



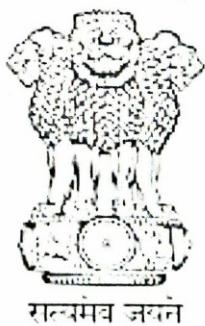
## FOREWORD

The Annual Accounts and Balance Sheet of Sikkim University for the financial year 2019-20 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 2019-20 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 within the stipulated time. 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  
02.02.2021

  
Professor Avinash Khare  
(VICE CHANCELLOR)



कर्यालय प्र. महालेखाकार , (लेखापरीक्षा )  
लेखापरीक्षा भवन, देवराली, सक्किम  
गान्तोक – 737 102

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

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No: Comm/SU/SAR-19-20/20-21/ 110

Dated: 1<sup>st</sup> February 2021

To,

The Vice Chancellor  
Sikkim University,  
6<sup>th</sup> mile, Samdur,  
Tadong, Gangtok

**Subject: Forwarding of Separate Audit Report for the year ended 31<sup>st</sup> March 2020**

Sir

This is to forward herewith the Separate Audit Report on the Accounts of the Sikkim University for the year ended 31 March 2020 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. Two 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,

Dy. Accountant General



**SEPARATE AUDIT REPORT ON THE ACCOUNTS OF  
SIKKIM UNIVERSITY, GANGTOK  
FOR THE YEAR ENDED 31 MARCH 2020**

(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 2020**

We have audited the attached Balance Sheet of Sikkim University (SU), Gangtok as on 31 March 2020 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. INCOME AND EXPENDITURE ACCOUNT

### Income

#### A1. Income from Investments (Schedule- 11)

##### Interest on term deposits – ₹ 4.16 crore

The above is overstated by ₹ 4.16 crore as the interest was earned from investment of unutilised grants-in-aid. For the year 2019-20, SU earned interest income of ₹ 5.36<sup>1</sup> crore from unutilised Grants in aid against which SU created a provision of ₹ 1.20 crore only.

This led to overstatement of Income from Investments and understatement of Current Liabilities and Provision for Refund of Interest to UGC by ₹ 4.16 crore each.

#### A2. Prior Period Expenses ₹ 0.11 crore (Schedule- 22)

The above is understated by ₹ 11.19 crore as the University failed to remit to UGC the interest earned from investment of unutilised Grants-in-aid during 2017-18 (₹ 8.20 crore) and 2018-19 (₹ 2.99 crore). University had earned interest income of ₹ 12.75 crore (₹ 8.20 crore during 2017-18 & ₹ 4.55 crore during 2018-19) from unutilised Grants-in-aid which should have been remitted to UGC. Out of ₹ 12.75 crore, University had made provisions for ₹ 1.56 crore during 2018-19.

This led to understatement of Current Liabilities and Provision for Refund of Interest to UGC and Prior Period Expenses by ₹ 11.19 crore each.

### B. Grants received during the year from Government

SU has received ₹ 66.58 crore during the year as Grant and total accumulated grant was ₹146.76 crore. Out of which, University had utilized ₹ 98.11 crore leaving an unspent grant of ₹ 48.65 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

<sup>1</sup> ₹ 5.36 crore = ₹ 4.16 crore + ₹ 1.20 crore



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 2020; and
- (b) in so far as it relates to the Income & Expenditure Account of the Surplus for the year ended 31 March 2020.

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.

### **2. Adequacy of Internal Control System:**

Confirmation of Debtors/Loans and Advances from respective parties was not taken.

### **3. System of Physical verification of fixed assets/inventories**

Physical verification of assets for the year 2019-20 was carried out.

### **4. Regularity in payment of statutory dues**

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

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

  
Principal Accountant General (Audit),  
Sikkim, Gangtok

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2020

Amount in Rupees

<u>SOURCES OF FUNDS</u>	Sch No	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
Corpus/ Capital Fund	1	1,86,45,11,232	1,44,89,06,964
Designated/ Earmarked/ Endowment Fund	2	4,24,42,750	4,34,06,854
Current Liabilities & Provisions	3	92,16,33,902	1,13,75,40,434
<b>Total</b>		<b>2,82,85,87,884</b>	<b>2,62,98,54,252</b>
<u>APPLICATION OF FUNDS</u>			
Fixed Assets	4		
Tangible Assets		53,81,52,411	57,14,46,410
Intangible Assets		63,71,864	16,89,485
Capital Work in Progress		81,67,00,568	50,16,26,623
Investments from Earmarked / Endowment Fund	5	1,66,54,780	1,58,34,732
Long Term			
Short Term			
Investments-Others	6	94,58,14,785	1,05,41,05,088
Current Assets	7	27,96,81,367	25,60,10,189
Loans, Advances and Deposits	8	22,52,12,109	22,91,41,725
		<b>2,82,85,87,884</b>	<b>2,62,98,54,252</b>
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 31<sup>st</sup> MARCH 2020**

*Amount in Rupees*

Particulars	Sch No	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
<b>INCOME</b>			
Academic Receipts	9	2,73,73,519	2,26,75,456
Grants/ Subsidies	10	60,93,84,974	53,06,89,763
Income from Investments	11	6,44,34,062	5,35,59,675
Interest Earned	12	32,13,253	27,76,550
Other Income	13	21,51,457	19,88,345
Prior Period Income	14	5,50,380	14,71,589
<b>Total (A)</b>		<b>70,71,07,644</b>	<b>61,31,61,378</b>
<b>EXPENDITURE</b>			
Staff Payments and Benefits (Establishment Expenses)	15	42,94,25,930	38,55,41,840
Academic Expenses	16	7,24,82,163	4,40,57,848
Administrative and General Expenses	17	9,21,89,247	9,06,33,751
Transportation Expenses	18	66,26,858	45,88,411
Repairs and Maintenance	19	73,44,240	58,14,741
Finance Costs	20	2,44,112	24,443
Depreciation	4	6,89,93,682	6,58,58,743
Other Expenses	21	-	-
Prior Period Expenses	22	10,72,424	28,729
<b>Total (B)</b>		<b>67,83,78,656</b>	<b>59,65,48,506</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>			
Transfer to/ from Designated Fund		2,87,28,989	1,66,12,872
Building Fund			
Other (Specify)			
Balance being surplus/ deficit carried over to Capital Fund		2,87,28,989	1,66,12,872
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 31<sup>st</sup> MARCH 2020**

RECEIPTS	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)	PAYMENTS	Amount in Rupees	
				Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
1. Opening Balance	-	3,914	1. Expenses:	30,16,68,524	25,41,17,846
a) Cash Balances			a) Establishment Expenses	4,48,15,127	2,96,87,012
b) Cash Balances-Project	19,71,28,292	9,43,50,188	b) Academic Expenses	9,59,41,579	9,32,93,229
c) Bank Balances	3,36,05,982	3,66,02,333	c) Administrative Expenses	62,04,077	45,25,611
i) Savings Accounts			d) Transportation Expenses	68,33,394	50,96,599
ii) Project Accounts			e) Repairs and Maintenance		10,232
2. Grants received:			f) Prior period expenses		
a) From Government of India			g) Finance Cost	2,44,112	
b) From Other Sources (UGC)			2. Payments against earmarked/		
Grants for Non-recur.			Endowment fund	40,05,668	41,30,119
expenditure					
Grants for Recurring	8,20,00,000	7,11,22,000			
expenditure					
Grants for Salary	11,65,53,000	18,00,00,000	3. Payments against sponsored projects/	4,70,72,749	8,70,80,824
Grant (EWS-Recurring)	29,96,10,000	25,81,07,000	Schemes		
Grant (EWS-Salary)	19,00,000				
Receivables of FY 18-19	1,03,00,000	12,04,06,000			
	18,88,78,000	2,25,25,553			
3. Academic Receipts	2,78,66,140				
			4. Payments against sponsored fellowship	38,28,339	59,73,314
			/ Scholarships		
4. Receipts against Earmarked /	25,79,565	43,38,349			
Endowment fund					
5. Receipts against Sponsored projects/			5. Investments and deposits made		
Schemes	10,15,58,491	8,29,99,804	a) Out of Earmarked / Endowment funds	44,63,800	80,00,000
			b) Out of own funds		
6. Receipt against sponsored fellowship and scholarship	69,57,851	58,31,328	6. Term Deposits with scheduled banks	1,11,59,07,827	2,09,00,06,971
			7. Refund of grants	-	-
Balance c/f to previous page..	1,06,89,37,321	87,62,86,469	Balance c/f to previous page..	1,63,09,85,196	2,58,19,21,757

*Chhatri*  
(CB Chhetri)  
Deputy Registrar (I/C)

*Debasish Pal*  
(Debasish Pal)  
Finance Officer

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2020**

*Amount in Rupees*

RECEIPTS	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)	PAYMENTS	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
Balance b/f from previous page..					
<b>7. Income on Investments from</b>					
a) Earmarked funds					
b) Other Investments	3,89,15,349	6,41,45,082			
<b>8. Interest received on:</b>					
a) Bank Deposits	-	-			
b) Loans and Advances	89,88,427	67,30,104			
c) Savings bank account					
<b>9. Investments encashed (Earmarked)</b>	36,43,752	46,23,804			
<b>10. Term deposits with scheduled banks encashed</b>	1,22,68,81,449	2,17,40,38,854			
<b>11. Other Income (Including prior period)</b>	14,54,423	6,40,877			
<b>12. Deposits and advances</b>	13,29,317	2,81,12,052			
<b>13. Miscellaneous receipts including Statutory Receipts</b>	1,03,648	52,53,433			
14. Caution Money Deposit	6,08,432	-			
15. Any other Receipts	11,71,316	-			
<b>Total</b>	<b>2,35,20,33,434</b>	<b>3,15,98,30,675</b>			
				<b>2,35,20,33,434</b>	<b>3,15,98,30,675</b>



