

## FOREWORD

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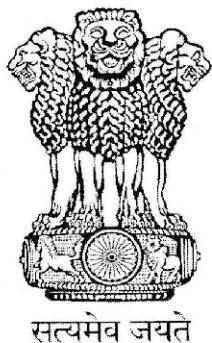
The Annual Accounts and Balance Sheet of Sikkim University for the financial year 2018-19 have been prepared in accordance with Section 33 of the Sikkim University Act 2006. These accounts have been duly audited by the Comptroller and Auditor General of India in his capacity as the statutory auditor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

The receipt of this letter may kindly be acknowledged.

Yours faithfully,



**Deputy Accountant General**



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 Mal

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

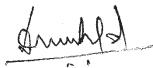
## BALANCE SHEET AS AT 31ST MARCH 2019

Amount in Rupees

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



(CB Chhetri)  
Deputy Registrar (I/C)



(Debasish Pal)  
Finance Officer



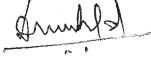
(Avinash Khare)  
Vice Chancellor

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

Amount in Rupees

Particulars	Sch No	Current Year 31.03.2019 (Rs)	Previous Year 31.03.2018 (Rs)
<b>INCOME</b>			
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
<b>Total (A)</b>		<b>61,31,61,378</b>	<b>65,22,67,037</b>
<b>EXPENDITURE</b>			
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
<b>Total (B)</b>		<b>59,65,48,506</b>	<b>62,30,31,006</b>
<b>Balance being excess of Income over Expenditure (A-B)</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

# ANNUAL ACCOUNTS 2018-19

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

RECEIPTS	Current Year 31.03.2019 (Rs)	Previous Year 31.03.2018 (Rs)	PAYMENTS	Amount in Rupees	
				Current Year 31.03.2019 (Rs)	Previous Year 31.03.2018 (Rs)
1. Opening Balance			1. Expenses		
a) Cash Balances			a) Establishment Expenses	25,41,17,846	25,58,91,428
b) Cash Balances-Project			b) Academic Expenses	2,96,87,012	3,65,13,956
c) Bank Balances			c) Administrative Expenses	9,32,93,229	8,06,52,995
i) Savings Accounts	9,43,50,188	22,84,03,348	d) Transportation Expenses	45,25,611	49,58,671
ii) Project Accounts	3,66,02,333	4,64,34,556	e) Repairs and Maintenance	50,96,599	20,16,608
			f) Prior period expenses	10,232	14,558
2. Grants received			2. Payments against earmarked/ Endowment fund	41,30,119	77,0,348
a) From Government of India					
b) From Other Sources (UGC)					
Grants for Non-recur.					
Grants for Recurring expenditure	7,11,22,000	5,98,05,000	3. Payments against sponsored projects/ Schemes	8,70,80,824	6,41,91,099
Grants for Salary	18,00,00,000	25,81,07,000			
Receivables of FY 17-18	12,04,06,000	12,04,06,000			
Academic Receipts	2,25,25,553	2,38,48,285			
3. Academic Receipts			4. Payments against sponsored fellowship / Scholarships	59,73,314	57,22,397
4. Receipts against Earmarked / Endowment fund	43,38,349	38,40,570	5. Investments and deposits made		
			a) Out of Earmarked / Endowment funds		
5. Receipts against Sponsored projects/ Schemes	8,29,99,804	6,43,36,823	b) Out of own funds	80,00,000	34,75,000
			6. Term Deposits with scheduled banks		
6. Receipt against sponsored fellowship and scholarship	58,31,328	73,33,117	7. Refund of grants	2,09,00,06,971	1,20,34,96,454
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

  
 (Avinash Khare)  
 Vice Chancellor

  
 (Debasish Pal)  
 Finance Officer

  
 (CB Chhetri)  
 Deputy Registrar (I/C)

