | 11,54,047 |
| b.16 | DBT-PGA (Prof. JP Tamang) | | | 25,04,925 | 25,04,925 | 20,93,934 | 4,10,991 |
| b.18 | DBT-ELUCIDATING (Dr. Arun Chettri) | | | 12,01,760 | 12,01,760 | - | 12,01,760 |
| | Balance C/f to next page.. | 1,28,45,072 | - | 3,61,86,004 | 4,90,31,076 | 2,59,27,614 | 2,31,03,462 |
| | | | | | | | - |


 (CB Chhetri)
 Deputy Registrar (I/C)


 (Debasish Pal)
 Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-3A

SPONSORED PROJECTS

Amount in Rupees

| Sl No | Name of Project | Opening Balance | | Receipts/ Recoveries during the year | Total | Expenditure during the year | Closing Balance | |
|----------|--|--------------------|----------|--------------------------------------|--------------------|-----------------------------|--------------------|----------|
| | | Credit | Debit | | | | Credit | Debit |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | Balance b/f from previous page.. | 1,28,45,072 | - | 3,61,86,004 | 4,90,31,076 | 2,59,27,614 | 2,31,03,462 | - |
| C | <u>International Project</u> | | | | | | | |
| c.1 | IUCN MC-01 | 12,840 | | 354 | 13,194 | 13,194 | - | |
| c.2 | GRDHFL VHCR CABI | 4,627 | | 1,41,904 | 1,46,531 | 72,216 | 74,315 | |
| c.3 | SU/2015/COCOON | 98,588 | | 3,670 | 1,02,258 | 36,190 | 66,068 | |
| c.4 | ICIMOD VK-01 | 8,45,299 | | 44,038 | 8,89,337 | 51,797 | 8,37,540 | |
| c.5 | ASEAN (Dr. Nidhi Saxena) | | | 2,37,500 | 2,37,500 | 1,01,834 | 1,35,666 | |
| D | <u>University Grants Commission</u> | | | | | | | |
| d.1 | UGC-DAE/2012/CRS-68 | 3,309 | | 149 | 3,458 | - | 3,458 | |
| d.2 | UGC Vimal Khawas -Disaster Management | 15,383 | | 285 | 15,668 | 15,668 | - | |
| d.3 | UGC Maj Pro-Str Res Con Lit N-E | - | | | | | | |
| d.4 | SU/StartupGrant/UGC/BC/2013 | 14,848 | | 589 | 15,437 | 15,437 | - | |
| d.5 | SU/2015//UGC/STARTUPGrant | 2,390 | | 98 | 2,488 | - | 2,488 | |
| d.6 | SU/2015/UGC/START UP Grant | 2,493 | | 59 | 2,552 | 2,552 | - | |
| d.7 | SU/2015/UGC/START UP Grant | 1,65,592 | | 3,166 | 1,68,758 | 1,30,000 | 38,758 | |
| d.8 | SU/2015/UGC/START UP Grant | 52,082 | | 926 | 53,008 | 53,008 | - | |
| d.9 | SU/2015/UGC/START UP Grant | 4,46,799 | | 18,463 | 4,65,262 | - | 4,65,262 | |
| d.10 | UGG-Dr AS Chandel | 424 | | 16 | 440 | - | 440 | |
| d.11 | CEL-Samar Sinha | 13,05,813 | | 1,01,85,334 | 1,14,91,147 | 56,61,837 | 58,29,310 | |
| d.12 | ESLITLS SUJATA UPADHYAY-01 | 3,36,833 | | 3,94,465 | 7,31,298 | 3,04,272 | 4,27,026 | |
| | Total | 1,61,52,392 | - | 4,72,17,020 | 6,33,69,412 | 3,23,85,619 | 3,09,83,793 | - |


SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-3A
SPONSORED PROJECTS

| Sl No | Name of Project | Opening Balance | | Receipts/ Recoveries during the year | Total | Expenditure during the year | Closing Balance | | |
|-------|-----------------------------------|-----------------|-------|---|-------------|-----------------------------------|-----------------|-------|---|
| | | Credit | Debit | | | | Credit | Debit | |
| | | | | | | | | | 3 |
| 1 | 2 | | | | | | | | |
| E | Balance b/ f from previous page.. | 1,61,52,392 | - | 4,72,17,020 | 6,33,69,412 | 3,23,85,619 | 3,09,83,793 | - | |
| | Domestic Project | | | | | | | | |
| e.1 | Tea Board | 3,18,141 | | 13,146 | 3,31,287 | - | 3,31,287 | | |
| e.2 | FFC GOI RK-1 | 19,724 | | 559 | 20,283 | 20,283 | - | | |
| e.3 | NMHS DHANI R.CHETTRI-01 | 27,37,060 | | 53,285 | 27,90,345 | 22,81,541 | 5,08,804 | | |
| e.4 | NMHS(Dr. Bhoj Kr. Acharya) | 1,47,17,509 | | 4,32,895 | 1,51,50,404 | 1,23,52,898 | 27,97,506 | | |
| e.4 | NSS Cell | 3,74,726 | | 13,535 | 3,88,261 | 59,876 | 3,28,385 | | |
| e.5 | Other Projects | 1,01,83,201 | | 30,51,370 | 1,32,34,571 | 1,29,45,482 | 2,89,090 | | |
| e.6 | HUC Project (S.K.Rai) | 1,570 | | 282 | 1,852 | 1,852 | - | | |
| e.7 | NMHS-BIO CONTROL (Dr. N Bag) | | | 6,35,636 | 6,35,636 | 3,83,116 | 2,52,520 | | |
| e.8 | NMHS-CONSERVATION (Dr. Laxuman) | | | 43,42,756 | 43,42,756 | 37,42,974 | 5,99,782 | | |
| e.9 | NMHS-HIMALAYAN (Dr. N Bag) | | | 23,09,847 | 23,09,847 | 9,47,574 | 13,62,273 | | |
| F | ICSSR | | | | | | | | |
| f.1 | ICSSR (DrS Panda) | 33,685 | | 3,66,372 | 4,00,057 | 2,73,846 | 1,26,211 | | |
| f.2 | ICSSR N.K.THINGUJAM | 5,54,713 | | 1,47,879 | 7,02,592 | 1,20,000 | 5,82,592 | | |
| f.3 | ICSSR Rajesh Raj,SN-01 | 85,474 | | 8,06,918 | 8,92,392 | 5,93,757 | 2,98,635 | | |
| f.4 | ICSSR SWATI A.SACHDEVA-01 | 13,777 | | 2,25,536 | 2,39,313 | 2,38,491 | 822 | | |
| f.5 | ICSSR (Dr. N.K.Paswan) | 2,16,974 | | 6,06,654 | 8,23,628 | 5,88,320 | 2,35,308 | | |
| f.6 | ICSSR (Dr.Praveen K Mishra) | 3,565 | | 2,02,140 | 2,05,705 | 1,46,018 | 59,687 | | |
| f.7 | ICSSR (Dr.T.Vijay Kumar) | 79,871 | | 8,03,537 | 8,83,408 | 8,64,389 | 19,019 | | |
| f.8 | ICSSR (Dr. Manoj K. Das) | | | 1,50,000 | 1,50,000 | 52,313 | 97,687 | | |
| f.9 | ICSSR (Dr. Nidhi Saxena) | | | 80,000 | 80,000 | 80,000 | - | | |
| f.10 | ICSSR (Dr. Komal Sinha) | | | 3,53,193 | 3,53,193 | 3,36,333 | 16,860 | | |

| | | | | | | | | |
|----------|--|--------------------|----------|--------------------|---------------------|--------------------|--------------------|-----------------|
| f.11 | ICSSR (Dr. Namrata) | | | 2,45,468 | 2,45,468 | 1,56,087 | 89,381 | |
| f.12 | ICSSR-PESRYR-2018 | | | 60,000 | 60,000 | - | 60,000 | |
| f.13 | ICSSR-Waste Mgmt (Dr. K Indira) | | | 1,51,287 | 1,51,287 | 72,333 | 78,954 | |
| G | GOVT OF SIKKIM/ OTHER GOVT BODIES | | | | | | | |
| g.1 | GOS (Dr.S.A Sachdeva) | 40,497 | | 1,744 | 42,241 | - | 42,241 | |
| g.2 | GOS (Dr.Arun K Chhetri) | 12,22,401 | | 63,852 | 12,86,253 | 10,73,911 | 2,12,342 | |
| g.3 | GOS (Dr. Komal Sinha) | 2,50,000 | | | 2,50,000 | 30,000 | 2,20,000 | |
| g.4 | GOS Seminar-Economics Dept. GOS | 7,08,276 | | | 7,08,276 | 5,50,397 | 1,57,879 | |
| g.5 | Seminar-(Prof V.Rama Devi) | 41,787 | | | 41,787 | - | 41,787 | |
| g.7 | Unnat Bharat Abhiyan | 1,75,000 | | - | 1,75,000 | 71,750 | 1,03,250 | |
| g.8 | 15th Finance Commission | | | 2,65,500 | 2,65,500 | 36,137 | 2,29,363 | |
| g.9 | GOS-Farming System (Dr. Laxuman) | | | 8,72,154 | 8,72,154 | 1,43,075 | 7,29,079 | |
| g.10 | GOS-Sikkim Himalaya (Dr. Bhoj) | | | 11,96,069 | 11,96,069 | 2,175 | 11,93,894 | |
| g.11 | National Conference-RGNIYD | | | 3,52,000 | 3,52,000 | - | 3,52,000 | |
| g.12 | Seminar-ICHR (Dr. Veenu Pant) | | | 48,500 | 48,500 | 5,38,000 | | 4,89,500 |
| g.13 | NFCH (Prof. NK Paswan) | | | 1,00,000 | 1,00,000 | - | 1,00,000 | |
| | Total | 4,79,30,343 | - | 6,51,69,134 | 11,30,99,477 | 7,10,88,547 | 4,25,00,431 | 4,89,500 |