(Debasish Pal)  
Finance Officer

(CB Chhetri)  
Deputy Registrar (I/C)



## SCHEDULES FORMING PART OF BALANCE SHEET

## Schedule-1

## CORPUS/ CAPITAL FUND

Amount in Rupees

		Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
Add:	Balance at the begining of the year	1,44,89,06,963	1,15,92,87,902
Add:	Contribution towards Corpus/ Capital fund	-	-
Add:	Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure	37,16,81,474	27,30,06,189
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 (Vijaya)	-	-
Add:	Other Additions (Excess provisions)	1,53,66,839	-
Add:	Excess of Income over Expenditure transferred from Income and Expenditure Account	2,87,28,989	1,66,12,872
Less:	FD wrongly treated as SB A/C during F.Y. 2018-19	-1,73,033	
	<b>Balance at the year end</b>	<b>1,86,45,11,232</b>	<b>1,44,89,06,963</b>

(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 31.03.2020	Previous Year 31.03.2019
		Endowment Fund	Designated Fund	Designated Fund	Endowment Fund	Endowment Fund	ICAI		
A)	LUCA PACIOLI Endowment	Prof.Sameera Maiti Distinguish Lecture	UGC grant for Hot Spot Wi-Fi Project	SU Research Fund	Prof.Sameera Maiti Gold Medal	Sitaran Jindal Foundation			
a)	Opening Balance	2,29,363	2,64,80,930	1,50,83,787	53,175	8,60,712	1,72,719	4,34,15,121	4,28,33,212
b)	Additions during the year	1,84,500	-	15,47,743	-	-	-	17,32,243	31,49,150
c)	Income from Investments made of the funds	-	-	3,76,653	3,247	-	-	4,73,916	3,45,358
d)	Accrued interest on Investments/ Advances	6,770	34,917	9,15,186	-	51,295	-	9,25,999	2,81,882
e)	Interest on Savings Bank A/c	-	-	2,75,790	70	-	-	2,77,475	6,77,528
f)	Other Additions (Employer contribution)	1,615	-	-	-	-	-	-	-
g)	Other Additions (Advance Refund/ Settled)	-	-	70,000	-	-	-	70,000	85,000
h)	Other Additions (Payable -Sikkim University)	-	-	25,146	-	-	-	25,146	2,83,631
i)	Other Additions (Miscellaneous)	-	-	-	-	-	-	-	-
	Total (A)	4,20,633	5,70,967	2,64,80,930	1,82,94,305	56,492	9,12,007	1,84,506	4,69,19,840
B)									4,76,55,761
i)	Utilization. Expenditure towards objective of funds	-	-	-	-	-	-	-	-
ii)	Capital Expenditure	1,21,863	19,977	36,78,682	-	-	-	-	-
iii)	Revenue Expenditure	-	-	3,55,978	-	91,876	8,714	42,77,090	40,83,906
iv)	Advance	-	-	2,00,000	-	-	-	2,00,000	65,000
	Total (B)	1,21,863	19,977	36,78,682	5,55,978	-	91,876	8,714	44,77,090
	Closing Balances at the year end (A-B)	2,98,770	5,50,990	2,28,02,248	1,77,38,327	56,492	8,20,131	1,75,792	4,24,42,750
									4,34,06,855

Represented by

Cash and Bank Balances	50,990	2,28,02,248	8,05,507	2,326	8,20,131	9	2,44,81,211	2,72,88,666
Investments	5,00,000	1,56,40,980	50,000	-	1,71,800	1,66,54,780	1,58,34,732	
Interest accrued but not due/Amount Receivable* from main a/c by Gold medal	6,770	9,15,186	4,166	-	3,983	9,30,105	2,83,456	
Total	2,98,770	5,50,990	2,28,02,248	1,77,38,327	56,492	8,20,131	1,75,792	4,24,42,750
								4,34,06,854



(Debasish Pal)  
Finance Officer

(CB Chhetri)  
Deputy Registrar (I/C)



**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-2A**  
**ENDOWMENT FUND**

Amount in Rupees

1	Name of the Endowment Fund 2	Opening Balance		Additions during the year			Total (3+5)	Expenditure on the object during the year 9	Closing Balance 10	Total 12 (10+11)
		Endowment 3	Accumulated Interest 4	Endowment 5	Interest 6	Accumulated Interest 8 (4+6)				
A)	a) Institute of Chartered Accountants of India (ICAI) Sitaram Jindal Foundation	1,40,657	32,062	-	11,787	1,40,657	43,849	8,714	1,40,657	35,135
b)	Prof. Sameera Maiti Gold Medal	7,50,149	1,10,563	-	51,295	7,50,149	1,61,858	91,876	7,50,149	69,982
c)	Prof. Sameera Maiti Distinguished Lecture Series	50,000	3,175	-	3,317	50,000	6,492	-	50,000	6,492
d)	LUCA PACIOLI Dept of Commerce	5,00,000	34,435	-	36,532	5,00,000	70,967	19,977	5,00,000	50,990
e)	TOTAL	16,70,169	1,80,235	1,84,500	1,09,701	18,54,669	2,83,166	2,42,430	17,32,806	1,69,369
										19,02,175

  
 (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 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
<b>A</b>	<b>CURRENT LIABILITIES</b>		
1	Deposits from Staff	-	-
2	Deposits from Students	27,09,416	22,65,480
3	<b>Sundry Creditors:</b>		
a)	For Goods and Services	13,74,73,845	14,80,37,561
b)	Others	-	-
4	Deposit-Others (including EMD, Security Deposit)	40,78,047	1,15,87,823
5	<b>Statutory Liabilities</b>		
a)	Overdue (GPF,TDS,WC Tax,CPF, GIS, NPS)	9,96,212	11,34,384
b)	Others	-	-
6	<b>Other Current Liabilities:-</b>		
a)	Salaries	-	-
b)	Sponsored projects	9,64,56,664	4,25,00,431
c)	Sponsored fellowship and scholarship	69,40,497	41,04,325
d)	Unutilised Grants	48,65,83,424	80,18,00,872
e)	Grants in advance	-	-
f)	Security Deposit deducted from Contractors	1,41,08,960	-
g)	Alumni Asso. Fund	1,03,220	-
h)	Payable to Architects/PMC/Contactors	33,10,361	-
i)	Mess Fee payable	10,29,862	-
g)	Other Liabilities	10,500	52,67,833
h)	Receipts on account of Foreign Payments from Projects	12,53,673	-
i)	Committed Expenditure (Rent & GST on rent)	62,76,547	-
j)	Unspent balance of sponsored Seminars	2,09,725	-
k)	Penalty for delayed campus construction work (NCC Ltd)	8,91,600	-
<b>Total (A)</b>		<b>76,24,32,552</b>	<b>1,01,66,98,709</b>
<b>B</b>	<b>PROVISIONS</b>		
1	For Taxation	-	-
2	Gratuity	5,70,73,246	4,72,48,022
3	Superannuation Pension	-	-
4	Accumulated Leave Encashment	8,34,11,885	5,79,15,639
5	Trade Warranties/ Claims	-	-
6	Others (Interest refundable to UGC)	1,20,32,686	1,56,78,064
7	NPS arrear (For 8 months @ 4%)	66,83,533	-
<b>Total (B)</b>		<b>15,92,01,350</b>	<b>12,08,41,725</b>
<b>Total (A+B)</b>		<b>92,16,33,902</b>	<b>1,13,75,40,434</b>

(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	<b>Dept.of Science and Technology</b>							
a.1	Himalayan Cryosphere (UL)	14,343		6,460	20,803	-	20,803	
a.2	Fermented Milk (JPT)	2,124		3,150	5,274	-	5,274	
a.3	Hot Spring of Sikkim (NThk)	12,071		536	12,607	-	12,607	
a.4	Assessment of Carbon seqreg.(NB Devi)	5,66,754		10,520	5,77,274	5,66,791	10,483	
a.5	Transcriptome Profiling (SGh)	3,496		64	3,560	2,121	1,439	
a.6	Carbohydrate Based Diversity (BGR)	2,35,335		-	7,10,336	9,45,671	6,20,857	
a.7	Human Leukoctye antigen (BS)	2,10,912		3,03,785	5,14,697	5,12,859	1,838	
a.8	DST (S maheswari)	55,430		569	55,999	55,890	109	
a.9	DST (Anand pariyar)	6,12,680		5,64,776	11,77,456	4,95,445	6,82,011	
a.10	DST (Karma Diki Bhutia)	4,54,261		6,531	4,60,792	3,10,103	1,50,689	
a.11	DST (Sudarshan Tamang)(SNICB)	6,30,506		6,32,210	12,62,716	7,08,929	5,53,787	
a.12	DST (Sudarshan Tamang)(DBFO)	4,08,616		3,12,163	7,20,779	5,44,652	1,76,127	
a.13	DST-INSPIRE Camp (AK. Mishra)	1,47,551		-	1,47,551	83,540	64,011	
a.14	DST-FIST -Botany Dept	47,19,822		99,810	48,19,632	32,27,079	15,92,553	
a.15	DST-QUANTUM MEM (Ajay Tripathi)	25,65,989		3,36,600	29,02,589	23,63,840	5,38,749	
a.16	DST-SRMP (Dr. K Birla)	1,06,141		6,08,819	7,14,960	4,66,048	2,48,912	
a.17	DST-TAKYDROMUS (Basundhara Chetri)	8,72,159		16,701	8,88,860	8,56,400	32,460	
a.18	DST-SERB-TPCNUP (A Tripathi)	40,20,452		65,740	40,86,192	33,46,693	7,39,499	
a.19	DST-SERB-CSNEMPSH (M.Rana)	-		9,13,894	9,13,894	2,07,288	7,06,626	
a.20	DST-ICPS-NETRA (S.ROY)	-		10,18,914	10,18,914	7,35,166	2,83,748	
a.21	DST-FIST -Physics Dept	-		1,82,91,104	1,82,91,104	-	1,82,91,104	
a.22	DST-COE-Geology Dept	-		3,71,14,216	3,71,14,216	-	3,71,14,216	
a.23	DST-FIST-Zoology Dept	-		71,00,000	71,00,000	-	71,00,000	

