



SIKKIM UNIVERSITY  
सिक्किम विश्वविद्यालय

# Annual Accounts

2017-18

वार्षिक लेखा

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SIKKIM UNIVERSITY

6<sup>th</sup> Mile, Samdur, Tadong  
Gangtok 737 102, Sikkim, India  
[www.cus.ac.in](http://www.cus.ac.in)

## FOREWORD

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The Annual Accounts and Balance Sheet of Sikkim University for the financial year 2017-18 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 2017-18 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**  
**30.11.2018**



**Professor Avinash Khare**  
**(Vice-Chancellor)**



सत्यमेव जयते

30/07/18

31/07/18

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

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

No: Com/SU/ SAR/17-18/18-19/ 191

Dated: 30 July 2018

To,

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

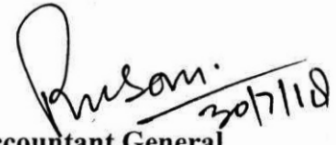
**Subject: Draft Separate Audit Report of Sikkim University, Gangtok for the year ended March 2018**

Sir,

I am forwarding herewith the Draft Separate Audit Report(SAR) on the Accounts of the Sikkim University for the year ended 31 March 2018 with the request that the replies against the draft SAR may kindly be sent to this office within one week of the receipt of the same.

Thanking you

Yours faithfully,



Deputy Accountant General

**DRAFT SEPARATE AUDIT REPORT ON THE ACCOUNTS OF  
SIKKIM UNIVERSITY, GANGTOK  
FOR THE YEAR ENDED 31 MARCH 2018**

(Vide Section 33(1) and (4) of the Sikkim University Act, 2006)

**DRAFT SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF THE SIKKIM UNIVERSITY, GANGTOK FOR THE YEAR ENDED 31 MARCH 2018**

We have audited the attached Balance Sheet of the Sikkim University, Gangtok as on 31 March 2018, the Income & Expenditure Account for the year ended on that date under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 33(1) of the Sikkim University Act, 2006. These financial statements are the responsibility of the management of the University. 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 the 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 Sikkim University 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. Grant in Aid**

The University has received ₹ 53.03 crore during the year as Grant and accumulating the total grant of ₹ 338.99 crore. Out of which, University had utilized ₹ 288.75 crore leaving an unspent grant of ₹ 50.24 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 the Sikkim University as at 31 March 2018; and
- (b) in so far as it relates to the Income & Expenditure Account of the Deficit for the year ended 31 March 2018.

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



**(Rina Akoijam)  
Accountant General (Audit),  
Sikkim, Gangtok**

ANNEXURE – I

**1. Adequacy of Internal Audit System:**

The University had appointed the internal auditor. However, the report for the year 2017-18 yet to be submitted.

**2. System of Physical verification of fixed assets/inventories**

Physical verification of assets was carried out by the Management during the year 2017-18. However, the final report is yet to be committed.

**3. Regularity in payment of statutory dues**

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




(Rina Akoijam)  
Accountant General (Audit),  
Sikkim, Gangtok

## BALANCE SHEET AS AT 31ST MARCH 2018

Amount in Rupees

SOURCES OF FUNDS	Sch No	Current Year 31.03.2018 (Rs)	Previous Year 31.03.2017 (Rs)
Corpus/ Capital Fund	1	1,15,92,87,902.00	88,47,07,563.00
Designated/ Earmarked/ Endowment Fund	2	4,31,85,315.00	4,11,30,770.00
Current Liabilities & Provisions	3	1,18,76,44,260.00	1,33,63,83,369.00
<b>Total</b>		<b>2,39,01,17,477.00</b>	<b>2,26,22,21,702.00</b>
APPLICATION OF FUNDS			
<b>Fixed Assets</b>	4		
Tangible Assets		61,35,80,398.00	64,89,51,162.00
Intangible Assets		45,76,186.00	92,76,409.00
Capital Work in Progress		25,58,08,357.00	10,63,47,026.00
<b>Investments from Earmarked / Endowment Fund</b>	5		
Long Term			
Short Term		1,24,47,999.00	94,23,669.00
<b>Investments-Others</b>	6	1,10,61,94,498.00	62,56,61,127.00
<b>Current Assets</b>	7	15,88,93,097.00	29,65,66,537.00
<b>Loans, Advances and Deposits</b>	8	23,86,16,942.00	56,59,95,772.00
		<b>2,39,01,17,477.00</b>	<b>2,26,22,21,702.00</b>
Significant Accounting Policies	23	-	-
Contingent Liabilities and Notes to Accounts	24		