 (CB Chhetri)
 Deputy Registrar (I/C)


 (Debasish Pal)
 Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET


Schedule-3B
SPONSORED FELLOWSHIP AND SCHOLARSHIPS

| Sl No | Name of Sponsor | Opening Balance as on 01.04.2018 | | Transactions during the year | | Closing Balance as on 31.03.2019 | |
|-------|---|----------------------------------|--------|------------------------------|-----------|----------------------------------|----------|
| | | Credit | Debit | Credit | Debit | Credit | Debit |
| | | 3 | 4 | 5 | 6 | 3 | 4 |
| A | University Grants Commission | | | | | | |
| A.1 | Junior Research Fellowship | 626750 | | | - | 6,26,750 | |
| A.2 | Rajiv Gandhi National Fellowship | | 859329 | - | - | | 8,59,329 |
| B | Ministry (DST) | | | | | | |
| b.1 | INSPIRE | 2410244 | | 12,46,210 | 19,21,949 | 17,34,505 | |
| b.2 | Inspired fellowship ((Venkata R Muddarsu) | 344500 | | | 3,44,500 | - | |
| b.3 | Inspired fellowship(Sayak Das) | 464300 | | 3,44,000 | 4,64,300 | 3,44,000 | |
| b.4 | Inspired fellowship(Sidhant Basel)) | 157081 | | 3,44,000 | 3,19,081 | 1,82,000 | |
| b.5 | Inspired fellowship(Tanaya Srivastav) | 157081 | | 2,90,434 | 1,27,515 | 3,20,000 | |
| C | Others (Specify) | | | | | | |
| c.1 | ICSSR Fellowship | 11000 | | 2,25,000 | 2,10,000 | 26,000 | |
| c.2 | ICSSR Post Doc Fellowship(Dr.A.Hannan) | 55612 | | 9,57,620 | 10,02,755 | 10,477 | |
| c.3 | ICSSR Fellowship (Dinesh Gupta) | 96000 | | - | - | 96,000 | |
| c.4 | ICSSR Fellowship (Prajwal Chetri) | 201440 | | 1,30,001 | 3,31,441 | - | |
| c.5 | IUAC Fellowship (Dr.Archana Tiwari Project) | 81000 | | - | 80,954 | 46 | |

Amount in Rupees

| | | | | | | | |
|------|---|---------|--------|-----------|-----------|-----------|----------|
| c.6 | Sipend/ Means Cum Merit Scholarship | 98759 | | 15,624 | 75,904 | 38,479 | |
| c.7 | ICSSR Fellowship (Biplove Kuamr) | - | | 2,07,000 | 1,99,500 | 7,500 | |
| c.8 | ICSSR Fellowship (Geeta Shree Roy) | - | | 2,07,000 | 1,92,000 | 15,000 | |
| c.9 | ICSSR Fellowship (Maheema Rai) | - | | 2,07,000 | 1,02,952 | 1,04,048 | |
| c.10 | ICSSR Fellowship (Ruchita Sharma) | - | | 2,07,000 | 2,07,000 | - | |
| c.11 | ICSSR Fellowship (Sapna Pradhan) | - | | 2,07,000 | 2,07,000 | - | |
| c.12 | ICSSR Fellowship (Priyat Rai) | - | | 2,07,000 | 2,07,000 | - | |
| c.13 | ICSSR Fellowship (Rajiv Rai) | - | | 2,07,000 | 2,07,000 | - | |
| c.14 | ICSSR Fellowship (Sonam Topgay Bhutia) | - | | 2,07,000 | 2,07,000 | - | |
| c.15 | ICSSR Fellowship (Yugal Kishore Khanal) | - | | 1,03,500 | | 1,03,500 | |
| c.16 | ICSSR Post Doc Fellowship (Dr.S. Longvah) | - | | 1,78,000 | 1,78,000 | - | |
| c.17 | ICSSR Post Doc Fellowship (Dr.NR Chandra) | - | | 1,42,400 | 1,42,400 | - | |
| c.18 | ICSSR Fellowship (Smriti Prasad) | - | | 1,30,000 | - | 1,30,000 | |
| c.19 | OSWD Fellowship (Kausila Timsina) | - | | 3,66,020 | | 3,66,020 | |
| | Total | 4703767 | 859329 | 35,52,889 | 48,78,399 | 41,04,325 | 8,59,329 |


 (CB Chhetri)
 Deputy Registrar (I/C)


 (Debasish Pal)
 Finance Officer

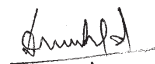
SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-3C

UNUTILISED GRANT FROM UGC,
GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Amount in Rupees

| | Current Year 31.03.2019 (Rs) | Current Year 31.03.2018 (Rs) |
|--|------------------------------------|------------------------------------|
| A Plan Grants: Government of India | | |
| Balance B/f | - | - |
| Add: Receipts during the year | - | - |
| Less: Refund | - | - |
| Less: Utilized for Revenue Expenditure | - | - |
| Less: Utilized for Capital Expenditure | - | - |
| Unutilized Carried ForwardTotal (A) | - | - |
| B UGC Grant: Plan | | |
| Balance B/f | 90,73,89,824 | 1,16,29,87,269 |
| Add: Receipts during the year | 69,81,07,000 | 53,03,03,000 |
| Less: Refund | - | - |
| Less: Utilized for Revenue Expenditure | 53,06,89,763 | 54,07,83,127 |
| Less: Utilized for Capital Expenditure | 27,30,06,189 | 24,51,17,318 |
| Unutilized Carried ForwardTotal (B) | 80,18,00,872 | 90,73,89,824 |
| C UGC Grant: Non Plan | | |
| Balance B/f | - | - |
| Add: Receipts during the year | - | - |
| Less: Refund | - | - |
| Less: Utilized for Revenue Expenditure | - | - |
| Unutilized Carried ForwardTotal (C) | | |
| D Grants from State Govt. | | |
| Balance B/f | - | - |
| Add: Receipts during the year | - | - |
| Less: Refund | - | - |
| Less: Utilized for Revenue Expenditure | - | - |
| Unutilized Carried ForwardTotal (D) | | |
| Total (A+B+C+D) | 80,18,00,872 | 90,73,89,824 |


(CB Chhetri)
Deputy Registrar (I/C)

(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-4
FIXED ASSETS

Amount in Rupees

| Sl No | Asset Heads | Rate % | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | |
|-------|------------------------------------|--------|--------------------------|---------------------|------------------|---------------------------|--------------------------|----------------------|----------------------------|---------------------------|---------------------|
| | | | Op Balance 01.04.2018 | Additions | Deductions | Cl. Balance 31.03.2019 | Op Balance 01.04.2018 | Dep. For the year | Deductions/ Adjustments | Cl. Balance 31.03.2019 | As On 31.03.2019 |
| 1 | Land | | 15,00,00,000 | | | 15,00,00,000 | - | - | - | 15,00,00,000 | 15,00,00,000 |
| 2 | Site Development | 2% | - | | | - | - | - | - | - | - |
| 3 | Buildings | 2% | 12,90,67,523 | | | 12,90,67,523 | 51,62,700 | 25,81,350 | 77,44,050 | 12,13,23,473 | 12,39,04,823 |
| 4 | Roads and Bridges | 2% | 35,841 | 57,870 | | 93,711 | 897 | 1,874 | 2,771 | 90,940 | 34,944 |
| 5 | Tubewells and Water Supply | 2% | - | | | - | - | - | - | - | - |
| 6 | Sewerage and Drainage | 2% | 93,98,712 | 17,04,011 | | 1,11,02,723 | 22,18,340 | 5,55,136 | 27,73,476 | 83,29,247 | 71,80,372 |
| 7 | Electrical Installation and Equip. | 5% | 41,37,724 | 37,720 | | 41,75,444 | 12,88,190 | 2,08,772 | 14,96,962 | 26,78,482 | 28,49,534 |
| 8 | Plant and Machinery | 5% | 35,56,09,107 | 39,74,649 | | 35,95,83,756 | 17,58,16,005 | 2,87,66,700 | 20,45,82,705 | 15,50,01,051 | 17,97,93,102 |
| 9 | Scientific and Laboratory Equip. | 8% | 99,25,935 | 2,01,690 | | 1,01,27,625 | 34,74,263 | 7,59,572 | 42,33,835 | 58,93,790 | 64,51,672 |
| 10 | Office Equipment | 7.50% | 1,13,70,858 | 2,36,741 | | 1,16,07,599 | 37,04,577 | 8,70,570 | 45,75,147 | 70,32,452 | 76,66,281 |
| 11 | Audio Visual Equipment | 7.50% | 7,10,72,971 | 8,62,961 | 24,322 | 7,19,11,610 | 7,11,19,795 | 7,91,815 | 7,19,11,610 | - | -46,824 |
| 12 | Computer and Peripherals | 20% | 8,85,94,241 | 29,74,143 | | 9,15,68,384 | 3,77,39,533 | 68,67,629 | 4,46,07,162 | 4,69,61,222 | 5,08,54,708 |
| 13 | Furniture, Fixture and Fittings | 7.50% | 75,07,058 | 78,28,836 | | 75,07,058 | 20,24,158 | 7,50,706 | 27,74,864 | 47,32,194 | 54,82,900 |
| 14 | Vehicle | 10% | 16,59,56,021 | | | 17,37,84,857 | 9,11,81,280 | 1,73,78,486 | 10,85,59,766 | 6,52,25,091 | 7,47,74,741 |
| 15 | Lib Books & Scientific Journals | 10% | 2,87,049 | | | 2,87,049 | 98,667 | 28,705 | 1,27,372 | 1,59,677 | 1,88,382 |
| 16 | Sport Equipments | 10% | 11,68,656 | 3,40,042 | | 15,08,698 | 3,35,523 | 1,13,152 | 4,48,675 | 10,60,023 | 8,33,133 |
| 17 | Small Value Assets | 7.50% | 87,18,166 | | | 87,18,166 | 51,05,536 | 6,53,862 | 57,59,398 | 29,58,768 | 36,12,630 |
| 18 | Networking Assets | 7.50% | | | | | | | | | |
| | Total (A) | | 1,01,28,49,862 | 1,82,18,663 | 24,322 | 1,03,10,44,203 | 39,92,69,464 | 6,03,28,329 | 45,95,97,793 | 57,14,46,410 | 61,35,80,398 |
| 19 | Capital Work in Progress | | 25,58,08,357 | 25,19,71,721 | 61,53,455 | 50,16,26,623 | - | - | - | 50,16,26,623 | 25,58,08,357 |
| | Total (B) | | 25,58,08,357 | 25,19,71,721 | 61,53,455 | 50,16,26,623 | - | - | - | 50,16,26,623 | 25,58,08,357 |
| 20 | Computer Software | 40% | 82,48,180 | 12,744 | | 82,60,924 | 78,56,506 | 3,96,771 | 82,53,277 | 7,647 | 3,91,674 |
| 21 | E. Journals | 40% | 2,22,60,448 | 28,03,061 | 1,72,092 | 2,48,91,417 | 1,80,75,936 | 51,33,643 | 2,32,09,579 | 16,81,838 | 41,84,512 |
| 22 | Patents | | | | | | | | | | |
| | Total (C) | | 3,05,08,628 | 28,15,805 | 1,72,092 | 3,31,52,341 | 2,59,32,442 | 55,30,414 | 3,14,62,856 | 16,89,485 | 45,76,186 |
| | Total (A+B+C) | | 1,29,91,66,847 | 27,30,06,189 | 63,49,869 | 1,56,58,23,167 | 34,29,54,028 | 6,58,58,743 | 49,10,60,649 | 1,07,47,62,518 | 87,39,64,941 |