**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		
a) Earmarked funds	-	-	Capital work in progress		
b) Other Investments	6,41,45,082	-	a) <b>Fixed Assets:</b>		
8. Interest received on:			i) Tangible Assets	1,44,82,734	2,51,58,859
a) Bank Deposits	-	-	ii) intangible Assets	26,43,713	12,00,997
b) Loans and Advances	-	-	iii) Capital Work in progress	10,85,06,895	8,72,19,057
c) Savings bank account			9. Other payments inc. Statutory payments	6,77,44,473	12,97,12,821
9. Investments encashed (Earmarked)	67,30,104	22,62,643	10. Deposits and advances	15,39,56,160	10,57,33,363
10. Term deposits with scheduled banks	46,23,804	-	11. Other Payments ( trf. to CIP Fund)	-	-
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	52,53,433	1,74,59,652	i) Current Accounts		-
Statutory Receipts	-	-	ii) in Deposit Accounts		-
14. Caution Money Deposit	-	-	iii) Savings Accounts	19,69,68,961	9,43,50,188
15. Any other Receipts	-	-	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

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

*Pal*  
(Debasish Pal)  
Finance Officer

*Aminash*  
(Aminash 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	1,15,92,87,902	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	2,92,36,031
	Excess of Income over Expenditure transferred from Income and Expenditure Account	1,66,12,872	2,92,36,031
	<b>Balance at the year end</b>	<b>1,44,89,06,964</b>	<b>1,15,92,87,902</b>

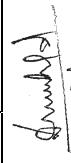
(Debasish Pal)  
Finance Officer

(CB Chhetri)  
Deputy Registrar (I/C)

**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-2**  
**DESIGNATED / EARMARKED/ ENDOWMENT FUND**

Amount in Rupees

	PARTICULARS	FUNDWISE BREAKUP						Previous Year 31.03.2018 (Rs)
		Designated Fund	Endowment Fund	Designated Fund	Designated Fund	Endowment Fund	Endowment Fund	
<b>A</b>		ICWA	Prof.Sameera Maiti Distinguish Lecture	UCG grant for Hot Spot Wi-Fi Project	SU Research Fund	Prof.Sameera Maiti Gold Medal	Sitaram Jindal Foundation	ICAI
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
b)	Additions during the year	-	32,564	-	31,49,150	-	53,894	4,28,33,212
c)	Income from Investments made of the funds	-	-	-	2,46,015	2,348	56,818	31,49,150
d)	Accrued interest on Investments / Advances	-	-	-	2,21,097	43	3,967	3,45,358
e)	Interest on Savings Bank A/c	-	1,871	-	6,75,614	-	-	2,81,882
f)	Other Additions (Employer contribution)	-	-	-	85,000	-	-	6,77,528
g)	Other Additions (Advance Refund/Settled)	-	-	-	-	-	-	-
h)	Other Additions (Payable -Sikkim University)	-	-	-	-	-	-	-
i)	Other Additions (Miscellaneous)	-	-	-	-	-	-	-
	Total (A)	1,00,000	5,51,018	3,00,62,000	1,58,56,137	53,175	8,60,712	1,72,719
<b>B</b>								
i)	Utilization Expenditure towards objective of funds	1,00,000	-	-	-	-	1,00,000	-
ii)	Capital Expenditure	-	16,583	35,81,070	4,86,253	-	-	-
iii)	Revenue Expenditure	-	-	65,000	65,000	-	-	-
iv)	Advance	Total (B)	1,00,000	16,583	35,81,070	5,51,253	-	-
						-	-	-
	<b>Closing Balances at the year end (A-B)</b>	-	5,34,435	2,64,80,930	1,53,04,884	53,175	8,60,712	1,72,719
	<b>Represented by</b>							
	Cash and Bank Balances	-	34,435	2,64,80,930	7,42,806	1,601	28,894	-
	Investments	5,00,000	-	1,43,40,980	50,000	7,75,000	1,68,752	2,72,88,666
	Interest accrued but not due/Receivable*	-	-	2,21,097	1,574	56,818	3,967	1,58,34,732
	<b>Total</b>	-	5,34,435	2,64,80,930	1,53,04,883	53,175	8,60,712	1,72,719