(Debasish Pal)  
Finance Officer

(CB Chhetri)  
Deputy Registrar (I/C)



**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-3A**  
**SPONSORED PROJECTS**

		<i>Amount in Rupees</i>				
B	<u>Dept. of BioTechnology</u>					
b.1	Marcha Diversity (JPT)	282		79	361	282
b.2	DBT-Bio Inform (JP Tamang)	1,00,970		9,00,524	10,01,494	7,39,710
b.3	DBT (N.Satnaryan)	5,12,708		1,14,306	6,27,014	6,08,629
b.4	DBT (N.Thakur)	2,26,137		9,76,462	12,02,599	2,26,143
b.5	DBT (B.G.Roy)	3,02,237		7,88,994	10,91,231	3,85,127
b.6	DBT. (Laxuman Sharma)	14,70,624		1,90,902	16,61,526	6,74,921
b.7	DBT Dr. J.P.Tamang (Food Fermenting)	2,66,862		6,70,258	9,37,120	3,87,502
b.8	DBT-BANNANA ( Laxuman Sharma)	18,18,202		28,175	18,46,377	11,88,492
b.9	BDBT-DIA Centre (P Tamang)	11,54,047		24,41,552	35,95,599	20,82,973
b.10	DBT-PGA (JP Tamang)	4,10,991		2,04,022	6,15,013	6,08,306
b.11	DBT-ELUCIDATING (Arun Chettri)	12,01,760	-	29,394	12,31,154	5,96,645
b.12	DBT-Sponsored International Conference (Birla Singh)			1,00,000	1,00,000	1,00,000
	<b>Balance C/f to next page..</b>	<b>2,31,03,462</b>	<b>-</b>	<b>7,45,61,566</b>	<b>9,76,65,028</b>	<b>2,27,02,411</b>
						<b>7,49,62,617</b>
						<b>-</b>

*Chhatri*  
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*D.Pal*  
(Debasish Pal)  
Finance Officer



**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-3A**  
**SPONSORED PROJECTS**

Amount in Rupees

SI 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..	2,31,03,462	-	7,45,61,566	9,76,65,028	2,27,02,411	7,49,62,617	-
<b>C</b>	<b>International Project</b>							
c.1	GRDHFL VHCR CABI (S.Manivannan)	74,315		2,69,062	3,43,377	50,407	2,92,970	
c.2	BUET, Bangladesh Sponsored Project (Dr. Anil Kr. Mishra)			1,21,437	1,21,437		-0.14	
c.2	SU/2015/COCOON (VK)	66,068		2,349	68,417		68,417	
c.3	ICIMOD VK-01	8,37,540		29,783	8,67,323		8,67,323	
c.4	ASEAN (Nidhi Saxena)	1,35,666	-		1,35,666	93,289	42,377	

University Grants Commission								
d.1	UGC-DAE/2012/CRS-68 (A. Tiwari)	3,458		122	-	3,580	3,580	
d.2	SU/2015//UGC/STARTUP Grant (BGR)	2,488		84	2,572	2,572	-	
d.3	SU/2015//UGC/START UP Grant (NBDevi)	38,758		402	39,160	39,160	-	
d.4	SU/2015//UGC/START UP Grant (ThRS)	4,65,262		12,377	4,77,639	4,77,639	-	
d.5	UGC-AS Chandel	440		456	456	-	14,40,105	
d.6	CEL-Samar Sinha	58,29,310		1,52,850	59,82,160	45,42,055	1,64,698	
d.7	ESLITLS SUJATA UPADHYAY	4,27,026		7,107	4,34,133	2,69,435		
	<b>Total</b>	<b>3,09,83,793</b>	-	<b>7,51,57,155</b>	<b>10,61,40,948</b>	<b>2,82,98,405</b>	<b>7,78,42,543</b>	-

  
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 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	Debit 9
		Credit 3	Debit 4					
1	2	3	4	5	6	7	8	9
	Balance b/f from previous page..	3,09,83,793	-	7,51,57,155	10,61,40,948	2,82,98,405	7,78,42,543	-
<b>E</b>	<b>Domestic Project</b>							
e.1	Tea Board(Horticulture)	3,31,287		11,781	3,43,068	-	3,43,068	
e.2	NMHS (D R Chetri)	5,08,804		14,211	5,23,015	1,60,913	3,62,102	
e.3	NMHS(Bhoj Kr. Acharya)	27,97,506		1,02,89,328	1,30,86,834	79,17,807	51,69,027	
e.4	NSS Cell (N Saxena)	3,28,385		1,66,725	4,95,110	95,674	3,99,436	
e.4	Other Projects	2,89,090		-	2,89,090	-	2,89,090	
e.5	NMHS-BIO CONTROL (N Bag)	2,52,520		2,75,526	5,28,046	3,10,321	2,17,725	
e.6	NMHS-CONSERVATION (Laxuman Sharma)	5,99,782		31,28,370	37,28,152	21,62,995	15,65,157	
e.7	NMHS-HIMALAYAN (N Bag)	13,62,273		22,12,976	35,75,249	24,30,796	11,44,453	
e.8	ICMR-TLRGene-(Bisu Singh)	-		6,64,675	6,64,675	65,032	5,99,643	
e.9	ICHR-MEDIEVAL (S.Jeev)	-		71,973	71,973	-	71,973	
e.10	NMHS-(V Khawas)	-		4,30,000	4,30,000	2,55,611	1,74,389	
e.11	INSA-MINOR PROJ.(V.Pant)	-		1,34,000	1,34,000	70,000	64,000	
<b>F</b>	<b>ICSSR</b>							
f.1	ICSSR (S Panda)	1,26,211		4,488	1,30,699	-	1,30,699	
f.2	ICSSR (N.K.Thingujam)	5,82,592		13,496	5,96,088	5,82,605	13,483	
f.3	ICSSR (Rajesh Raj.SN)	2,98,635		6,421	3,05,056	3,03,117	1,939	
f.4	ICSSR (Swati A.Sachdeva)	822		22	844	575	269	
f.5	ICSSR ( N.K.Paswan)	2,35,308		8,367	2,43,675	-	2,43,675	
f.6	ICSSR (Praveen K Mishra)	59,687		2,123	61,810	-	61,810	
f.7	ICSSR (T.Vijay Kumar)	19,019		1,62,149	1,81,168	1,80,184	984	
f.8	ICSSR-RDA (Manoj K. Das)	97,687		-	97,687	33,600	64,087	
f.9	ICSSR (Komal Sinha)	16,860		26,322	43,182	-	43,182	
f.10	ICSSR (Namrata)	89,381		1,85,382	2,74,763	1,72,143	1,02,620	
f.11	ICSSR-PESRYR-2018	60,000		-	60,000	-	60,000	
f.12	ICSSR-Waste Mgmt (K Indira)	78,954		94,080	1,73,034	1,45,001	28,033	
f.13	ICSSR-IMPRESS (M.Choubey)	-		3,24,246	3,24,246	2,42,065	82,181	



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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-3A**  
**SPONSORED PROJECTS**

G	GOVT OF SIKKIM/OTHER GOVT BODIES	Amount in Rupees
g.1	GOS (S A Sachdeva)	42,241
g.2	GOS (Arun K Chhetri)	2,12,342
g.3	GOS (Komal Sinha)	2,20,000
g.4	GOS Seminar-Economics Dept. GOS	1,57,879
g.5	Seminar-(V.Rama Devi)	41,787
g.7	Unnat Bharat Abhiyan	1,03,250
g.8	GOS-Farming System (Laxuman Sharma)	7,29,079
g.9	GOS-Sikkim Himalaya (Bhoj K Acharya)	11,93,894
g.10	National Conference-(RGNIYD)	3,52,000
g.11	Seminar-ICHR (Veenu Pant)	4,89,500
g.12	NFCI (NK Paswan)	1,00,000
g.13	ICSSR Capacity Building (Nik Paswan)	2,88,865
g.14	Projects (UID)	-
g.15	Grant Received from RGNIYD	-
	<b>Total</b>	<b>4,25,59,933</b>
		<b>4,89,500</b>
		<b>10,15,50,622</b>
		<b>14,36,21,055</b>
		<b>4,76,53,891</b>
		<b>9,64,56,664</b>
		<b>4,89,500</b>

*Chhethri*  
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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-3B**  
**SPONSORED FELLOWSHIP AND SCHOLARSHIPS**