(CB Chhetri)
Deputy Registrar (I/C)

(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF BALANCESHEET

Schedule-4A
PLAN

Amount in Rupees

| Sl No | Asset Heads | Rate % | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | | |
|-------|------------------------------------|--------|-----------------------|---------------------|------------------|-----------------------|--------------|-------------------|-------------------------|---------------------|--------------------|-----------------------|--|---------------------|
| | | | Op Balance | Additions | Deductions | Cl. Balance | Op Balance | Dep. For the year | Deductions/ Adjustments | Cl. Balance | As On | As On | | |
| | | | 01.04.2018 | | | 31.03.2019 | 01.04.2018 | | | 31.03.2019 | 31.03.2019 | 31.03.2018 | | |
| 1 | Land | | 15,00,00,000 | | | 15,00,00,000 | | | | | | 15,00,00,000 | | |
| 2 | Site Development | 2% | - | | | - | | | | | | - | | |
| 3 | Buildings | 2% | 12,90,67,523 | | | 12,90,67,523 | | | 77,44,050 | 51,62,700 | 25,81,350 | 12,13,23,473 | | 12,39,04,823 |
| 4 | Roads and Bridges | 2% | | | | | | | | | | | | |
| 5 | Tubewells and Water Supply | 2% | 35,841 | 57,870 | | 93,711 | | | 2,771 | 897 | 1,874 | 90,940 | | 34,944 |
| 6 | Sewerage and Drainage | 2% | | | | | | | | | | | | |
| 7 | Electrical Installation and Equip. | 5% | 93,98,712 | 17,04,011 | | 1,11,02,723 | | | 27,73,476 | 22,18,340 | 5,55,136 | 83,29,247 | | 71,80,372 |
| 8 | Plant and Machinery | 5% | 41,37,724 | 37,720 | | 41,75,444 | | | 14,96,962 | 12,88,190 | 2,08,772 | 26,78,482 | | 28,49,534 |
| 9 | Scientific and Laboratory Equip. | 8% | 35,56,09,107 | 39,74,649 | | 35,95,83,756 | | | 20,45,82,705 | 17,58,16,005 | 2,87,66,700 | 15,50,01,051 | | 17,97,93,102 |
| 10 | Office Equipment | 7.50% | 99,25,935 | 2,01,690 | | 1,01,27,625 | | | 42,33,835 | 34,74,263 | 7,59,572 | 58,93,790 | | 64,51,672 |
| 11 | Audio Visual Equipment | 7.50% | 1,13,70,858 | 2,36,741 | | 1,16,07,599 | | | 45,75,147 | 37,04,577 | 8,70,570 | 70,32,452 | | 76,66,281 |
| 12 | Computer and Peripherals | 20% | 7,10,72,971 | 8,62,961 | 24,322 | 7,19,11,610 | | | 7,19,11,610 | 7,11,19,795 | 7,91,815 | - | | -46,824 |
| 13 | Furniture, Fixture and Fittings | 7.50% | 8,85,94,241 | 29,74,143 | | 9,15,68,384 | | | 4,46,07,162 | 3,77,39,533 | 68,67,629 | 4,69,61,222 | | 5,08,54,708 |
| 14 | Vehicle | 10% | 75,07,058 | | | 75,07,058 | | | 27,74,864 | 20,24,158 | 7,50,706 | 47,32,194 | | 54,82,900 |
| 15 | Lib Books & Scientific Journals | 10% | 16,59,56,021 | 78,28,836 | | 17,37,84,857 | | | 10,85,59,766 | 9,11,81,280 | 1,73,78,486 | 6,52,25,091 | | 7,47,74,741 |
| 16 | Sport Equipments | 10% | 2,87,049 | | | 2,87,049 | | | 1,27,372 | 98,667 | 28,705 | 1,59,677 | | 1,88,382 |
| 17 | Small Value Assets | 7.50% | 11,68,656 | 3,40,042 | | 15,08,698 | | | 4,48,675 | 3,35,523 | 1,13,152 | 10,60,023 | | 8,33,133 |
| 18 | Networking Assets | 7.50% | 87,18,166 | | | 87,18,166 | | | 57,59,398 | 51,05,536 | 6,53,862 | 29,58,768 | | 36,12,630 |
| | Total (A) | | 1,01,28,49,862 | 1,82,18,663 | 24,322 | 1,03,10,44,203 | | | 45,95,97,793 | 39,92,69,464 | 6,03,28,329 | 57,14,46,410 | | 61,35,80,398 |
| 19 | Capital Work in Progress | | 25,58,08,357 | 25,19,71,721 | 61,53,455 | 50,16,26,623 | | | | | | 50,16,26,623 | | 25,58,08,357 |
| | Total (B) | | 25,58,08,357 | 25,19,71,721 | 61,53,455 | 50,16,26,623 | | | | | | 50,16,26,623 | | 25,58,08,357 |
| 20 | Computer Software | 40% | 82,48,180 | 12,744 | | 82,60,924 | | | 82,53,277 | 78,56,506 | 3,96,771 | 7,647 | | 3,91,674 |
| 21 | E Journals | 40% | 2,22,60,448 | 28,03,061 | 1,72,092 | 2,48,91,417 | | | 2,32,09,579 | 1,80,75,936 | 51,33,643 | 16,81,838 | | 41,84,512 |
| 22 | Patents | | | | | | | | | | | | | |
| | Total (C) | | 3,05,08,628 | 28,15,805 | 1,72,092 | 3,31,52,341 | | | 3,14,62,856 | 2,59,32,442 | 55,30,414 | 16,89,485 | | 45,76,186 |
| | Total (A+B+C) | | 1,29,91,66,847 | 27,30,06,189 | 63,49,869 | 1,56,58,23,167 | | | 49,10,60,649 | 34,29,54,028 | 6,59,58,743 | 1,07,47,62,518 | | 87,39,64,941 |

(CB Chhetri)
Deputy Registrar (I/C)


(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF BALANCESHEET

Schedule-4B
NON PLAN

| Sl No | Asset Heads | Rate % | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | | |
|-------|-------------------------------------|--------|-----------------------|-----------|------------|------------------------|-----------------------|-------------------|-------------------------|------------------------|------------------|------------------|
| | | | Op Balance 01.01.2018 | Additions | Deductions | Cl. Balance 31.03.2019 | Op Balance 01.04.2018 | Dep. For the year | Deductions/ Adjustments | Cl. Balance 31.03.2019 | As On 31.03.2019 | As On 31.03.2018 |
| 1 | Land | | | | | | | | | | | |
| 2 | Site Development | | | | | | | | | | | |
| 3 | Buildings | | | | | | | | | | | |
| 4 | Roads and Bridges | | | | | | | | | | | |
| 5 | Tubewells and Water Supply | | | | | | | | | | | |
| 6 | Sewerage and Drainage | | | | | | | | | | | |
| 7 | Electrical Installation and Equip. | | | | | | | | | | | |
| 8 | Plant and Machinery | | | | | | | | | | | |
| 9 | Scientific and Laboratory Equip. | | | | | | | | | | | |
| 10 | Office Equipment | | | | | | | | | | | |
| 11 | Audio Visual Equipment | | | | | | | | | | | |
| 12 | Computer and Peripherals | | | | | | | | | | | |
| 13 | Furniture Fixture and Fittings | | | | | | | | | | | |
| 14 | Vehicles | | | | | | | | | | | |
| 15 | Library Books & Scientific Journals | | | | | | | | | | | |
| 16 | Small Value Assets | | | | | | | | | | | |
| | Total (A) | | | | | | | | | | | |
| 17 | Capital Work in Progress | | | | | | | | | | | |
| | Total (B) | | | | | | | | | | | |
| 18 | Computer Software | | | | | | | | | | | |
| 19 | E. Journals | | | | | | | | | | | |
| 20 | Patents | | | | | | | | | | | |
| | Total (C) | | | | | | | | | | | |
| | Total (A+B+C) | | | | | | | | | | | |