  
 (Debasish Pal)  
 Finance Officer

  
 (CB Chhetri)  
 Deputy Registrar (I/C)

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

		Name of the Endowment Fund		Opening Balance		Additions during the year		Total		Expenditure on the object during the year		Closing Balance		Amount in Rupees	
1	2	Endowment	Accumulated Interest	Endowment	Interest	Endowment	Accumulated Interest	9	10	Endowment	Accumulated Interest	11	12	(10+11)	
<b>A)</b>															
a)	Institute of Chartered Accountants of India (ICAI)	-	1,40,657	17,558	-	14,504	1,40,657	32,062	-	1,40,657	-	32,062	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	-	500,000	16,583	34,435	5,34,435	5,34,435		
	<b>TOTAL</b>	14,40,806	88,670	-	1,08,148	14,40,806	1,96,818	16,583	14,40,806	1,80,235	14,40,806	1,80,235	16,21,041		

*Om Prakash*  
 (CB Chhetri)  
 Deputy Registrar (I/C)

*Debasish Pal*  
 (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)
<b>A</b>	<b>CURRENT LIABILITIES</b>		
1	Deposits from Staff	-	-
2	Deposits from Students	22,65,480	14,31,850
3	<b>Sundry Creditors</b>		
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	<b>Statutory Liabilities</b>		
a)	Overdue (GPF,TDS,WC Tax,CPF, GIS, NPS)	11,34,384	23,14,229
b)	Others	-	-
6	<b>Other Current Liabilities:-</b>		
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
	<b>Total (A)</b>	<b>1,01,66,98,709</b>	<b>1,10,44,26,491</b>
<b>B</b>	<b>PROVISIONS</b>		
)			
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	-
	<b>Total (B)</b>	<b>12,08,41,725</b>	<b>8,32,17,769</b>
	<b>Total (A+B)</b>	<b>1,13,75,40,434</b>	<b>1,18,76,44,260</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET**

**Schedule-3A  
SPONSORED PROJECTS**

Sl No	Name of Project	Opening Balance		Receipts/ Recoveries during the year		Expenditure during the year	Closing Balance	
		Credit	Debit	5	Total		Credit	Debit
1	2	3	4	5	6	7	8	9
A	<b>Dept.of Science and Technology</b>							
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 seqreg.(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 reveal 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 Leukocyte 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	49,18,752	1,98,930	47,19,822	
a.22	DST-QUANTUM MEM (Dr. Ajay)	28,55,946		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	5,88,191	4,82,050	1,06,141	
a.24	DST-TAKYDROMUS (Dr. Basundhara)	9,72,159		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	-	40,20,452	
a.26	DST-SERB-Seminar (Prof. JP Tamang)	1,75,000		-	1,75,000	1,75,000	-	

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

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

**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
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
<b>C</b>	<b>International Project</b>							
c.1	IUCN MC-01	12,840	354		13,194		13,194	
c.2	GRDHFL VHCRCABI	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
<b>D</b>	<b>University Grants Commission</b>							
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	-					15,437	
d.4	SU/StartupGrant/UGC/BC/2013	14,848	589		15,437		-	2,488
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
	<b>Total</b>	<b>1,61,52,392</b>	<b>-</b>	<b>4,72,17,020</b>	<b>6,33,69,412</b>	<b>3,23,85,619</b>	<b>3,09,83,793</b>	<b>-</b>