*Amount in Rupees*

Sl No	Name of Sponsor	Opening Balance as on 01.04.2019		Transactions during the year		Closing Balance as on 31.03.2020	
		Credit 3	Debit 4	Credit 5	Debit 6	Credit 3	Debit 4
1	<b>University Grants Commission</b> Junior Research Fellowship Rajiv Gandhi National Fellowship	6,26,750	8,59,329	-	-	6,26,750	8,59,329
A	<b>Ministry (DST)</b>						
A.1	INSPIRE (Faculty Award)	17,34,505	31,13,819	20,95,791	27,52,533		
A.2	Inspired fellowship (Sayak Das)	3,44,000	-	3,24,000	20,000		
b.1	Inspired fellowship (Siddhant Basel)	1,82,000	4,71,656	1,82,000	4,71,656		
b.2	Inspired fellowship (Tanaya Srivastav)	3,20,000	4,38,000	3,20,000	4,38,000		
b.3	Inspired Fellowship (Dipika Dutta)	-	3,95,840	2,03,000	1,92,840		
b.4	Inspired Fellowship (Ranjit K Singh)	-	3,95,840	2,61,000	1,34,840		
b.5	<b>Others (Specify)</b>	-	-	30,000	-		4,000
c.1	ICSSR Fellowship	26,000	-	-	-	10,477	
c.2	ICSSR Post Doc Fellowship (Dr. A.Hannan)	10,477	-	-	-	96,000	
c.3	ICSSR Fellowship (Dinesh Gupta)	96,000	-	-	-	1,93,000	
c.5	IUAC Fellowship (Dr. Archana Tiwari Project)	46	3,93,954	1,100	1,100	2,01,000	
c.6	Sipend / Means Cum Merit Scholarship	38,479	-	1,30,000	1,27,500	37,379	
c.7	ICSSR Fellowship (Biplove Kuamr)	7,500	15,000	1,30,000	1,05,000	10,000	
c.8	ICSSR Fellowship (Geeta Shree Roy)	15,000	1,04,048	-	1,03,500	40,000	
c.9	ICSSR Fellowship (Mahema Rai)	1,04,048	-	-	-	548	
c.10	ICSSR Fellowship (Yugal Kishore Khanal)	1,03,500	1,30,000	1,30,000	240,000	1,03,500	
c.11	ICSSR Fellowship (Smriti Prasad)	1,30,000	3,66,020	2,95,392	5,49,492	20,000	
c.12	OSWD Fellowship (Kausila Timsina)	3,66,020	-	1,30,000	-	1,11,920	
c.13	ICSSR (P.Dong)	-	-	14,13,054	-	1,30,000	
c.14	ICSSR (Kishore K.Takri) Fellowship (UIF)	-	-	-	-	14,13,054	
c.15	<b>Total</b>	41,04,325	8,59,329	75,67,555	36,09,891	69,40,497	8,63,329



*Debasish Pal*

(Debasish Pal)  
Finance Officer

*Chhatri*

(CB Chhetri)  
Deputy Registrar (I/C)



## SCHEDULES FORMING PART OF BALANCE SHEET

## Schedule-3C

## UNUTILISED GRANT FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Amount in Rupees

	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
<b>A Plan Grants: Government of India</b>		
Balance B/f	-	-
Add: Receipts during the year	-	-
Less: Refund	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
<b>Unutilized Carried ForwardTotal (A)</b>	-	-
<b>B UGC Grant: Plan</b>		
Balance B/f	80,18,00,872	90,73,89,824
Add: Receipts during the year	65,36,49,000	69,81,07,000
Add: Receipts during the year (EWS)	1,22,00,000	-
Less: Refund	-	-
Less: Utilized for Revenue Expenditure	60,93,84,974	53,06,89,763
Less: Utilized for Capital Expenditure	37,16,81,474	27,30,06,189
<b>Unutilized Carried ForwardTotal (B)</b>	48,65,83,424	80,18,00,872
<b>C UGC Grant: Non Plan</b>		
Balance B/f	-	-
Add: Receipts during the year	-	-
Less: Refund	-	-
Less: Utilized for Revenue Expenditure	-	-
<b>Unutilized Carried ForwardTotal (C)</b>		
<b>D Grants from State Govt.</b>		
Balance B/f	-	-
Add: Receipts during the year	-	-
Less: Refund	-	-
Less: Utilized for Revenue Expenditure	-	-
<b>Unutilized Carried ForwardTotal (D)</b>		
<b>Total (A+B+C+D)</b>	48,65,83,424	80,18,00,872

(CB Chhetri)  
Deputy Registrar (I/C)(Debasish Pal)  
Finance Officer

**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-4**  
**FIXED ASSETS**

*Amount in Rupees*

Sl	Asset Heads	Rate %	GROSS BLOCK			Cl. Balance 31.03.2020	Op. Balance 01.04.2019	Additions	Deductions	Cl. Balance 31.03.2020	Op. Balance 01.04.2019	Dep. For the year	Deductions/ Adjustments	Cl. Balance 31.03.2020	As On 31.03.2019	NET BLOCK As On 31.03.2020
1	Land		15,00,00,000	-	-	15,00,00,000	-	-	-	-	-	-	-	-	15,00,00,000	15,00,00,000
2	Site Development	2%	12,90,67,523	-	-	12,90,67,523	-	-	-	-	-	-	-	-	11,87,42,123	12,13,23,473
3	Buildings	2%	93,711	-	-	93,711	-	-	-	-	-	-	-	-	89,066	90,940
4	Roads and Bridges	2%	-	25,28,353	15,340	1,36,15,736	27,73,476	-	-	34,54,263	-	1,01,61,473	-	-	-	-
5	Tubewells and Water Supply	2%	-	41,75,444	41,75,444	14,96,962	2,08,772	-	-	17,05,734	-	24,69,710	-	-	-	-
6	Sewerage and Drainage	2%	-	35,95,83,756	48,12,928	36,43,96,684	20,45,82,705	-	-	23,37,34,440	-	13,06,62,244	-	-	-	-
7	Electrical Installation and Equip.	5%	-	1,11,02,723	16,51,287	1,17,78,912	42,33,835	-	-	51,17,253	-	66,61,659	-	-	-	-
8	Plant and Machinery	5%	-	35,95,83,756	8,99,782	1,25,07,381	45,75,147	-	-	55,13,201	-	69,94,180	-	-	-	-
9	Scientific and Laboratory Equip.	8%	-	1,01,27,625	1,01,28,085	8,20,39,695	7,19,11,610	-	-	20,25,617	-	7,39,37,227	-	-	-	-
10	Office Equipment	7.50%	-	1,16,07,599	9,15,68,384	9,83,14,246	4,46,07,162	-	-	73,73,568	-	4,63,33,516	-	-	-	-
11	Audio Visual Equipment	7.50%	-	7,19,11,610	67,45,862	75,07,058	75,07,162	-	-	35,25,570	-	39,81,488	-	-	-	-
12	Computer and Peripherals	20%	-	9,15,68,384	17,37,84,857	24,14,099	17,61,98,956	-	-	12,61,79,662	-	5,00,19,294	-	-	-	-
13	Furniture, Fixture and Fittings	7.50%	-	75,07,058	2,87,049	2,87,049	1,27,372	-	-	28,705	-	1,56,077	-	-	-	-
14	Vehicles	10%	-	10,08,698	5,97,234	21,05,932	4,48,675	-	-	1,57,945	-	6,06,620	-	-	-	-
15	Lib Books & Scientific Journals	10%	-	87,18,166	-	87,18,166	57,59,398	-	-	6,53,862	-	64,13,260	-	-	-	-
16	Sport Equipments	10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Small Value Assets	7.50%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Networking Assets	7.50%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (A)</b>		<b>1,03,10,44,203</b>	<b>2,97,77,630</b>	<b>15,340</b>	<b>1,06,08,06,493</b>	<b>45,95,97,793</b>	<b>6,30,56,289</b>	<b>-</b>	<b>-</b>	<b>52,26,54,082</b>	<b>53,81,52,411</b>	<b>57,14,46,410</b>			
19	Capital Work in Progress		50,16,26,623	32,90,26,130	1,61,06,480	81,45,46,273	-	-	-	-	-	-	-	81,45,46,273	50,16,26,623	
20	Campus Development		50,16,26,623	22,34,095	79,800	21,54,295	-	-	-	-	-	-	-	21,54,295		
	<b>Total (B)</b>		<b>33,12,60,225</b>	<b>1,61,86,280</b>	<b>81,67,00,568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,67,00,568</b>	<b>50,16,26,623</b>	
20	Computer Software	40%	82,60,924	3,55,11,188	23,848	82,60,924	82,53,277	7,646	-	82,60,923	-	1	-	7,647		
21	E. Journals	40%	2,48,91,417	1,06,43,619	-	2,32,09,579	59,29,747	-	-	2,91,39,326	-	63,71,863	-	16,81,838		
22	Patents		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (C)</b>		<b>3,31,52,341</b>	<b>1,06,43,619</b>	<b>23,848</b>	<b>4,37,72,112</b>	<b>3,14,62,856</b>	<b>59,37,393</b>	<b>-</b>	<b>-</b>	<b>3,74,00,249</b>	<b>63,71,864</b>	<b>16,89,485</b>			
	<b>Total (A+B+C)</b>		<b>1,56,58,23,167</b>	<b>37,16,81,474</b>	<b>1,62,25,468</b>	<b>1,9,12,79,173</b>	<b>49,10,60,649</b>	<b>6,89,93,662</b>	<b>-</b>	<b>-</b>	<b>56,00,54,331</b>	<b>1,36,12,24,943</b>	<b>1,07,47,62,518</b>			



*Debasish Pal*

(Debasish Pal)  
Finance Officer

*Om Prakash*

(CB Chhetri)  
Deputy Registrar (I/C)