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(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-4C
INTANGIBLE ASSETS

Amount in Rupees

| Sl No | Asset Heads | Rate % | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | |
|-------|----------------------|--------|-----------------------|------------------|--------------------|------------------------|-----------------------|-------------------|-------------------------|------------------------|------------------|
| | | | Op Balance 01.04.2018 | Additions | Deductions | Cl. Balance 31.03.2019 | Op Balance 01.04.2018 | Dep. For the year | Deductions/ Adjustments | Cl. Balance 31.03.2019 | As On 31.03.2019 |
| 1 | Patents & Copyrights | 40% | - | - | - | - | - | - | - | - | - |
| 2 | Computer Software | 40% | 82,48,180 | 12,744 | 82,60,924 | 78,56,506 | 3,96,771 | - | 82,53,277 | 7,647 | 3,91,674 |
| 3 | E. Journals | 40% | 2,22,60,448 | 28,03,061 | 2,48,91,417 | 1,80,75,936 | 51,33,643 | - | 2,32,09,579 | 16,81,838 | 41,84,512 |
| | Total (A) | | 3,05,08,628 | 28,15,805 | 3,31,52,341 | 2,59,32,442 | 55,30,414 | - | 3,14,62,856 | 16,89,485 | 45,76,186 |

Schedule-4C (i)
PATENTS AND COPYRIGHTS

| Sl No | Particulars | Op Balance 01.04.2018 | Amortization | | Net Block 31.03.2019 | Net Block 31.03.2018 |
|-------|---|-----------------------|------------------|----------|----------------------|----------------------|
| | | | Additions | Gross | | |
| À | Patents Granted | - | - | - | - | - |
| 1 | Balance as on 31.03.2018 of patents obtained in Rs..... | - | (Original value) | - | - | - |
| 2 | Balance as on 31.03.2018 of patents obtained in Rs..... | - | (Original value) | - | - | - |
| 3 | Balance as on 31.03.2018 of patents obtained in Rs..... | - | (Original value) | - | - | - |
| 4 | Patents granted during the Current Year | - | - | - | - | - |
| | Total (A) | - | - | - | - | - |
| Sl No | Particulars | Op Balance 01.04.2018 | Amortization | | Net Block 31.03.2019 | Net Block 31.03.2018 |
| | | | Additions | Gross | | |
| B | Patents pending in respect of Patents applied for | - | - | - | - | - |
| 1 | Expenditure incurred during | - | - | - | - | - |
| 2 | Expenditure incurred during | - | - | - | - | - |
| 3 | Expenditure incurred during | - | - | - | - | - |
| | Total (A) | - | - | - | - | - |
| | Grand Total (A+B) | - | - | - | - | - |

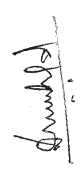
SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-4D
OTHERS

Amount in Rupees

| Sl No | Asset Heads | Rate % | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | |
|-------|-------------------------------------|--------|--------------------------|-----------|------------|---------------------------|--------------------------|-------------------|-------------------------|---------------------------|---------------------|
| | | | Op Balance 01.04.2018 | Additions | Deductions | Cl. Balance 31.03.2019 | Op Balance 01.04.2018 | Dep. For the year | Deductions/ Adjustments | Cl. Balance 31.03.2019 | As On 31.03.2019 |
| 1 | Land | | | | | | | | | | |
| 2 | Site Development | | | | | | | | | | |
| 3 | Buildings | | | | | | | | | | |
| 4 | Roads and Bridges | | | | | | | | | | |
| 5 | Tubewells and Water Supply | | | | | | | | | | |
| 6 | Sewerage and Drainage | | | | | | | | | | |
| 7 | Electrical Installation and Equip. | | | | | | | | | | |
| 8 | Plant and Machinery | | | | | | | | | | |
| 9 | Scientific and Laboratory Equip. | | | | | | | | | | |
| 10 | Office Equipment | | | | | | | | | | |
| 11 | Audio Visual Equipment | | | | | | | | | | |
| 12 | Computer and Peripherals | | | | | | | | | | |
| 13 | Furniture Fixture and Fittings | | | | | | | | | | |
| 14 | Vehicles | | | | | | | | | | |
| 15 | Library Books & Scientific Journals | | | | | | | | | | |
| 16 | Small Value Assets | | | | | | | | | | |
| | Total (A) | | | | | | | | | | |
| 17 | Capital Work in Progress | | | | | | | | | | |
| | Total (B) | | | | | | | | | | |


(CB Chhetri)
Deputy Registrar (I/C)


(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-5
INVESTMENTS FROM EARMARKED
ENDOWMENT FUNDS

Amount in Rupees

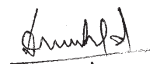
| | | Current Year 31.03.2019 (Rs) | Current Year 31.03.2018 (Rs) |
|------------------------------------|---|------------------------------------|------------------------------------|
| 1 | In Central Government Securities | - | - |
| 2 | In State Government Securities | - | - |
| 4 | Other Approved Securities | - | - |
| 3 | Shares | - | - |
| 4 | Debenture and Bonds | - | - |
| 5 | Term Deposit with Banks | 1,58,34,732 | 1,24,47,999 |
| 6 | Others (to be Specify) | - | - |
| Total (A+B+C+D) | | 1,58,34,732 | 1,24,47,999 |
| Schedule-5A | | | |
| INVESTMENTS FROM EARMARKED | | | |
| ENDOWMENT FUNDS (FUND WISE) | | | |
| 1 | SU Research Fund | 1,43,40,980 | 1,09,64,784 |
| 2 | Endowment Fund Investments-ICAI | 1,68,752 | 1,58,215 |
| 3 | Prof. Sameera Maiti Distinguish Lecture | 5,00,000 | 5,00,000 |
| 4 | Prof. Sameera Maiti Gold Medal | 50,000 | 50,000 |
| 5 | Sita Ramjindal Foundation | 7,75,000 | 7,75,000 |
| Total | | 1,58,34,732 | 1,24,47,999 |

Schedule-6

| INVESTMENTS-OTHERS | | | |
|---------------------------|----------------------------------|-----------------------|-----------------------|
| 1 | In Central Government Securities | - | - |
| 2 | In State Government Securities | - | - |
| 4 | Other Approved Securities | - | - |
| 3 | Shares | - | - |
| 4 | Debenture and Bonds | - | - |
| 5 | Term Deposit with Banks | 1,04,62,05,088 | 1,10,61,94,498 |
| 6 | Others (On LC a/c) | 79,00,000 | - |
| Total | | 1,05,41,05,088 | 1,10,61,94,498 |



(CB Chhetri)
 Deputy Registrar (I/C)



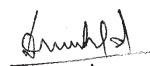
(Debasish Pal)
 Finance Officer

ANNUAL ACCOUNTS 2018-19**SCHEDULES FORMING PART OF BALANCESHEET****Schedule-7****CURRENT ASSETS***Amount in Rupees*

| | | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|---|---|------------------------------------|-------------------------------------|
| 1 | <u>Stock</u> | | |
| | a) Stores and Spares | - | - |
| | b) Loose Tools | - | - |
| | c) Publications | - | - |
| | d) Laboratory Chemicals, Comumables and glassware | 74,00,960 | 72,03,063 |
| | e) Building Materials | - | - |
| | f) Electrical Material | - | - |
| | g) Stationery | 44,81,682 | 44,50,451 |
| | h) Water supply Material | - | - |
| 2 | <u>Sundry Debtors</u> | | |
| | a) Debts outstanding for a period of six months | 1,12,34,844 | 1,15,20,434 |
| | b) Others (against project payment) | 20,38,679 | 47,62,714 |
| 3 | <u>Cash and Bank Balances</u> | | |
| | a) With Scheduled Banks | | |
| | - In current account | - | - |
| | - In term deposit account | - | - |
| | - In savings account (Appendix A) | 23,08,54,024 | 13,09,52,521 |
| | - Grant in Transit | - | - |
| | b) With Non-Scheduled Banks | | |
| | - In term deposit account | - | - |
| | - In savings account | - | - |
| | c) Cash in hand | - | 3,914 |
| 4 | Post Office Savings Account | - | - |
| | Total | 25,60,10,189 | 15,88,93,097 |



(CB Chhetri)
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Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET

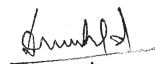
Appendix-A

Amount in Rupees

| | | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|-------------|--|------------------------------------|-------------------------------------|
| I) | Saving Account | | |
| 1 | Grants from UGC A/c | 19,08,70,852 | 8,81,81,161 |
| 2 | University receipts A/c | 4,00,180 | 7,78,016 |
| 3 | Scholarship A/c | | |
| 4 | Academic Fee Receipt A/c | 25,34,204 | 24,60,214 |
| 5 | Development (Plan) A/c | | |
| 6 | Combined Entrance Exams (CBT) A/c | | |
| 7 | UGC Plan fellowship A/c | | |
| 8 | Corpus Fund A/c (EMF) | | |
| 9 | Sponsored Projects Fund A/c | 3,36,05,982 | 3,66,02,333 |
| 10 | Sponsored Fellowship A/c | | |
| 11 | Endowment & Chair A/c (EMF) | | |
| 12 | UGC JRF Fellowship A/c (EMF) | | |
| 13 | HBA Fund A/c (EMF) | | |
| 14 | Conveyance A/c (EMF) | | |
| 15 | UGC Rajiv Gandhi National Fellowship A/C (EMF) | | |
| 16 | Academic Development Fund A/c (EMF) | | |
| 17 | Deposit A/c (Designated fund for SURAF) | 34,42,806 | 29,30,845 |
| 18 | Student Fund A/c | | |
| 19 | Student Aid Fund A/c | | |
| 20 | Plan Grants for specific schemes | | |
| II) | Current Account | - | - |
| III) | Term Deposit with Schedule Banks | 1,05,41,05,088 | 1,10,61,94,498 |
| | | 1,28,49,59,112 | 1,23,71,47,067 |



(CB Chhetri)
Deputy Registrar (I/C)



(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule-8

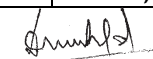
LOANS, ADVANCES AND DEPOSITS

Amount in Rupees

| | | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|------|--|------------------------------------|-------------------------------------|
| 1 | <u>Advances to Employees (Non Interest Bearing)</u> | | |
| a) | Salary | | |
| b) | Festival | 1,13,859 | 1,09,359 |
| c) | Medical Advance | | |
| d) | Others (Specify) | | |
| d.1) | Computer Advance | 1,49,510 | 1,26,270 |
| d.2) | LTC Advance | 29,47,456 | 20,39,644 |
| d.3) | Imprest Advance | 5,44,000 | 8,10,000 |
| 2 | <u>Long Term Advances to Employees (Interest Bearing)</u> | | |
| a) | Vehicle Loan | - | - |
| b) | Home Loan | - | - |
| c) | Others (Specify) | - | - |
| 3 | <u>Advances and other amounts recoverable in cash or In kind or for vale to be received</u> | | |
| a) | On Capital Account | - | 4,24,00,000 |
| b) | To Suppliers (NCC Ltd Secured advance) | 75,10,800 | 1,62,76,679 |
| c) | ICSSR Seminar (Praveen Mishra) | 20,000 | 20,000 |
| d) | SU Research Fund | 1,00,000 | 1,00,000 |
| e) | CRH | 50,000 | 50,000 |
| f) | MAKAIAS, Kolkata | - | - |
| g) | Loan to NPS a/c | 18,76,148 | - |
| h) | Loan to Project a/c | 33,780 | - |
| i) | Loan to Online Trns. a/c | 20,000 | - |
| 4 | <u>Prepaid Expenses</u> | | |
| a) | Insurance | - | - |
| b) | Other Expenses (Subscription) | - | - |
| 5 | <u>Deposits</u> | | |
| a) | Telephone | - | - |
| b) | Lease Rent | - | - |
| c) | Electricity | - | - |
| d) | AICTE, if applicable | - | - |
| f) | Others (Specify) LC margin money | - | 79,00,000 |
| f.1) | Security Deposits | - | - |
| 6 | <u>Income Accrued</u> | | |
| a) | On investments from Earmarked/ Endowment fund | 2,81,882 | 3,15,576 |
| b) | On Investments-Others | 2,39,29,676 | 4,68,33,046 |
| c) | On Loans and Advances | | |
| d) | Others (Includes income due unrealized) | | |
| 7 | <u>Other-Current assets receivable from UGC /sponsored projects</u> | | |
| a) | Debit balances in sponsored Projects | 4,89,500 | - |
| b) | Debit balances in sponsored Fellowship and Scholarship | 8,59,329 | 8,59,329 |
| c) | Grants receivable | 18,88,78,000 | 12,04,06,000 |
| d) | Other receivable from UGC FRP | 13,16,315 | 3,71,039 |
| e) | Debit balance in NPS Payable | 21,470 | - |
| 8 | <u>Claims Receivables</u> | | |
| | Total | 22,91,41,725 | 23,86,16,942 |



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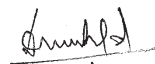
(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-9
ACADEMIC RECEIPTS

Amount in Rupees

| | | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|-----------|---|------------------------------------|-------------------------------------|
| | <u>Fees From Students</u> | | |
| A) | <u>Academics</u> | | |
| 1 | Tution Fee | 37,47,714 | 39,38,820 |
| 2 | Admission Fee | 4,89,205 | 5,84,064 |
| 3 | Enrolment Fee | - | - |
| 4 | Library Admission Fee & late fee | 5,04,610 | 4,44,960 |
| 5 | Laboratory Fee | - | - |
| 6 | Art & Craft Fee | - | - |
| 7 | Registration Fee | 1,35,040 | 91,488 |
| 8 | Alumni Fee | 90,900 | - |
| | Total (A) | 49,67,469 | 50,59,332 |
| B) | <u>Examination</u> | | |
| 1 | Admission Test Fee | - | - |
| 2 | Annual Examination Fee | 1,15,24,856 | 1,46,74,552 |
| 3 | Marksheet, Certificate Fee | 9,20,510 | 7,28,862 |
| 4 | Entrance Examination Fee | - | - |
| | Total (B) | 1,24,45,366 | 1,54,03,414 |
| C) | <u>Other Fees</u> | | |
| 1 | Identity Card Fee | 1,01,490 | 89,092 |
| 2 | Fines/ Miscellaneous fees | 76,149 | 2,16,230 |
| 3 | Medical Fee | 2,99,970 | 2,66,976 |
| 4 | Transportation Fee | - | - |
| 5 | Hostel Fee | 1,40,662 | 85,314 |
| 6 | Affiliation Fees | 2,37,990 | 3,72,565 |
| | Total (C) | 8,56,261 | 10,30,177 |
| D) | <u>Sale of Publication</u> | | |
| 1 | Sale of Admission Form | - | - |
| 2 | Sale of syllabous, Question paper,etc | - | - |
| 3 | Sale of prospectus including admission form | 32,56,099 | 15,37,850 |
| 4 | Certificate fees -Colleges | - | - |
| 5 | Migration Certificate fee | 87,700 | 1,39,000 |
| | Total (D) | 33,43,799 | 16,76,850 |
| E) | <u>Other Academic Receipts</u> | | |
| 1 | Registration for workshop, programmes | 1,19,761 | 68,000 |
| 2 | Registration fee-Colleges | 9,42,800 | 2,42,512 |
| | Total (E) | 10,62,561 | 3,10,512 |
| | | - | - |
| | Total (A to E) | 2,26,75,456 | 2,34,80,285 |


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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-10
GRANTS/ SUBSIDIES (IRRECOVERABLE GRANT RECEIVED)

Amount in Rupees

| Particulars | Govt. of India | PLAN | | Total Plan | Non Plan UGC | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|--|----------------|----------------|-----|----------------|--------------|------------------------------|-------------------------------|
| | | Plan | UGC | | | | |
| | | | | | | | |
| Balance B/f from previous year | | 90,73,89,824 | | 90,73,89,824 | | 90,73,89,824 | 1,16,29,87,269 |
| Add: Receipts during the year | | 69,81,07,000 | - | 69,81,07,000 | - | 69,81,07,000 | 53,03,03,000 |
| Total | - | 1,60,54,96,824 | | 1,60,54,96,824 | - | 1,60,54,96,824 | 1,69,32,90,269 |
| Less: Refund to UGC | - | - | - | - | - | - | - |
| Less: Utilized for Capital Expenditure (A) | | 27,30,06,189 | | 27,30,06,189 | | 27,30,06,189 | 24,51,17,318 |
| Balance | - | 27,30,06,189 | - | 27,30,06,189 | - | 27,30,06,189 | 24,51,17,318 |
| Less: Utilized for Revenue Expenditure (B) | | 53,06,89,763 | - | 53,06,89,763 | - | 53,06,89,763 | 54,07,83,127 |
| Balance C/f to next year | - | 80,18,00,872 | - | 80,18,00,872 | - | 80,18,00,872 | 90,73,89,824 |



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT


Schedule-11
INCOME FROM INVESTMENTS

Amount in Rupees

| Particulars | Earmarked/Endowment Fund | | Other Investments | |
|---|------------------------------------|-------------------------------------|------------------------------------|-------------------------------------|
| | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
| 1. Interest | | | | |
| a) Government Securities | - | - | - | - |
| b) Other Bonds / Debentures | - | - | - | - |
| 2. Interest on Term Deposits | - | - | 2,99,53,262 | 8,19,88,461 |
| 3. Income accrued but not due on Term Deposits/ interest bearing advance to employees | - | - | 2,39,29,676 | 3,24,666 |
| 4. Interest on Savings Bank Accounts | - | - | - | - |
| 5. Others (Specify) | - | - | - | - |
| 5.a) SU Research Fund | 4,67,112 | 2,52,393 | - | - |
| 5.b) Endowment Fund | 99,343 | 1,07,064 | - | - |
| | 5,66,455 | 3,59,457 | 5,38,82,938 | 8,23,13,127 |
| Transferred to Earmarked / Endowment Fund/ Refund of Int. on Investment to UGC | 5,66,455 | 3,59,457 | 3,23,263 | - |
| Balance | - | - | 5,35,59,675 | 8,23,13,127 |