**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
1	2	3	4	5	6	7	8	9
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	-
e.1	<b>Domestic Project</b>							
e.1	Tea Board	3,18,141	13,146	3,31,287	-	20,283	3,31,287	-
e.2	FFC GOI RK-1	19,724	559	20,283	22,81,541	27,97,506	5,08,804	-
e.3	NMHS DHANI R.CHETTRI-01	27,37,060	53,285	27,90,345	1,51,50,404	1,23,52,898	3,28,385	-
e.4	NMHS(Dr. Bhoj Kr. Acharya)	1,47,17,509	4,32,895	13,535	3,88,261	59,876	2,89,090	-
e.4	NSS Cell	3,74,726	30,51,370	1,01,83,201	1,32,34,571	1,29,45,482	1,852	-
e.5	Other Projects	1,570	282	6,35,636	6,35,636	3,83,116	2,52,520	-
e.6	HUC Project (S.K.Rai)			43,42,756	43,42,756	37,42,974	5,99,782	-
e.7	NMHS-BIO CONTROL (Dr. N Bag)			23,09,847	23,09,847	9,47,574	13,62,273	-
e.8	NMHS-CONSERVATION (Dr. Laxumana)							
e.9	NMHS-HIMALAYAN (Dr. N Bag)							
F	<b>ICSSR</b>							
f.1	ICSSR (Dr.S 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-PESR-YR-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	
<b>G</b>	<b>GOVT OF SIKKIM/ OTHER GOVT BODIES</b>					
g.1	GOS (Dr.S.A Sachdeva)	1,744	42,241	-	42,241	
g.2	GOS (Dr.Arunk K Chhetri)	63,852	12,86,253	10,73,911	2,12,342	
g.3	GOS (Dr. Komal Sinha)		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.6	Umnat Bharat Abhiyan	1,75,000	-	1,75,000	71,750	
g.7	15th Finance Commission	2,65,500	2,65,500	36,137	2,29,363	
g.8	GOS-Farming System (Dr. Laxuman)	8,72,154	8,72,154	1,43,075	7,29,079	
g.9	GOS-Sikkim Himalaya (Dr. Bhoj)	11,96,069	11,96,069	2,175	11,93,894	
g.10	National Conference-RGNIYD	3,52,000	3,52,000	-	3,52,000	
g.11	Seminar-ICHR (Dr. Veenu Pant)	48,500	48,500	5,38,000	4,89,500	
g.12	NFCH (Prof. NK Paswan)	1,00,000	1,00,000	-	1,00,000	
g.13	<b>Total</b>	<b>4,79,30,343</b>	<b>-</b>	<b>6,51,69,134</b>	<b>11,30,99,477</b>	<b>4,25,00,431</b>
						<b>4,89,500</b>

(Debasish Pal)  
Finance Officer

(CB Chhetri)  
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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 01.04.2018		Transactions during the year		Closing Balance as on 31.03.2019	
		Credit	Debit	Credit	Debit	Credit	Debit
1	2	3	4	5	6	3	4
A	<u>University Grants Commission</u>						
A.1	Junior Research Fellowship	626750			-	6,26,750	
A.2	Rajiv Gandhi National Fellowship		859329	-	-		8,59,329
B	<u>Ministry (DST)</u>						
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			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	<u>Others (Specify)</u>						
c.1	ICSSR Fellowship ICSSR Post Doc Fellowship(Dr.A.Hannan)	11000		2,25,000	2,10,000	26,000	
c.2	ICSSR Fellowship (Dinesh Gupta)	55612		9,57,620	10,02,755	10,477	
c.3	ICSSR Fellowship (Prajwal Chetri)	96000		-	-	96,000	
c.4	ICSSR Fellowship (Dr.Archana Tiwari Project)	201440		1,30,001	3,31,441	-	
c.5	IUAC Fellowship (Dr.Archana Tiwari Project)	81000		-	80,954	46	

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 (Pribat 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	
	<b>Total</b>	4703767	859329	<b>35,52,889</b>	<b>48,78,399</b>
				<b>41,04,325</b>	<b>8,59,329</b>

(Debasish Pal)  
Finance Officer

(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 31.03.2019 (Rs)	Current Year 31.03.2018 (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	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
<b>Unutilized Carried ForwardTotal (B)</b>	<b>80,18,00,872</b>	<b>90,73,89,824</b>
<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>	<b>80,18,00,872</b>	<b>90,73,89,824</b>