**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-4A**  
**PLAN**

**Amount in Rupees**

Sl	Asset Heads	GROSS BLOCK			DEPRECIATION			NET BLOCK
		Rate %	Op Balance 01.04.2019	Additions Deductions	Cl. Balance 31.03.2020	Op Balance 01.04.2019	Dep. For the year	
								As On 31.03.2019
1	Land	15,00,00,000	-	15,00,00,000	-	-	-	15,00,00,000
2	Site Development	12,90,67,523	-	12,90,67,523	77,44,050	25,81,350	1,0B,25,400	11,87,42,123
3	Buildings	93,711	-	93,711	2,771	1,874	4,645	89,066
4	Roads and Bridges	2%	2%	2%	-	-	-	-
5	Tubewells and Water Supply	1,11,02,723	25,28,353	15,340	1,36,15,736	27,73,476	34,54,263	1,01,61,473
6	Sewerage and Drainage	5%	5%	41,75,444	41,75,444	14,96,962	2,08,772	83,29,247
7	Electrical Installation and Equip.	8%	8%	35,95,83,756	36,43,96,684	20,45,82,705	2,91,51,735	24,69,710
8	Plant and Machinery	750%	48,12,928	16,51,287	1,17,78,912	42,33,855	8,82,418	23,37,34,440
9	Scientific and Laboratory Equip.	10%	1,01,27,625	8,99,782	1,25,07,381	45,75,147	9,36,054	66,61,659
10	Office Equipment	750%	1,16,07,599	7,19,11,610	8,20,39,695	7,19,11,610	20,25,617	55,13,201
11	Audio Visual Equipment	20%	1,01,28,085	9,15,68,384	9,83,14,246	4,46,07,162	7,39,37,227	69,94,180
12	Computer and Peripherals	750%	67,45,862	75,07,058	75,07,058	27,74,864	5,19,80,730	81,02,468
13	Furniture, Fixture and Fittings	10%	24,14,099	17,37,84,857	17,61,98,956	10,85,59,766	7,50,706	4,63,33,516
14	Vehicle	10%	2,87,049	2,87,049	1,27,372	28,705	35,25,570	39,81,488
15	Lib Books & Scientific Journals	10%	15,08,698	5,97,234	21,05,932	4,48,75	1,57,945	12,61,79,662
16	Sport Equipments	750%	87,18,166	5,97,234	87,18,166	57,59,398	64,13,260	1,56,077
17	Small Value Assets	750%						1,30,972
18	Networking Assets							6,06,620
	<b>Total (A)</b>		<b>1,03,10,44,203</b>	<b>2,97,77,630</b>	<b>15,340</b>	<b>1,06,08,06,493</b>	<b>45,95,97,793</b>	<b>6,30,56,289</b>
19	Capital Work in Progress	50,16,26,623	32,90,26,130	1,61,00,480	81,45,46,273	-	-	81,45,46,273
20	Campus Development		22,34,095	79,900	21,54,295	-	-	21,54,295
	<b>Total (B)</b>		<b>50,16,26,623</b>	<b>33,12,60,225</b>	<b>1,61,86,280</b>	<b>81,67,00,568</b>	<b>-</b>	<b>81,67,00,568</b>
20	Computer Software	40%	82,60,924	3,55,11,188	82,60,924	82,53,277	7,646	82,60,923
21	E. Journals	40%	2,48,91,417	1,06,43,619	23,848	2,32,0,579	59,29,147	2,91,39,326
22	Patents							63,71,863
	<b>Total (C)</b>		<b>3,31,52,341</b>	<b>1,06,43,619</b>	<b>23,848</b>	<b>4,37,72,112</b>	<b>3,14,62,856</b>	<b>59,37,393</b>
	<b>Total (A+B+C)</b>		<b>1,56,58,23,167</b>	<b>37,16,81,474</b>	<b>1,62,25,468</b>	<b>1,92,12,79,173</b>	<b>49,10,60,649</b>	<b>6,89,93,692</b>
								<b>56,00,54,331</b>
								<b>1,36,12,24,943</b>
								<b>1,07,47,62,518</b>

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*Debasish Pal*  
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Finance Officer

**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-4B**  
**NON PLAN**

*Amount in Rupees*

Asset Heads	GROSS BLOCK				DEPRECIATION			NET BLOCK
	Rate %	Op. Balance 01.04.2019	Additions	Deductions	Cl. Balance 31.03.2020	Op. Balance 01.04.2019	Dep. For the year	
Land								
Site Development								
Buildings								
Roads and Bridges								
Tubewells and Water Supply								
Sewerage and Drainage								
Electrical Installation and Equip.								
Plant and Machinery								
Scientific and Laboratory Equip.								
Office Equipment								
Audio Visual Equipment								
Computer and Peripherals								
Furniture Fixture and Fittings								
Vehicles								
Library Books & Scientific Journals								
Small Value Assets								
<b>Total (A)</b>								
<b>Capital Work in Progress</b>								
<b>Total (B)</b>								
Computer Software								
E.Journals								
Patents								
<b>Total (C)</b>								
								<b>Total (A+B+C)</b>



(Debasish Pal)  
 Finance Officer

(CB Chhetri)  
 Deputy Registrar (I/C)



**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 01.04.2019	Additions	Deductions	Cl. Balance 31.03.2020	Op Balance 01.04.2019	Dep. For the year	Dep. Adjustments/	Cl. Balance 31.03.2020
1	Patents & Copyrights									
2	Computer Software	40%	82,60,924	-		82,60,924	82,53,277	7,646	-	7,647
3	E. Journals	40%	2,48,91,417	1,06,43,619	23,848	3,55,11,188	2,32,09,579	59,29,747	2,91,39,526	63,71,863
	<b>Total (A)</b>		<b>3,31,52,341</b>	<b>1,06,43,619</b>	<b>23,848</b>	<b>4,37,72,112</b>	<b>3,14,62,856</b>	<b>59,37,393</b>	<b>-</b>	<b>3,74,00,249</b>
										<b>63,71,864</b>
										<b>16,89,485</b>

**Schedule-4C (i)  
PATENTS AND COPYRIGHTS**

Sl No	Particulars	Op Balance 01.04.2019	Amortization		Net Block 31.03.2020	Net Block 31.03.2019
			Additions	Gross		
A	Patents Granted					
1	Balance as on 31.03.2018 of patents obtained in (Original value Rs. ....)	-	-	-	-	-
2	Balance as on 31.03.2018 of patents obtained in (Original value Rs. ....)	-	-	-	-	-
3	Balance as on 31.03.2018 of patents obtained in (Original value Rs. ....)	-	-	-	-	-
4	Patents granted during the Current Year					
	<b>Total (A)</b>				<b>-</b>	<b>-</b>
Sl No	Particulars	Op Balance 01.04.2019	Amortization		Net Block 31.03.2020	Net Block 31.03.2019
B	Patents pending in respect of Patents applied for	Op Balance 01.04.2019	Amortization			
1	Expenditure incurred during	-	-	-	-	-
2	Expenditure incurred during	-	-	-	-	-
3	Expenditure incurred during	-	-	-	-	-
	<b>Total (A)</b>				<b>-</b>	<b>-</b>
	<b>Grand Total (A+B)</b>				<b>-</b>	<b>-</b>

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*Chhatri*  
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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-4D**  
**OTHERS**



*Amount in Rupees*

Sl No	Asset Heads	Rate %	GROSS BLOCK			DEPRECIATION			NET BLOCK	
			Op Balance 01.04.2019	Additions	Deductions	Cl. Balance 31.03.2020	Op Balance 01.04.2019	Dep. For the year	Deductions/ Adjustments	Cl. Balance 31.03.2020
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									
	<b>Total (A)</b>									
17	Capital Work in Progress									
	<b>Total (B)</b>									

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## SCHEDULES FORMING PART OF BALANCE SHEET

## Schedule-5

## INVESTMENTS FROM EARMARKED ENDOWMENT FUNDS

Amount in Rupees

		Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (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	1,66,54,780	1,58,34,732
6	Others (to be Specify)	-	-
<b>Total (A+B+C+D)</b>		<b>1,66,54,780</b>	<b>1,58,34,732</b>

## Schedule-5A

INVESTMENTS FROM EARMARKED  
ENDOWMENT FUNDS (FUND WISE)

1	SU Research Fund	1,56,40,980	1,43,40,980
2	ICAI-Endowment Fund	1,71,800	1,68,752
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
6	LUCA PACIOLI-Endowment Fund	2,92,000	-
7	ALUMNI fund	-	-
<b>Total</b>		<b>1,66,54,780</b>	<b>1,58,34,732</b>

## 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	94,58,14,785	1,04,62,05,088
6	Others (On LC a/c)	-	79,00,000
<b>Total</b>		<b>94,58,14,785</b>	<b>1,05,41,05,088</b>

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## SCHEDULES FORMING PART OF BALANCE SHEET

## Schedule-7

## CURRENT ASSETS

Amount in Rupees

		Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
1	<b><u>Stock</u></b>		
a)	Stores and Spares	-	-
b)	Loose Tools	-	-
c)	Publications	-	-
d)	Laboratory Chemicals, Consumables and glassware	70,16,185	74,00,960
e)	Building Materials	-	-
f)	Electrical Material	-	-
g)	Stationery	61,28,156	44,81,682
h)	Water supply Material	-	-
2	<b><u>Sundry Debtors</u></b>		
a)	Debts outstanding for a period of six months	1,38,08,109	1,12,34,844
b)	Others (against project payment)	3,33,780	20,38,679
3	<b><u>Cash and Bank Balances</u></b>		
a)	With Scheduled Banks		
-	In current account	-	-
-	In term deposit account	-	-
-	In savings account (Appendix A)	25,23,85,182	23,08,54,024
-	Grant in Transit	-	-
b)	With Non-Scheduled Banks		
-	In term deposit account	-	-
-	In savings account	-	-
c)	Cash in hand	9,955	-
4	Post Office Savings Account	-	-
	Total	27,96,81,367	25,60,10,189