Schedule-12
INTEREST EARNED

| Particulars | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|--|------------------------------------|-------------------------------------|
| 1. On Savings Account with schedule bank | 27,76,550 | 22,62,643 |
| 2. On Loans | | |
| a) Employees / Staff | - | - |
| b) Others | - | - |
| 3. Other Debtors and Other Receivables | - | - |
| Balance | 27,76,550 | 22,62,643 |


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ANNUAL ACCOUNTS 2018-19

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-13

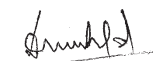
OTHER INCOME

Amount in Rupees

| | Particulars | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|----------|--|------------------------------------|-------------------------------------|
| A | Income from Land and Building | - | - |
| 1 | Hostel Room Rent | 2,95,125 | 4,67,904 |
| 2 | License Fee | 86,544 | 6,48,976 |
| 3 | Hire Charges of Auditorium/ playground /convention centre, Guest house/ Cafeteria rent etc. | 12,07,530 | 9,87,840 |
| 4 | Electricity Charges recovered | - | - |
| 5 | Water Charges recovered | - | - |
| 6 | Gym membership Fee | 59,490 | 67,231 |
| | Total (A) | 16,48,689 | 21,71,951 |
| B | Sale of Institute's publications | - | - |
| | Total (B) | - | - |
| C | Income from Holding Events | | |
| 1 | Gross receipts from annual function/ sports carnival | - | - |
| | Less: direct expenditure incurred on the annual function /sports carnival | - | - |
| 2 | Gross receipts from fetes | - | - |
| | Less: Direct expenditure incurred on the fetes | - | - |
| 3 | Gross receipts for Educational Tour | - | - |
| | Less: Direct expenditure incurred on the tours | - | - |
| 4 | Others. (Students contribution) | | |
| | Total (C) | - | - |
| D | Others | | |
| 1 | Income from Consultancy | - | - |
| 2 | RTI Fees | 1,230 | 433 |
| 3 | Income from Royalty | 475 | - |
| 4 | Sale of application form (Recruitment) | 1,27,300 | 6,04,200 |
| 5 | Misc. Receipts (Sale of tender form, waster paper, etc) | 1,28,500 | 1,15,050 |
| 6 | Profit on sale/ disposal of Assets | | |
| | a) Owned Assets | - | - |
| | b) Assets received free of cost | - | - |
| 7 | Grants/ Donations from institutions, welfare bodies and International organizations. | - | - |
| 8 | Others (Specify) | - | - |
| 8.a) | Miscellaneous receipts | 38,988 | 2,28,092 |
| 8.b) | Auction of Store items | 31,963 | 38,211 |
| 8.c) | Registration fee for Guest Lecturer | 11,200 | - |
| | Total (D) | 3,39,656 | 9,85,986 |
| | Grand Total (A to D) | 19,88,345 | 31,57,937 |



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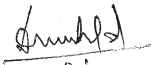
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Finance Officer

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-14
PRIOR PERIOD INCOME*Amount in Rupees*

| | Particulars | Current Year 31.03.2019 (Rs) | Previous Year 31.03.2018 (Rs) |
|---|-------------------------|------------------------------------|-------------------------------------|
| 1 | Academic Receipts | 11,16,462.00 | - |
| 2 | Income from Investments | - | - |
| 3 | Interest Earned | - | - |
| 4 | Other Income | 3,55,127 | 2,69,918 |
| | Total | 14,71,589 | 2,69,918 |


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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-15

STAFF PAYMENTS AND BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

| Particulars | Current Year 31.03.2019 (Rs) | | | Previous Year 31.03.2018 (Rs) | | |
|-------------------------------------|------------------------------------|-------------|---------------------|-------------------------------------|----------|---------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| | | | | | | |
| a) Salaries and Wages | 32,05,40,830 | | 32,05,40,830 | 32,47,59,208 | | 32,47,59,208 |
| b) Allowances and Bonus | - | | - | | | - |
| c) Contribution to provident fund | - | | - | | | - |
| d) Contribution to other fund (NPS) | 2,50,24,640 | | 2,50,24,640 | 2,24,16,996 | | 2,24,16,996 |
| e) Staff Welfare Expenses | 1,56,000 | | 1,56,000 | 1,56,000 | | 1,56,000 |
| f) Retirement and terminal benefits | 2,40,98,906 | | 2,40,98,906 | 3,29,50,011 | | 3,29,50,011 |
| g) LTC Facility | 16,16,359 | | 16,16,359 | 16,88,086 | | 16,88,086 |
| h) Medical Facility | 35,48,156 | | 35,48,156 | 42,03,506 | | 42,03,506 |
| i) Children Education Allowance | 18,44,963 | | 18,44,963 | 18,85,464 | | 18,85,464 |
| j) Honoarium | 70,000 | | 70,000 | 1,27,460 | | 1,27,460 |
| k) Others (TA/DA) | 7,68,950 | | 7,68,950 | 8,09,153 | | 8,09,153 |
| l) Payment to outsourced staff | 78,73,036 | | 78,73,036 | 65,46,819 | | 65,46,819 |
| Total | 38,55,41,840 | | 38,55,41,840 | 39,55,42,703 | | 39,55,42,703 |



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-15A
EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in Rupees

| | Particulars | Pension | Gratuity | Leave Encashment | Total |
|----|---|----------|----------------|-----------------------|-----------------------|
| | Opening Balance as on 01.04.2018 | 0 | 40255491 | 4,29,62,278.00 | 8,32,17,769.00 |
| | Add: Capitalized value of contributions received from other Organizations | 0 | 0 | - | - |
| | Total (A) | | 40255491 | 4,29,62,278.00 | 8,32,17,769.00 |
| | Less: Payments made during the year | | - | 9,95,111.00 | 9,95,111.00 |
| | Balance available as on 31.03.2018 | 0 | 40255491 | 4,29,62,278.00 | 8,32,17,769.00 |
| | Provisions required on 31.03.2019 as per actual valuation | 0 | 47248022 | 5,79,92,952.00 | 10,52,40,974.00 |
| A. | Provision to be made in the current year | 0 | 6992531 | 1,60,25,785.00 | 2,30,18,316.00 |
| B | Contribution to New Pension Scheme | 0 | 0 | - | - |
| C | Medical reimbursement to retired employees | 0 | 0 | - | - |
| D | Travel to hometown retirement | 0 | 0 | - | - |
| E | Deposit Link Insurance payment | 0 | 0 | - | - |
| | Total (A+B+C+D+E) | 0 | 6992531 | 1,60,25,785.00 | 2,30,18,316.00 |


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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-16
ACADEMIC EXPENSES

| Particulars | Current Year 31.03.2019 (Rs) | | | | Previous Year 31.03.2018 (Rs) | | Amount in Rupees Total |
|---|------------------------------------|-------------|--------------------|--------------------|-------------------------------------|--------------------|---------------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | | |
| | | | | | | Plan | |
| a) Laboratory Expenses | 50,53,533 | | 50,53,533 | 30,48,408 | | 30,48,408 | |
| b) Field Work/ Participation in Conferences | 15,23,376 | | 15,23,376 | 19,09,477 | | 19,09,477 | |
| c) Expenses on Seminars/ Workshops | 26,16,971 | | 26,16,971 | 7,83,749 | | 7,83,749 | |
| d) Payment to visiting faculty | 62,96,500 | | 62,96,500 | 68,33,045 | | 68,33,045 | |
| e) Examination | 62,69,306 | | 62,69,306 | 92,50,095 | | 92,50,095 | |
| f) Student Welfare Expenses | 10,49,893 | | 10,49,893 | 6,62,664 | | 6,62,664 | |
| g) Admission Expenses | 11,36,223 | | 11,36,223 | 6,47,208 | | 6,47,208 | |
| h) Convocation Expenses | 17,464 | | 17,464 | 14,75,088 | | 14,75,088 | |
| i) Contribution to Research Award Fund | | | - | 10,00,000 | | 10,00,000 | |
| j) Stipned/ means-cum merit scholarship | 18,36,120 | | 18,36,120 | 24,85,252 | | 24,85,252 | |
| k) Subscription Expenses | 50,000 | | 50,000 | 50,000 | | 50,000 | |
| l) Student fees refund | 1,55,257 | | 1,55,257 | 2,67,384 | | 2,67,384 | |
| m) Fellowship Non-NET | 1,43,45,687 | | 1,43,45,687 | 1,61,72,198 | | 1,61,72,198 | |
| n) Renewal of Academic Journals | 11,53,125 | | 11,53,125 | | | - | |
| p) Others (Academic Expenses) | 25,54,393 | | 25,54,393 | 46,61,908 | | 46,61,908 | |
| Total | 4,40,57,848 | | 4,40,57,848 | 4,92,46,476 | | 4,92,46,476 | |



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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-17

ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

| Particulars | Current Year 31.03.2019 (Rs) | | Previous Year 31.03.2018 (Rs) | | Total |
|---|------------------------------------|----------|-------------------------------------|----------|--------------------|
| | Plan | Non Plan | Plan | Non Plan | |
| | Total | | Total | | |
| A) Infrastructure | | | | | |
| a) Electricity and power | 40,99,615 | | 40,99,615 | | 46,68,385 |
| b) Water charges | 1,07,010 | | 1,07,010 | | 1,22,630 |
| c) Insurance/Security | 1,56,42,791 | | 1,56,42,791 | | 1,36,99,854 |
| d) Rent, rates and taxes (including property tax) | 5,88,79,672 | | 5,88,79,672 | | 5,56,25,874 |
| B) Communication | | | | | |
| e) Postage and stationery | 1,02,108 | | 1,02,108 | | 1,09,677 |
| f) Telephone, fax and Internet charges | 4,63,472 | | 4,63,472 | | 5,61,186 |
| C) Others | | | | | |
| g) Printing and Stationery (Consumption) | 33,84,524 | | 33,84,524 | | 39,63,501 |
| h) Travelling and Conveyance Expenses | 6,040 | | 6,040 | | 35,240 |
| i) Hospitality | 1,93,775 | | 1,93,775 | | 2,94,254 |
| j) Auditors Remuneration | - | | - | | - |
| k) Professional Charges | 5,19,736 | | 5,19,736 | | 9,06,849 |
| l) Advertisement and Publicity | 1,07,193 | | 1,07,193 | | 4,04,167 |
| m) Magazine & Journal Expenses | 1,31,292 | | 1,31,292 | | 1,48,242 |
| Others:- | | | | | |
| n.1) Meetings | 45,12,371 | | 45,12,371 | | 31,18,937 |
| n.2) Office/Administrative Expenses | 14,92,782 | | 14,92,782 | | 18,01,951 |
| n.3) Legal Expenses | 3,07,622 | | 3,07,622 | | 2,31,850 |
| n.4) Medical Centre Expenses | 6,83,748 | | 6,83,748 | | 7,53,276 |
| n.5) Day care Centre Expenses | | | - | | 17,700 |
| Total | 9,06,33,751 | | 9,06,33,751 | | 8,64,63,573 |


SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-18

TRANSPORTATION EXPENSES

| Particulars | Current Year 31.03.2019 (Rs) | | | | Previous Year 31.03.2018 (Rs) | | | Amount in Rupees Total |
|---|------------------------------------|-------------|------------------|------------------|-------------------------------------|------------------|------|---------------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total | | |
| | | | | | | | Plan | |
| 1 Vehicles (Owned by Institutions) | | | | | | | | |
| a) Running Expenses | 12,70,764 | | 12,70,764 | 8,08,664 | | 8,08,664 | - | 8,08,664 |
| b) Repairs and Maintenance | 1,77,617 | | 1,77,617 | 1,13,122 | | 1,13,122 | - | 1,13,122 |
| c) Insurance Expenses | 30,824 | | 30,824 | - | | - | - | - |
| 2 Vehicles taken on rent/ lease | | | | | | | | |
| a) Rent/lease expenses | 20,83,300 | | 20,83,300 | 29,95,808 | | 29,95,808 | - | 29,95,808 |
| b) Running Expenses | 10,25,906 | | 10,25,906 | 13,51,449 | | 13,51,449 | - | 13,51,449 |
| 3 Vehicle (taxi) hiring expenses | | | | | | | | |
| | | | | | | | | |
| Total | 45,88,411 | | 45,88,411 | 52,69,043 | | 52,69,043 | | 52,69,043 |


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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-19

REPAIRS AND MAINTAINENCE

| Particulars | Current Year 31.03.2019 (Rs) | | | Previous Year 31.03.2018 (Rs) | | |
|---|------------------------------------|-------------|------------------|-------------------------------------|-------------|------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| | a) Buildings | 6,48,549 | | 6,48,549 | 1,98,286 | |
| b) Furniture and Fixtures | 4,60,751 | | 4,60,751 | 66,650 | | 66,650 |
| c) Plant and Machinery | 2,75,009 | | 2,75,009 | 1,10,021 | | 1,10,021 |
| d) Office Equipments | 22,32,768 | | 22,32,768 | 10,63,985 | | 10,63,985 |
| e) Computers | 8,32,491.00 | | 8,32,491.00 | | | - |
| f) Laboratory and Scientific Equipments | 10,57,463 | | 10,57,463 | 24,30,539 | | 24,30,539 |
| g) Audio visual equipments | - | | - | | | - |
| h) Cleaning materials and services | 1,69,936 | | 1,69,936 | 2,00,961 | | 2,00,961 |
| i) Book binding charges | - | | - | | | - |
| j) Website | 1,12,228.00 | | 1,12,228.00 | | | - |
| k) Estate Maintainence | - | | - | | | - |
| l) Others (Electrical Appliances) | 25,546 | | 25,546 | 1,39,960 | | 1,39,960 |
| Total | 58,14,741 | | 58,14,741 | 42,10,402 | | 42,10,402 |



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Finance Officer

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT


Schedule-20
FINANCE COSTS

| Particulars | Current Year 31-03-19 (Rs) | | | | Previous Year 31-03-18 (Rs) | | | Amount in Rupees Total |
|---------------------|----------------------------------|----------|------------------|------------------|-----------------------------------|------------------|------------------|---------------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total | | |
| | a) Bank Charges | 24443.00 | | 24,443.00 | 36,372.00 | | 36,372.00 | |
| b) Others (specify) | - | | - | - | | - | | |
| Total | 24,443.00 | | 24,443.00 | 36,372.00 | | 36,372.00 | 36,372.00 | |

Schedule-21
OTHER EXPENSES

| Particulars | CURRENT YEAR | | | PREVIOUS YEAR | | |
|---|--|----------|-------|---------------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| | Provision for Bad and Doubtful Debts/ Adv. | | | | | |
| a) Irrecoverable balances written off. | | | | | | |
| b) Grants/Subsidies to other institutions organisations | | | | | | |
| c) Others (specify) | | | | | | |
| d) Total | | | | | | |


(CB Chhetri)
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(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-22

PRIOR PERIOD EXPENSES

Amount in Rupees

| Particulars | Current Year 31.03.2019 (Rs) | | | Previous Year 31.03.2018 (Rs) | | |
|---------------------------|------------------------------------|----------|------------------|-------------------------------------|----------|------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| | 1 Establishment Expenses | - | - | - | - | - |
| 2 Academic Expenses | - | - | - | - | - | - |
| 3 Administrative Expenses | - | - | - | - | - | - |
| 4 Transportation Expenses | - | - | - | - | - | - |
| 5 Repairs and Maintenance | - | - | - | - | - | - |
| 6 Other Expenses | 28,729.00 | - | 28,729.00 | 14,558.00 | - | 14,558.00 |
| Total | 28,729.00 | | 28,729.00 | 14,558.00 | | 14,558.00 |



(CB Chhetri)

Deputy Registrar (I/C)




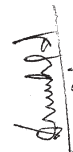
(Debasish Pal)

Finance Officer

**NPS TIER-I ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2018-19**

| | | <i>Amount in Rupees</i> | |
|---|--------------------|-------------------------------------|--------------------|
| Receipts | Amount | Payments | Amount |
| 1. Opening Balance as on 01.04.2017 | 1,31,50,850 | 1. Investments | - |
| 2. NPS Tier-I Account | | 2. Withdrawal/Remittance | 5,95,70,396 |
| a. Own Subscription | 4,90,40,306 | | |
| b. University Contribution | - | | |
| 3. Interest received on Investment | | | |
| a. Interest on saving bank a/c | 95,808 | | |
| 4. Investment Encashed | - | 3. Closing Balance as on 31.03.2018 | 27,16,568 |
| TOTAL | 6,22,86,964 | TOTAL | 6,22,86,964 |


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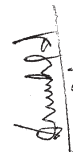

(Debasish Pal)
Finance Officer

NPS TIER-I ACCOUNT
BALANCE SHEET AS AT MARCH 31,2019

Amount in Rupees

| Amount as on 31.03.2018 | Liabilities | Amount as on 31.03.2019 | Amount as on 31.03.2018 | Assets | Amount as on 31.03.2019 |
|----------------------------|-------------------------------------|----------------------------|----------------------------|--|----------------------------|
| | NPS Tier-I Account | | | NPS Tier-I Account | |
| 2,97,730 | Opening Balance | 1,31,50,850 | | | |
| - | Less:Sub for 3/2018 | - | - | Subscription and Contribution due for 03.2018 | - |
| 4,78,20,405 | Add:Sub+U Contribution | 4,90,40,306 | - | Investment | - |
| - | Add:Interest Credited | - | - | Interest Accrued but not due | - |
| (3,50,26,946) | Less:Transferred to NSDL | (5,95,70,396) | | | |
| - | Add:Sub+UC for 3/2019 | - | | | |
| 59,661 | Excess of Income and Expenditure | 95,808 | 1,31,50,850 | Balance at Bank | 27,16,568 |
| 1,31,50,850 | TOTAL | 27,16,568 | 1,31,50,850 | TOTAL | 27,16,568 |



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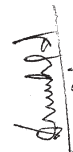

(Debasish Pal)
Finance Officer

**NPS TIER-I ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2017-18**

Amount in Rupees

| Amount 2017-18 | Expenditure | Amount 2018-19 | Amount 2017-18 | Income | Amount 2018-19 |
|----------------|--|----------------|----------------|------------------------------------|----------------|
| - | Interest Credited to Subscribers' Accounts | - | - | Interest Earned on Investment | - |
| | Bank Charges | - | 59,661 | Interest earned on savings account | 95,808 |
| 59,661 | Excess of Income over Expenditure | 95,808 | - | Less: Interest Accrued 31.03.2019 | - |
| 59,661 | TOTAL | 95,808 | 59,661 | Interest Accrued but not due | - |
| | | | | TOTAL | 95,808 |


(CB Chhetri)
Deputy Registrar (I/C)