(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		As On 31.03.2019	As On 31.03.2018	
			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	
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	51,62,700	25,81,350	77,44,050	12,13,23,473	12,39,04,823
3	Buildings	2%					-	-	-	-	-
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%					-	-	-	-	-
7	Electrical Installation and Equip.	5%	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
8	Plant and Machinery	5%	41,37,724	37,770		41,75,444	12,88,190	2,08,772	14,96,962	26,78,482	28,49,534
9	Scientific and Laboratory Equip.	8%	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
10	Office Equipment	7.50%	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
11	Audio Visual 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
12	Computer and Peripherals	20%	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
13	Furniture, Fixture and Fittings	7.50%	8,85,94,241	29,74,143		9,15,68,384	3,77,39,533	68,67,529	4,46,07,162	4,69,61,222	5,08,54,708
14	Vehicle	10%	75,07,058			75,07,058	20,24,158	7,50,706	27,74,864	47,32,194	54,82,900
15	Lib Books & Scientific Journals	10%	16,59,56,021	78,28,836		17,37,84,857	9,11,81,280	1,73,78,486	10,85,59,766	6,52,25,091	7,47,74,741
16	Sport Equipments	10%	2,87,049			2,87,049	98,667	28,705	1,27,372	1,59,677	1,88,382
17	Small Value Assets	7.50%	11,68,656	3,40,042		15,08,698	3,35,523	1,13,152	4,48,675	10,60,023	8,33,133
18	Networking Assets	7.50%	87,18,166			87,18,166	51,05,536	6,53,862	57,59,598	29,58,768	36,12,630
	<b>Total (A)</b>		<b>1,01,28,49,862</b>	<b>1,82,18,663</b>	<b>24,322</b>	<b>1,03,10,44,203</b>	<b>39,92,69,464</b>	<b>6,03,28,339</b>	<b>-</b>	<b>45,95,97,793</b>	<b>57,14,46,410</b>
											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
	<b>Total (B)</b>		<b>25,58,08,357</b>	<b>25,19,71,721</b>	<b>61,53,455</b>	<b>50,16,26,623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,16,26,623</b>	<b>25,58,08,357</b>
20	Computer Software	40%	82,48,180	12,744		82,60,924	78,56,506	3,96,771	-	82,53,277	7,647
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
22	Patents										41,84,512
	<b>Total (C)</b>		<b>3,05,08,628</b>	<b>28,15,805</b>	<b>1,72,092</b>	<b>3,31,52,341</b>	<b>2,59,32,442</b>	<b>55,30,414</b>	<b>-</b>	<b>3,14,62,856</b>	<b>16,89,485</b>
											45,76,186
	<b>Total (A+B+C)</b>		<b>1,29,91,66,847</b>	<b>27,30,06,189</b>	<b>63,49,869</b>	<b>1,56,58,23,167</b>	<b>34,29,54,028</b>	<b>6,58,58,743</b>	<b>-</b>	<b>49,1,0,60,649</b>	<b>1,07,47,62,518</b>
											87,39,64,941

*Mukherjee*

(CB Chhetri)  
Deputy Registrar (I/C)

*Debasish Pal*

(Debasish Pal)  
Finance Officer

**SCHEDULES FORMING PART OF BALANCESHEET**  
**Schedule 4A**  
**PLAN**

*Amount in Rupees*

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

*Om Mukherjee*  
 (CB Chhetri)  
 Deputy Registrar (I/C)

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 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
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>										
18	Computer Software									
19	E. Journals									
20	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			As On 31.03.2019	As On 31.03.2019	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		
1	Patents & Copyrights	-	-	-	-	-	-	-	-	-	-
2	Computer Software	40%	82,48,180	12,744	-	82,60,924	78,56,506	3,96,771	-	-	-
3	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
	<b>Total (A)</b>		<b>3,05,08,628</b>	<b>28,15,805</b>	<b>1,72,092</b>	<b>3,31,52,341</b>	<b>2,59,32,442</b>	<b>55,30,414</b>	<b>-</b>	<b>3,14,62,856</b>	<b>16,89,485</b>
											<b>45,76,186</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET**