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## SCHEDULES FORMING PART OF BALANCE SHEET

## Annexure-A

Amount in Rupees

		Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
I)	<b>Saving Account</b>		
1	Grants from UGC A/c	17,34,45,867	19,08,70,852
2	University receipts A/c	13,61,588	4,00,180
3	Scholarship A/c		
4	Academic Fee Receipt A/c	2,65,51,846	25,34,204
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	4,90,77,622	3,36,05,982
10	Sponsored Fellowship A/c	10,89,436	
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)	8,58,823	34,42,806
18	Student Fund A/c		
19	Student Aid Fund A/c		
20	Plan Grants for specific schemes		-
II)	<b>Current Account</b>	-	-
III)	<b>Term Deposit with Schedule Banks</b>	94,58,14,785	1,05,41,05,088
		<b>1,19,81,99,967</b>	<b>1,28,49,59,112</b>

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## SCHEDULES FORMING PART OF BALANCE SHEET

## Schedule-8

## LOANS, ADVANCES AND DEPOSITS

Amount in Rupees

		Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
1	<b><u>Advances to Employees (Non Interest Bearing)</u></b>		
a)	Salary	-23,391	1,13,859
b)	Festival		
c)	Medical Advance		
d)	Others (Specify)		
d.1)	Computer Advance	89,420	1,49,510
d.2)	LTC Advance	35,12,424	29,47,456
d.3)	Imprest Advance	8,87,835	5,44,000
2	<b><u>Long Term Advances to Employees (Interest Bearing)</u></b>		
a)	Vehicle Loan	-	-
b)	Home Loan	-	-
c)	Others (Specify)	-	-
3	<b><u>Advances and other amounts recoverable in cash or In kind or for vale to be received</u></b>		
a)	On Capital Account	-	-
b)	To Suppliers (NCC Ltd Secured advance)	73,39,444	75,10,800
c)	ICSSR Seminar (Praveen Mishra)	20,000	20,000
d)	SU Research Fund	-	1,00,000
e)	CRH	50,000	50,000
f)	WBWM Ltd. Haldia	50,000	-
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	20,000
4	<b><u>Prepaid Expenses</u></b>		
a)	Insurance	-	-
b)	Other Expenses ( Subscription)	-	-
5	<b><u>Deposits</u></b>		
a)	Telephone	-	-
b)	Lease Rent	-	-
c)	Electricity	-	-
d)	AICTE, if applicable	-	-
f)	Others (Specify) LC margin money	-	-
f.1)	Security Deposits	-	-
6	<b><u>Income Accrued</u></b>		
a)	On investments from Earmarked/ Endowment fund	9,25,939	2,81,882
b)	On Investments-Others	5,30,22,582	2,39,29,676
c)	On Loans and Advances		
d)	Others (Includes income due unrealized)		
7	<b><u>Other-Current assets receivable from UGC /sponsored projects</u></b>		
a)	Debit balances in sponsored Projects	4,89,500	4,89,500
b)	Debit balances in sponsored Fellowship and Scholarship	8,63,329	8,59,329
c)	Grants receivable	15,54,86,000	18,88,78,000
d)	Other receivable from UGC FRP (Salary)	23,85,027	13,16,315
e)	Receivable others	5,000	21,470
f)	ICSSR-NERC (Dr. A. Verma)		
g)	Receivable from RGNIYD (Prof. Yasin)	89,000	
h)	Loan to Project a/c		
8	<b><u>Claims Receivables</u></b>		
	<b>Total</b>	<b>22,52,12,109</b>	<b>22,91,41,725</b>

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## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

## Schedule-9

## ACADEMIC RECEIPTS

Amount in Rupees

		Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
<b>A)</b>	<b>Fees From Students  </b> <b>Academics</b>		
1	Tuition Fee	55,33,260	37,47,714
2	Admission Fee	8,82,000	4,89,205
3	Enrolment Fee	-	-
4	Library Admission Fee & late fee	5,50,480	5,04,610
5	Laboratory Fee	-	-
6	Art & Craft Fee	-	-
7	Registration Fee	11,000	1,35,040
8	Alumni Fee	-	90,900
	<b>Total (A)</b>	<b>69,76,740</b>	<b>49,67,469</b>
<b>B)</b>	<b>Examination</b>		
1	Admission Test Fee	-	-
2	Annual Examination Fee (University deptts.)	24,79,040	1,15,24,856
3	Annual Examination Fee (Colleges)	52,77,167	-
4	Improvement Examination/Revaluation	12,77,500	-
5	Marksheet, Degree Certificate Fee	24,98,816	9,20,510
6	Entrance Examination Fee	-	-
	<b>Total (B)</b>	<b>1,15,32,523</b>	<b>1,24,45,366</b>
<b>C)</b>	<b>Other Fees</b>		
1	Identity Card Fee	1,11,404	1,01,490
2	Fines/ Miscellaneous fees	6,03,579	76,149
3	Medical Fee	3,30,960	2,99,970
5	Hostel Fee	1,39,960	1,40,662
6	Affiliation Fees	7,47,495	2,37,990
8	Convocation fee	9,42,284	-
	<b>Total (C)</b>	<b>28,75,682</b>	<b>8,56,261</b>
<b>D)</b>	<b>Sale of Publication</b>		
1	Sale of Admission Form	-	-
2	Sale of syllabus, Question paper,etc	-	-
3	Sale of prospectus including admission form	33,77,500	32,56,099
4	Certificate fees -Colleges	4,79,064	-
5	Migration Certificate fee	3,05,400	87,700
	<b>Total (D)</b>	<b>41,61,964</b>	<b>33,43,799</b>
<b>E)</b>	<b>Other Academic Receipts</b>		
1	Registration for workshop, programmes	9,72,910	1,19,761
2	Registration fee-Colleges	8,53,700	9,42,800
	<b>Total (E)</b>	<b>18,26,610</b>	<b>10,62,561</b>
	<b>Total (A to E)</b>	<b>2,73,73,519</b>	<b>2,26,75,456</b>

(CB Chhetri)  
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**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT**  
**Schedule-10**  
**GRANTS/ SUBSIDIES (IRRECOVERABLE GRANT RECEIVED)**

*Amount in Rupees*

Particulars	PLAN			Total Plan	Non Plan UGC	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
	Govt. of India	Plan	UGC				
Balance B/f from previous year		80,18,00,872		80,18,00,872		80,18,00,872	90,73,89,824
Add: Receipts during the year		65,36,49,000		65,36,49,000		65,36,49,000	69,81,07,000
Add: Receipts under EWS		1,22,00,000		1,22,00,000		1,22,00,000	
<b>Total</b>	-	<b>1,46,76,49,872</b>		<b>1,46,76,49,872</b>		<b>1,46,76,49,872</b>	<b>1,60,54,96,824</b>
Less: Refund to UGC	-	-		-	-	-	-
Less: Utilized for Capital Expenditure (A)		37,16,81,474		37,16,81,474		37,16,81,474	27,30,06,189
<b>Balance</b>	-	<b>37,16,81,474</b>		<b>37,16,81,474</b>		<b>37,16,81,474</b>	<b>27,30,06,189</b>
Less: Utilized for Revenue Expenditure (B)		60,93,84,974		60,93,84,974		60,93,84,974	53,06,89,763
Less: Exp. against EWS Scheme		-		-		-	
<b>Balance C/f to next year</b>	-	<b>48,65,83,424</b>		<b>48,65,83,424</b>		<b>48,65,83,424</b>	<b>80,18,00,872</b>



  
 (Debasish Pal)  
 Finance Officer

  
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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 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
<b>1. Interest</b>				
a) Government Securities	-	-	-	-
b) Other Bonds / Debentures	-	-	-	-
2. Interest on Term Deposits	-	-	4,15,98,668	2,99,53,262
3. Income accrued but not due on Term Deposits/ interest bearing advance to employees	-	-	2,90,92,906	2,39,29,676
4. Interest on Savings Bank Accounts	-	-	-	-
5. Others	-	-	-	-
5.a) SU Research Fund (Int. on Invst. Received, Accured and Int on SB)	13,46,532	10,70,742	-	-
5.b) Endowment Fund	1,09,701	97,263	-	-
	14,56,233	11,68,005	7,06,91,574	5,38,82,938
Transferred to Earmarked / Endowment Fund/ Refund of Int. on Investment to UGC	14,56,233	11,68,005	62,57,512	3,23,263
Balance	-	-	6,44,34,062	5,35,59,675

## Schedule-12

## INTEREST EARNED

Amount in Rupees

Particulars	Current Year 31.03.2020 (Rs)	Previous Year	
		31.03.2019 (Rs)	
1. On Savings Account with schedule bank	32,13,253		27,76,550
2. On Loans			
a) Employees / Staff	-		-
b) Others	-		-
3. Other Debtors and Other Receivables	-		-
Balance	32,13,253		27,76,550

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## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