(Debasish Pal)
Finance Officer

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS
SCHEDULE 23**SIGNIFICANT ACCOUNTING POLICIES**

1. The accounts are prepared under Historical Cost Convention unless otherwise stated and generally on the accrual method of accounting.
2. **REVENUE RECOGNITION**
 - 2.1 Fees from students, sales of admission forms, royalty and interest on savings bank account are accounted for on cash basis. Tuition fees collected separately for each semester is accounted for on cash basis.
 - 2.2 Interest on interest bearing advances to staff for House Building, Purchase of vehicles and computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of principle.
3. **FIXED ASSETS AND DEPRECIATION.**
 - 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
 - 3.2 Gifts / donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the assets. They are set up by credit to Capital Fund and merged with the Fixed Asset on the University. Depreciation is charged as rates applicable to the respective assets.
 - 3.3 Fixed Assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method at the following rates:-

| Sl.No | TANGIBLE ASSETS | RATE |
|-------|-------------------------------------|------|
| 1 | Land | 0% |
| 2 | Site Development | 0% |
| 3 | Buildings | 2% |
| 4 | Roads and Bridges | 2% |
| 5 | Tube wells and Water supply | 2% |
| 6 | Sewerage and Drainage | 2% |
| 7 | Electrical Installation and Equip. | 5% |
| 8 | Plant and Machinery | 5% |
| 9 | Scientific and Laboratory Equip. | 8% |
| 10 | Office Equipment | 7.5% |
| 11 | Audio Visual Equipment | 7.5% |
| 12 | Computer and Peripherals | 20% |
| 13 | Furniture Fixture and Fittings | 7.5% |
| 14 | Sports Equipments | 10% |
| 15 | Library Books & Scientific Journals | 10% |

| Sl.No | INTANGIBLE ASSETS (AMORTIZATION) | RATE |
|--------------|---|-------------|
| 1 | E. Journals | 40% |
| 2 | Computer Software | 40% |
| 3 | Patents | 9 years |

- 3.4 Depreciation is provided for the whole year on additions during the year.
- 3.5 Depreciation during the year is calculated on the opening gross block at the prevailing rate of depreciation upto the available net block of Asset. Where an asset is fully depreciated, it will be carried at a residual value of Re 1 in the Balance Sheet and will not be further depreciated. Thereafter depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for the asset head.
- 3.6 Assets created out of Earmarked fund and funds Sponsored Projects, where the ownership of such assets vests in the Universities are setup by credit to Capital Fund and merged with Fixed Assets of the University's. Depreciation is charged at the rates applicable to the respective rates. Assets created out of sponsored project funds where the ownership is retained by the sponsors but held and used by the University are separately disclosed in the Notes on Accounts.
- 3.7 Assets, the individual value of each of which is Rs 2,000.00 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
- 3.8 The Physical verification of assets for the F.Y 2018-19 is under progress by a three members committee.

4. INTANGIBLE ASSETS:-

- 4.1 Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.
- 4.2 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the provided. E-journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 4.3 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

5. STOCKS:

The closing stock as on 31st March 2019 of stores/ stationeries and laboratory chemicals is as per the physical verification carried out by the Departments and has been valued at cost.

6. RETIREMENT BENEFITS

National Pension System (NPS) which is a government-sponsored pension scheme launched in January 2004 for government employees has been adopted by the University whereby a percentage of basic and DA of salary is deducted from the employee and a matching amount is being contributed by the University. A provision is created every year on account of Gratuity liability and Leave Encashment liability based on valuation being done by M/S-Retban Actuarial Services.

7. EARMARKED/ENDOWMENT FUNDS

Funds received for specific purposes have been kept as Earmarked funds. The Receipt and Expenditure are accounted for on cash basis. The unspent balance is kept in the bank account.

7.1 CORPUS/CAPITAL FUND

A Capital Fund is maintained by the University. The fund is made up of the value of grants utilized for the purpose of fixed assets during the year and the excess of income over expenditure as on 31st March 2019.

The balance in the fund which is carried forward is represented by the balance in a separate Bank account, and Fixed Deposits with the Bank and Accrued interest on Fixed Deposits.

8. ENDOWMENT FUNDS

Funds received for specific purposes have been kept as Earmarked funds. The Receipt and Expenditure are accounted for on cash basis. The unspent balance of the fund is reflected by the balance in bank account.

9. GOVERNMENT AND UGC GRANTS

9.1 Government/UGC Grants are accounted on realization basis. Wherever a sanction letter for release of grant is received before 31st March and the grant is actually received in next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Government.

9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.

9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized. Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as liability in the Balance Sheet.

10. INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED

To the extent not immediately required for expenditure, the amounts available against such funds are deposited for fixed term with Banks, leaving the balance in the Savings Bank Accounts

The amount of Interest received from term deposit as well as the Interest accrued but not

received is treated as Interest Income for this Financial Year

11. SPONSORED PROJECTS

- 11.1 In respect of ongoing Sponsored Projects, the amounts received are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects". As and when expenditure is incurred / advances are paid against such projects, the respective project account is debited. Allocated overhead charges when paid are also debited from the respective project head.
- 11.2 Fellowships and Scholarships funded by University Grants Commission and other funding bodies are also accounted in the same way as Sponsored Projects. The payments which generally are disbursement of Fellowship and Scholarships are debited from the respective Fellowship/Scholarship head.
- 11.3 In cases where University itself awards the Fellowships/ Scholarships, payments are accounted as Academic expenses.

12. INCOME TAX

The income of the University is exempt from Income Tax under Section 10(23c) (iiiab) of tax is therefore made in the accounts.

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS**SCHEDULE: 24****NOTES TO ACCOUNTS**

1. Sikkim University' was established through passing an Act in the Parliament of India titled "The Sikkim University Act 2006" having its headquarters at Gangtok, Sikkim.

The Financial Statements has been prepared based on the 'format of financial statements for Central Higher Educational Institutions' as has been provided by the Ministry of Human Resource Development Department, Government of India 2015.

2. TAXATION:

The University is exempt from payment of income tax as per the provision of Section 10(23C)(iiiab) of the Income Tax Act, 1961.

3. FIXED ASSETS:

Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

Govt. of Sikkim has handed over a plot of land measuring 265.94 acres out of 300 acres and University has taken possession of it. The handing over of remaining 34.06 acres of land is in progress and expected soon. Total amount paid by the University to Government of Sikkim for Campus Land is Rs. 15.00 crores.

4. DEPRECIATION:

4.1 Depreciation on fixed assets is provided on Straight line method at the following rates:-

| Sl.No | TANGIBLE ASETS | RATE |
|-------|---|-------------|
| 1 | Land | 0% |
| 2 | Site Development | 0% |
| 3 | Buildings | 2% |
| 4 | Roads and Bridges | 2% |
| 5 | Tube wells and Water supply | 2% |
| 6 | Sewerage and Drainage | 2% |
| 7 | Electrical Installation and Equip. | 5% |
| 8 | Plant and Machinery | 5% |
| 9 | Scientific and Laboratory Equip. | 8% |
| 10 | Office Equipment | 7.5% |
| 11 | Audio Visual Equipment | 7.5% |
| 12 | Computer and Peripherals | 20% |
| 13 | Furniture Fixture and Fittings | 7.5% |
| 14 | Sports Equipments | 10% |
| 15 | Library Books & Scientific Journals | 10% |
| | Sl.No INTANGIBLE ASSETS (AMORTIZATION) | RATE |
| 1 | E. Journals | 40% |
| 2 | Computer Software | 40% |
| 3 | Patents | 9 years |

4.2 Depreciation is provided for the whole year on additions during the year.

4.3 Assets, the individual value of each of which is Rs 2,000.00 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition.

4.4 Computer software and E-Journals have been fully depreciated; hence, it has been carried forward at a residual value of Re 1 in the Balance Sheet and will not be further depreciated. Depreciation on these assets will henceforth be calculated on the additions of each year separately at the rate of depreciation applicable for these assets head.

5. CAPITAL COMMITMENT:

Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs 55 Crores which stood at Rs.70 crores in previous year.

6. PROJECT ACCOUNTS:

The project accounts have been shown in the schedules to the Financial Statements and the balance as on 31st March 2019 of each project is taken into consideration under current liabilities. Debit balances on Project Account and Sponsored Fellowship and Scholarship have been shown as receivables under Current Assets in the Balance Sheet.

7. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS:

- 7.1 In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realisation in the ordinary course, equal at least to the aggregate amount is shown in the Balance Sheet.
- 7.2 Physical verification of stores/stationary and Laboratory consumables have been carried out by respective Department as on 31st March 2019 and has been accounted for as closing stock.
- 7.3.1 Schedules I to 24 are annexed to and forms an integral part of the Balance Sheet at 31st March 2019 and the Income and Expenditure account for the year ended on that date.
- 7.3.2 Balances in two bank accounts bearing a/c no. xxxxx2625 & xxxxx2243 which were missed to be reflected till date in the Balance Sheet has been accounted for this year. Opening balances in these two bank accounts of Rs. 1,96,475/- has been treated as Prior Period Income (Academic Receipts) in the current F.Y.

8. RE-GROUPING:

Previous years' figures have been re-grouped and re-arranged wherever necessary.

9. OTHERS:

- 9.1 University started implementation of Public Financial Management System (*PFMS*) from 3rd October' 2018 onward.
- 9.2 All payments made to Architect and Project Management Consultant for construction of new campus are included in Campus Development/Capital Work – In – Progress.
- 9.3 Cash balance of Rs. 16,583/- and Rs. 1,601/- inadvertently missed to form a part of SameeraMaiti Distinguished Lecture a/c and SameeraMaiti Fold medal a/c respectively under Designated/Earmarked/Endowment Fund has been accounted for during the current F.Y.
- 9.4 Based on the instructions received from the University Grants Commission the following provisions have been created in the Balance Sheet for refund of interest earned from the grants received from UGC.
- a) Interest on Savings a/c - Rs. 70,24,132/-
- b) Interest on Term Deposits - Rs. 86,53,932/-