**Schedule-4D  
OTHERS**

Sl No	Asset Heads	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		Rate %	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
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>								

*Om Prakash*  
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*Debasish Pal*  
(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)	-	-
<b>Total (A+B+C+D)</b>		<b>1,58,34,732</b>	<b>1,24,47,999</b>
 <b>Schedule-5A</b> <b>INVESTMENTS FROM EARMARKED ENDOWMENT FUNDS (FUND WISE)</b>			
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
<b>Total</b>		<b>1,58,34,732</b>	<b>1,24,47,999</b>

**Schedule-6**

	<b>INVESTMENTS-OTHERS</b>		
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	-
<b>Total</b>		<b>1,05,41,05,088</b>	<b>1,10,61,94,498</b>

(CB Chhetri)

Deputy Registrar (I/C)

(Debasish Pal)

Finance Officer

**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	<b><u>Stock</u></b>		
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	<b><u>Sundry Debtors</u></b>		
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	<b><u>Cash and Bank Balances</u></b>		
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)

Deputy Registrar (I/C)

(Debasish Pal)

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)	<b>Saving Account</b>		
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)	<b>Current Account</b>	-	-
III)	<b>Term Deposit with Schedule Banks</b>	1,05,41,05,088	1,10,61,94,498
		<b>1,28,49,59,112</b>	<b>1,23,71,47,067</b>

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

# ANNUAL ACCOUNTS 2018-19

## 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)
<b>1</b>	<b><u>Advances to Employees (Non Interest Bearing)</u></b>		
a)	Salary	1,13,859	1,09,359
b)	Festival		
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
<b>2</b>	<b><u>Long Term Advances to Employees (Interest Bearing)</u></b>		
a)	Vehicle Loan	-	-
b)	Home Loan	-	-
c)	Others (Specify)	-	-
<b>3</b>	<b><u>Advances and other amounts recoverable in cash or In kind or for vale to be received</u></b>		
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	
<b>4</b>	<b><u>Prepaid Expenses</u></b>		
a)	Insurance	-	-
b)	Other Expenses ( Subscription)	-	-
<b>5</b>	<b><u>Deposits</u></b>		
a)	Telephone	-	-
b)	Lease Rent	-	-
c)	Electricity	-	-
d)	AICTE, if applicable	-	-
f)	Others (Specify) LC margin money	-	79,00,000
f.1)	Security Deposits	-	
<b>6</b>	<b><u>Income Accrued</u></b>		
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)		
<b>7</b>	<b><u>Other-Current assets receivable from UGC /sponsored projects</u></b>		
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	
<b>8</b>	<b><u>Claims Receivables</u></b>		
	<b>Total</b>	<b>22,91,41,725</b>	<b>23,86,16,942</b>

*C Chhetri*

(CB Chhetri)  
Deputy Registrar (I/C)

*D Pal*

(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)
<b>A)</b>	<b>Fees From Students</b>		
	<b>Academics</b>		
1	Tuition 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	-
	<b>Total (A)</b>	<b>49,67,469</b>	<b>50,59,332</b>
<b>B)</b>	<b>Examination</b>		
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	-	-
	<b>Total (B)</b>	<b>1,24,45,366</b>	<b>1,54,03,414</b>
<b>C)</b>	<b>Other Fees</b>		
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
	<b>Total (C)</b>	<b>8,56,261</b>	<b>10,30,177</b>
<b>D)</b>	<b>Sale of Publication</b>		
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
	<b>Total (D)</b>	<b>33,43,799</b>	<b>16,76,850</b>
<b>E)</b>	<b>Other Academic Receipts</b>		
1	Registration for workshop, programmes	1,19,761	68,000
2	Registration fee-Colleges	9,42,800	2,42,512
	<b>Total (E)</b>	<b>10,62,561</b>	<b>3,10,512</b>
	<b>Total (A to E)</b>	<b>2,26,75,456</b>	<b>2,34,80,285</b>