Schedule-13  
OTHER INCOME

Amount in Rupees

	Particulars	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
<b>A</b>	<b>Income from Land and Building</b>		
1	Hostel Room Rent	5,59,282	2,95,125
2	License Fee	60,880	86,544
3	Hire Charges of Auditorium/ playground /convention centre, Guest house/ Cafeteria rent etc.	8,51,905	12,07,530
4	Electricity Charges recovered	-	-
5	Water Charges recovered	-	-
6	Gym membership Fee	50,100	59,490
	Total (A)	<b>15,22,167</b>	<b>16,48,689</b>
<b>B</b>	<b>Sale of Institute's publications</b>		
	Total (B)	-	-
<b>C</b>	<b>Income from Holding Events</b>		
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)	-	-
<b>D</b>	<b>Others</b>		
1	Income from Consultancy	-	-
2	RTI Fees	600	1,230
3	Income from Royalty	-	475
4	Sale of application form (Recruitment)	3,99,600	1,27,300
5	Misc. Receipts (Sale of tender form, waster paper, etc)	44,500	1,28,500
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	1,34,004	38,988
8.b)	Auction of Store items	23,318	31,963
8.c)	Registration fee for Guest Lecturer	11,800	11,200
8.d)	Furniture Rent	15,468	
	Total (D)	<b>6,29,290</b>	<b>3,39,656</b>
	<b>Grand Total (A to D)</b>	<b>21,51,457</b>	<b>19,88,345</b>



## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

## Schedule-14

## PRIOR PERIOD INCOME

Amount in Rupees

	Particulars	Current Year 31.03.2020 (Rs)	Previous Year 31.03.2019 (Rs)
1	Academic Receipts	-	11,16,462.00
2	Income from Investments	-	-
3	Interest Earned	-	-
4	Other Income	5,50,380	3,55,127
	<b>Total</b>	<b>5,50,380</b>	<b>14,71,589</b>

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Finance Officer

**SCHEDULES FORMING PART OF BALANCE SHEET**

**Schedule-15**

**STAFF PAYMENTS AND BENEFITS (ESTABLISHMENT EXPENSES)**

*Amount in Rupees*

Particulars	Current Year 31.03.2020 (Rs)			Previous Year 31.03.2019 (Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	33,44,51,455	-	33,44,51,455	32,05,40,830	-	32,05,40,830
b) Allowances and Bonus	-	-	-	-	-	-
c) Contribution to provident fund	3,52,81,189	-	3,52,81,189	2,50,24,640	-	2,50,24,640
d) Contribution to other fund (N P S)	1,78,000	1,78,000	1,78,000	1,56,000	1,56,000	1,56,000
e) Staff Welfare Expenses	3,55,62,747	3,55,62,747	3,55,62,747	2,40,98,906	2,40,98,906	2,40,98,906
f) Retirement and terminal benefits	13,31,097	13,31,097	13,31,097	16,16,359	16,16,359	16,16,359
g) LTC Facility	64,67,739	64,67,739	64,67,739	35,48,156	35,48,156	35,48,156
h) Medical Facility	48,35,113	48,35,113	48,35,113	18,44,963	18,44,963	18,44,963
i) Children Education Allowance	76,000	76,000	76,000	70,000	70,000	70,000
j) Honoarium	15,60,512	15,60,512	15,60,512	7,68,950	7,68,950	7,68,950
k) Others (TA/DA)	96,82,078	96,82,078	96,82,078	78,73,036	78,73,036	78,73,036
<b>Total</b>	<b>42,94,25,930</b>		<b>42,94,25,930</b>	<b>38,55,41,840</b>		<b>38,55,41,840</b>



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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-15A**  
**EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

	Particulars	Pension	Gratuity	Leave Encashment	Total
	Opening Balance as on 01.04.2019	0	4,72,48,022	5,79,92,952	8,32,17,769
	Add: Capitalized value of contributions received from other Organizations	0	-	-	-
	<b>Total (A)</b>		<b>4,72,48,022</b>	<b>57992952</b>	<b>83217769</b>
	Less: Payments made during the year		-	3,18,590	3,18,590
	Balance available as on 31.03.2019	0	4,72,48,022	5,76,74,362	8,32,17,769
	Provisions required on 31.03.2020 as per actual valuation	0	5,70,73,246	8,34,11,885	10,52,40,974
A.	Provision to be made in the current year	0	98,25,224	2,57,37,523	3,55,62,747
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	-	-
	<b>Total (A+B+C+D+E)</b>	<b>0</b>	<b>98,25,224</b>	<b>2,57,37,523</b>	<b>3,55,62,747</b>

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 Deputy Registrar (I/C)

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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-16**  
**ACADEMIC EXPENSES**

*Amount in Rupees*

Particulars	Current Year 31.03.2020 (Rs)		Previous Year 31.03.2019 (Rs)			
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory Expenses	38,99,478		38,99,478	50,53,533		50,53,533
b) Field Work/ Participation in Conferences	17,82,726		17,82,726	15,23,376		15,23,376
c) Expenses on Seminars/ Workshops	23,24,992		23,24,992	26,16,971		26,16,971
d) Payment to visiting faculty	1,88,60,000		1,88,60,000	62,96,500		62,96,500
e) Examination	1,24,68,148		1,24,68,148	62,69,306		62,69,306
f) Student Welfare Expenses	3,85,949		3,85,949	10,49,893		10,49,893
g) Admission Expenses	11,80,354		11,80,354	11,36,223		11,36,223
h) Convocation Expenses	38,62,896		38,62,896	17,464		17,464
i) Contribution to Research Award Fund	10,00,000		10,00,000	-		-
j) Stipned/ means-cum merit scholarship	14,22,000		14,22,000	18,36,120		18,36,120
k) Subscription Expenses	33,566		-	50,000		50,000
l) Student fees refund	1,85,72,191		33,566	1,43,45,687		1,43,45,687
m) Fellowship Non-NET	1,18,674		1,85,72,191	1,55,257		1,55,257
n) Full/Half Freeship	12,79,625		1,18,674	11,53,125		11,53,125
o) Renewal of Academic Journals	8,40,000		12,79,625	8,40,000		8,40,000
p) Award/Prize & Scholarship	5,000		5,000	5,000		5,000
q) Institutional Membership	72,900		72,900	26,14,903		26,14,903
r) Patent Application/Publication charges	26,14,903		26,14,903	17,58,761		17,58,761
s) Others (Acad. Exps.including deptt. imprest)	17,58,761			25,54,393		25,54,393
t) Academic Department-Office Expenses						
<b>Total</b>	<b>7,24,82,163</b>	<b>-</b>	<b>7,24,82,163</b>	<b>4,40,57,848</b>	<b></b>	<b>4,40,57,848</b>



  
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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-17**  
**ADMINISTRATIVE AND GENERAL EXPENSES**

Amount in Rupees

Particulars	Current Year 31.03.2020 (Rs)			Previous Year 31.03.2019 (Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>A) Infrastructure</b>						
a) Electricity and power	46,35,802		46,35,802	40,99,615		40,99,615
b) Water charges	1,79,015		1,79,015	1,07,010		1,07,010
c) Security Service/Insurance	1,50,93,268		1,50,93,268	1,56,42,791		1,56,42,791
d) Rent, rates and taxes (including property tax)	6,32,86,337		6,32,86,337	5,88,79,672		5,88,79,672
<b>B) Communication</b>						
e) Postage and Telegram	77,677		77,677	-		-
f) Telephone , fax and Internet charges	29,54,163		29,54,163	1,02,108		1,02,108
<b>C) Others</b>						
g) Printing and Stationery (Consumption)	1,98,979		1,98,979	4,63,472		4,63,472
h) Travelling and Conveyance Expenses	11,000		11,000	33,84,524		33,84,524
i) Hospitality	30,104		30,104	6,040		6,040
j) Auditors Remuneration			-	1,93,775		1,93,775
k) Professional Charges	4,09,071		4,09,071	-		-
l) Advertisement and Publicity	2,05,403		2,05,403	5,19,736		5,19,736
m) Magazine & Journal Expenses	1,27,649		1,27,649	1,07,193		1,07,193
<b>n) Others:-</b>				1,31,292		1,31,292
n.1) Meetings	31,95,231		31,95,231	45,12,371		45,12,371
n.2) Office/Administrative Expenses			-	14,92,782		14,92,782
n.3) Legal Expenses	5,14,192		5,14,192	3,07,622		3,07,622
n.4) Medical Centre Expenses	11,84,956		11,84,956	6,83,748		6,83,748
n.5) Day care Centre Expenses			-	-		-
n.6) Guest House Expenses	86,400		86,400			
<b>Total</b>	<b>9,21,89,247</b>		<b>9,21,89,247</b>	<b>9,06,33,751</b>		<b>9,06,33,751</b>

*Chhethri*  
(CB Chhetri)  
Deputy Registrar (I/C)

*Debasish Pal*  
(Debasish Pal)  
Finance Officer

**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-18**  
**TRANSPORTATION EXPENSES**

*Amount in Rupees*

Particulars	Current Year 31.03.2020 (Rs)			Previous Year 31.03.2019 (Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>1 Vehicles (Owned by Institutions)</b>						
a) Running Expenses	13,29,685		13,29,685	12,70,764		- 12,70,764
b) Repairs and Maintenance	5,22,929		5,22,929	1,77,617		- 1,77,617
c) Insurance Expenses	1,88,278		1,88,278	30,824		- 30,824
<b>2 Vehicles taken on rent/lease</b>						
a) Rent/lease expenses	30,32,396		30,32,396	20,83,300		- 20,83,300
b) Running Expenses	15,53,570		15,53,570	10,25,906		- 10,25,906
<b>3 Vehicle (taxi) hiring expenses</b>						
<b>Total</b>	<b>66,26,858</b>		<b>66,26,858</b>	<b>45,88,411</b>		<b>45,88,411</b>