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

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT**

**Schedule-10  
GRANTS/SUBSIDIES (IRRECOVERABLE GRANT RECEIVED)**

Particulars	PLAN			Total Plan UGC	Non Plan UGC	Current Year 31.03.2019 (Rs)	Previous Year 31.03.2018 (Rs)
	Govt. of India	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
<b>Total</b>	-	<b>1,60,54,96,824</b>		<b>1,60,54,96,824</b>	-	<b>1,60,54,96,824</b>	<b>1,69,32,90,269</b>
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
<b>Balance</b>	-	<b>27,30,06,189</b>	-	<b>27,30,06,189</b>	-	<b>27,30,06,189</b>	<b>24,51,17,318</b>
Less: Utilized for Revenue Expenditure (B)		53,06,89,763	-	53,06,89,763	-	53,06,89,763	54,07,83,127
<b>Balance C/f to next year</b>	-	<b>80,18,00,872</b>	-	<b>80,18,00,872</b>	-	<b>80,18,00,872</b>	<b>90,73,89,824</b>

(Debasish Pal)  
Finance Officer

(CB Chhetri)  
Deputy Registrar (I/C)

## 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)
<b>1. Interest</b>				
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

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

# 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)
<b>A</b>	<b>Income from Land and Building</b>		
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)	<b>16,48,689</b>	<b>21,71,951</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	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)	<b>3,39,656</b>	<b>9,85,986</b>
	<b>Grand Total (A to D)</b>	<b>19,88,345</b>	<b>31,57,937</b>

*Chhetri*

(CB Chhetri)  
Deputy Registrar (I/C)

*Debasish Pal*

(Debasish Pal)  
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
	<b>Total</b>	<b>14,71,589</b>	<b>2,69,918</b>

(CB Chhetri)

Deputy Registrar (I/C)

(Debasish Pal)

Finance Officer

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT**

**Schedule-15  
STAFF PAYMENTS AND BENEFITS (ESTABLISHMENT EXPENSES)**

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	-	-	-	2,24,16,996		2,24,16,996
c) Contribution to provident fund	-	-	-	1,56,000		1,56,000
d) Contribution to other fund (N P S)	2,50,24,640		2,50,24,640	2,40,98,906		2,40,98,906
e) Staff Welfare Expenses	1,56,000		1,56,000	16,16,359		16,16,359
f) Retirement and terminal benefits	2,40,98,906		2,40,98,906	35,48,156		35,48,156
g) LTC Facility	16,16,359		16,16,359	18,44,963		18,44,963
h) Medical Facility	35,48,156		35,48,156	70,000		70,000
i) Children Education Allowance	18,44,963		18,44,963	7,68,950		7,68,950
j) Honoarium	70,000		70,000	8,09,153		8,09,153
k) Others (TA/DA)	7,68,950		7,68,950	65,46,819		65,46,819
l) Payment to outsourced staff	78,73,036		78,73,036	38,55,41,840		38,55,41,840
<b>Total</b>	<b>38,55,41,840</b>		<b>38,55,41,840</b>	<b>39,55,42,703</b>		<b>39,55,42,703</b>

(Debasish Pal)  
Finance Officer

(CB Chhetri)  
Deputy Registrar (I/C)

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT**

**Schedule-15A  
EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

	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	-	-
	<b>Total (A)</b>	<b>40255491</b>	<b>4,29,62,278.00</b>	<b>8,32,17,769.00</b>	
	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				
A.	Provision to be made in the current year				
B.	Contribution to New Pension Scheme				
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>6992531</b>	<b>1,60,25,785.00</b>	<b>2,30,18,316.00</b>

(Debasish Pal)  
Finance Officer

(CB Chhetri)  
Deputy Registrar (I/C)

**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)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
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) Stipend/ 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
<b>Total</b>	<b>4,40,57,848</b>		<b>4,40,57,848</b>	<b>4,92,46,476</b>		<b>4,92,46,476</b>

(Debasish Pal)  
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**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT**

**Schedule-17  
ADMINISTRATIVE AND GENERAL EXPENSES**

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

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

*Om Prakash*  
 (CB Chhetri)  
 Deputy Registrar (I/C)

*Debasish Pal*  
 (Debasish Pal)  
 Finance Officer

**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	6,48,549	1,98,286	1,98,286	1,98,286
b) Furniture and Fixtures	4,60,751	4,60,751	4,60,751	66,650	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 Maintenance	-		-	-		-
l) Others (Electrical Appliances)	25,546		25,546	1,39,960		1,39,960
<b>Total</b>	<b>58,14,741</b>		<b>58,14,741</b>	<b>42,10,402</b>		<b>42,10,402</b>

Amount in Rupees

(Debasish Pal)  
Finance Officer

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

**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)		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	24,443.00			24,443.00	36,372.00		36,372.00
b) Others (specify)	-			-	-		
<b>Total</b>	<b>24,443.00</b>			<b>24,443.00</b>	<b>36,372.00</b>		<b>36,372.00</b>

**Schedule-21  
OTHER EXPENSES**

	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 organisations							
d) Others (specify)							
<b>Total</b>							

  
 (Debasish Pal)  
 Finance Officer

  
 (CB Chhetri)  
 Deputy Registrar (I/C)

**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
	<b>Total</b>	<b>28,729.00</b>		<b>28,729.00</b>	<b>14,558.00</b>		<b>14,558.00</b>

*Om Prakash*  
(CB Chhetri)  
Deputy Registrar (I/C)

*Debasish Pal*  
(Debasish Pal)  
Finance Officer

**ANNUAL ACCOUNTS 2018-19**

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

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

*Amount in Rupees*

  
 (Debasish Pal)  
 Finance Officer

  
 (CB Chhetri)  
 Deputy Registrar (Y/C)

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

		<i>Amount in Rupees</i>		
<b>Amount as on 31.03.2018</b>	<b>Liabilities</b>	<b>Amount as on 31.03.2019</b>	<b>Amount as on 31.03.2018</b>	<b>Amount as on 31.03.2019</b>
2,97,730	<b>NPS Tier-I Account</b>			
	Opening Balance	1,31,50,850		
-	Less:Sub for 3/2018	-		
	Add:Sub+U Contribution	4,90,40,306		
-	Add:Interest Credited	-		
	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
<b>1,31,50,850</b>	<b>TOTAL</b>	<b>27,16,568</b>	<b>1,31,50,850</b>	<b>TOTAL</b> <b>27,16,568</b>

(Debasish Pal)  
Finance Officer

CB Chhetri  
Deputy Registrar (I/C)

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

*Amount in Rupees*

<b>Amount 2017-18</b>	<b>Expenditure</b>	<b>Amount 2018-19</b>	<b>Amount 2017-18</b>	<b>Income</b>	<b>Amount 2018-19</b>
-	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	-
<b>59,661</b>	<b>TOTAL</b>	<b>95,808</b>	<b>59,661</b>	<b>Interest Accrued but not due</b>	<b>-</b>
				<b>TOTAL</b>	<b>95,808</b>

(Debasish Pal)  
Finance Officer

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## 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:-

<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%

<b>Sl.No</b>	<b>INTANGIBLE ASSETS (AMORTIZATION)</b>	<b>RATE</b>
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 vale 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 31<sup>st</sup> 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 31<sup>st</sup> 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 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%

<b>Sl. No</b>	<b>INTANGIBLE ASSETS (AMORTIZATION)</b>	<b>RATE</b>
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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 & xxxx2243 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 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 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/-