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**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-19**  
**REPAIRS AND MAINTAINENCE**

*Amount in Rupees*

Particulars	Current Year 31.03.2020 (Rs)			Previous Year 31.03.2019 (Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	8,84,620	0	8,84,620	6,48,549	4,60,751	6,48,549
b) Furniture and Fixtures	1,31,970	0	1,31,970	2,75,009	2,75,009	4,60,751
c) Plant and Machinery	19,04,869	19,04,869	19,04,869	22,32,768	8,32,491	22,32,768
d) Office Equipments	5,73,470	35,15,734	5,73,470	10,57,463	-	10,57,463
e) Computers	-	-	-	-	-	-
f) Laboratory and Scientific Equipments	-	-	-	-	-	-
g) Audio visual equipments	-	-	-	-	-	-
h) Cleaning materials and services	1,67,295	1,67,295	1,67,295	1,69,936	1,69,936	1,69,936
i) Book binding charges	-	-	-	-	-	-
j) Website	-	-	-	-	-	-
k) Estate Maintenance	-	-	-	-	-	-
l) Others (Electrical Appliances)	1,66,282	1,66,282	1,66,282	25,546	25,546	25,546
<b>Total</b>	<b>73,44,240</b>		<b>73,44,240</b>	<b>58,14,741</b>		<b>58,14,741</b>

*Chhatri*  
(CB Chhetri)  
Deputy Registrar (I/C)

*D. Pal*  
(Debasish Pal)  
Finance Officer

**SCHEDULES FORMING PART OF BALANCE SHEET****Schedule-20****FINANCE COSTS***Amount in Rupees*

Particulars	Current Year			Previous Year		
	31-03-20			31-03-19		
	(Rs)			(Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	244112.48		2,44,112.48	24443.00		24,443.00
b) Others (specify)	-		-	-		
<b>Total</b>	<b>2,44,112.48</b>		<b>2,44,112.48</b>	<b>24,443.00</b>		<b>24,443.00</b>

**SCHEDULES FORMING PART OF BALANCE SHEET****Schedule-21****OTHER EXPENSES***Amount in Rupees*

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

**SCHEDULES FORMING PART OF BALANCE SHEET****Schedule-22****PRIOR PERIOD EXPENSES***Amount in Rupees*

Particulars	Current Year			Previous Year		
	31.03.2020			31.03.2019		
	(Rs)			(Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment Expenses	10,72,424		10,72,424			-
2 Academic Expenses			-			-
3 Administrative Expenses	-		-			-
4 Transportation Expenses	-		-			-
5 Repairs and Maintainence	-		-			-
6 Other Expenses			-	14,558		14,558
<b>Total</b>	<b>10,72,424</b>		<b>10,72,424</b>	<b>14,558</b>		<b>14,558</b>

(CB Chhetri)  
Deputy Registrar (I/C)

(Debasish Pal)  
Finance Officer



**NPS TIER-I ACCOUNT  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2019-20**

*Amount in Rupees*

<b>Receipts</b>	<b>Amount</b>	<b>Payments</b>	<b>Amount</b>
1.Opening Balance as on 01.04.2019	27,16,568	1.Investments	-
<b>2.NPS Tier-I Account</b>		2.Withdrawal/Remittance	5,45,96,767
a.Own Subscription	2,53,87,870	3. Bank Charges	236
b.University Contribution	2,72,73,642		
<b>3.Interest received on Investment</b>			
a.Interest on saving bank a/c	1,23,978	3.Closing Balance as on 31.03.20	9,05,055
4.Investment Encashed	-	<b>TOTAL</b>	<b>5,55,02,058</b>
<b>TOTAL</b>	<b>5,55,02,058</b>		<b>5,55,02,058</b>

*Chhatri*  
(CB Chhetri)  
Deputy Registrar (I/C)

*D.Pal*  
(Debasish Pal)  
Finance Officer



**NPS TIER-I ACCOUNT  
BALANCE SHEET AS AT MARCH 31,2020**

		Amount in Rupees	
Amount as on 31.03.2019	Liabilities	Amount as on 31.03.2020	Amount as on 31.03.2019
1,31,50,850	<b>NPS Tier-I Account</b>		
	Opening Balance	27,16,568	
-	Less:Sub for 3/2018	-	
	Add:Sub+U Contribution	5,26,61,512	
-	Add:Interest Credited	-	
(5,95,70,396)	Less:Transferred to NSDL	(5,45,96,767)	
-	Add:Sub+UC for 3/2019	-	
95,808	Excess of Income and Expenditure	1,23,742	1,31,50,850
<b>27,16,568</b>	<b>TOTAL</b>	<b>9,05,055</b>	<b>1,31,50,850</b>
			<b>TOTAL</b>
			<b>27,16,568</b>

  
 CB Chhetri  
 (CB Chhetri)  
 Deputy Registrar (I/C)

  
 Debasish Pal  
 (Debasish Pal)  
 Finance Officer



**NPS TIER-I ACCOUNT  
INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2019-20**

				<i>Amount in Rupees</i>
Amount 2018-19	Expenditure	Amount 2019-20	Amount 2018-19	Income
-	Interest Credited to Subscribers' Accounts	-	-	Interest Earned on Investment
-	Bank Charges	236	95,808	Interest earned on savings account
95,808	Excess of Income over Expenditure	1,23,742	-	Less: Interest Accrued 31.03.2019
95,808	<b>TOTAL</b>	<b>1,23,978</b>	<b>95,808</b>	<b>Interest Accrued but not due</b>
				<b>TOTAL</b>
				<b>1,23,978</b>

*Chhatri*  
(CB Chhetri)  
Deputy Registrar (I/C)

*D. Pal*  
(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 2019-20is complete and the report has been accepted by the University.

#### 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 31<sup>st</sup> March 2020 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 10 percentage of basic and DA of salary is deducted from the employee and 14 percentage is being contributed by the University w.e.f. 1/4/2019. 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 31<sup>st</sup> March 2020.

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 31<sup>st</sup> 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:-

<b>Sl. No</b>	<b>TANGIBLE ASSETS</b>	<b>RATE</b>
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 18.00Crores which stood at Rs.55.00 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 31<sup>st</sup> March 2020 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.

University is in possession of Assets worth Rs. 19,16,776 of 3 projects completed during the year 2019-20. Title of ownership of these equipments is still with the sponsors. Details of the capital expenditure made said 3 completed projects as on 31.3.2020 is as under.

Sl.	Name of the Project	Capital Expenditure (in Rs.)
1	Ethno-Microbiology of some .....independent methods	10,16,680
2	UGC-BST Start-up Grants	1,07,760
3	Diversity in Fungi	7,92,336
<b>Total</b>		<b>19,16,776</b>

Further, Sikkim University signed a collaborative agreement with the Department Food Security and Agriculture Development, Government of Sikkim and received the following equipments with the estimated market price reflected as under during 2019-20.



Sl. No.	Name	Quantity	Approximate cost as per the current market rate (Rs.)
1.	ICP (Plasma 1000)	1	2920065.00
2	pH meter	1	23458.00
3	Compound Microscope	1	211654.00
4	BOD incubator	1	135824.00
5	Hot air oven	1	55290.00
6	Autoclave	1	87106.00
7	Moisture analyzer	1	247.065.00
8	Auto Nitrogen analyzer	1	819650.00
9	Laminar air flow chamber	1	92902.00
10	Vacuum pump	1	28232.00
11	Refrigerator	1	53350.00
12	Centrifuge	1	148129.00
13	Rotary shaker	1	52841.00
14	AC	1	57230.00
15	Computer (Dell)	1	46560.00
	Sub-Total		5881361.00
	Tax		902007.00
	<b>Total</b>		<b>6783368.00</b>

#### 1. 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/stationery and Laboratory consumables have been carried out by respective Department as on 31<sup>st</sup> March 2020 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 as at 31<sup>st</sup> March 2020 and the Income and Expenditure account for the year ended on that date.
- 7.3.2 Fixed Deposit balance of Rs.1,73,033/- which was also shown as Savings bank account balance has been corrected by debiting the Corpus/Capital account.
- 7.3.3 Difference in opening balances of cash book and pass book of Rs. 1,89,625/- (Indian Bank), Rs. 1,19,750/- (Axis Bank-Acad. Receipts) and Rs. 71,146/- (Vijaya Bank) has been treated as prior period income during the year under report.

#### 8 RE-GROUPING:

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

#### 5. OTHERS:

- 9.1 University started implementation of Public Financial Management System (*PFMS*) from 3<sup>rd</sup> 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 Excess provisions made during the previous years of Rs. 1,53,66,839/- has been credited back to Corpus/ Capital A/c.
- 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. 57,75,174/-  
b) Interest on Term Deposits- Rs. 62,57,512/-
- 9.5 UGC approved the University budget for 2019-20 for Recurring and Salary with the deduction of 2.00 crores each from the said two heads on account of double HRA & Rental Subsidy payment as under.

Total estimated Recurring expenditure for 2019-20	: Rs. 1500 lacs
Total estimated Salary expenditure for 2019-20	: Rs. 3100 lacs
Total	: Rs. 4600 lacs
Less: Opening balance as on 1.4.2019 (Rec + Salary)	: Rs. 829.45 lacs
Total	: Rs. 3771.55 lacs
Less: Deduction on account of HRA+Rental Subsidy	: Rs. 400 lacs
Net Total of estimated expenditure for 2019-20	: Rs. 3371.55 lacs