  
( Debasish Pal )  
Finance Officer

  
(Avinash Khare)  
Vice Chancellor




**ANNUAL ACCOUNTS** वार्षिक लेखा**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st MARCH 2018**

Amount in Rupees

Particulars	Sch No	Current Year 31.03.2018 (Rs)	Previous Year 31.03.2017 (Rs)
<b>INCOME</b>			
Academic Receipts	9	2,34,80,285.00	1,58,49,547.00
Grants/ Subsidies	10	54,07,83,127.00	40,80,35,603.00
Income from Investments	11	8,23,13,127.00	4,62,58,371.00
Interest Earned	12	22,62,643.00	18,34,658.00
Other Income	13	31,57,937.00	27,45,590.00
Prior Period Income	14	2,69,918.00	6,28,994.00
<b>Total (A)</b>		<b>65,22,67,037.00</b>	<b>47,53,52,763.00</b>
<b>EXPENDITURE</b>			
Staff Payments and Benefits (Establishment Expenses)	15	39,55,42,703.00	27,31,11,602.00
Academic Expenses	16	4,92,46,476.00	5,23,13,044.00
Administrative and General Expenses	17	8,64,63,573.00	7,37,67,001.00
Transportation Expenses	18	52,69,043.00	62,84,404.00
Repairs and Maintainence	19	42,10,402.00	25,29,444.00
Finance Costs	20	36,372.00	30,108.00
Depreciation	4	8,22,47,879.00	7,82,38,210.00
Other Expenses	21	-	-
Prior Period Expenses	22	14,558.00	-
<b>Total (B)</b>		<b>62,30,31,006.00</b>	<b>48,62,73,813.00</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>2,92,36,031.00</b>	<b>(1,09,21,050.00)</b>
Transfer to/ from Designated Fund Building Fund Other (Specify)			
Balance being surplus/ deficit carried over to Capital Fund		<b>2,92,36,031.00</b>	<b>(1,09,21,050.00)</b>
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		


  
( Debasish Pal )  
Finance Officer

  
(Avinash Khare)  
Vice Chancellor

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

Amount in Rupees

RECEIPTS	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)	PAYMENTS	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)
1. Opening Balance			1. Expenses		
a) Cash Balances	2,066.00	3,700.00	a) Establishment Expenses	25,58,91,428.00	24,26,69,480.00
b) Cash Balances-Project			b) Academic Expenses	3,65,13,956.00	4,38,97,171.00
c) Bank Balances			c) Administrative Expenses	8,06,52,995.00	6,41,53,930.00
i) Savings Accounts	22,84,03,348.00	4,40,16,911.00	d) Transportation Expenses	49,58,671.00	58,97,640.00
ii) Project Accounts	4,64,34,556.00	1,09,41,151.00	e) Repairs and Maintenance	20,16,608.00	23,25,691.00
iii) Current Accounts	-	2,150.00	f) Prior period expenses	14,558.00	1,62,890.00
2. Grants received			2. Payments against earmarked/ Endowment fund	7,70,348.00	2,06,288.00
a) From Government of India			3. Payments against sponsored projects/ Schemes	6,41,91,099.00	1,58,45,614.00
b) From Other Sources (UGC)	5,98,05,000.00	8,90,00,000.00	4. Payments against sponsored fellowship / Scholarships	57,23,397.00	48,06,162.00
Grants for capital expenditure	35,00,92,000.00	23,78,29,000.00	5. Investments and deposits made	34,75,000.00	
Grants for revenue expenditure	2,38,48,285.00	1,58,49,547.00	a) Out of Earmarked / Endowment funds		
3. Academic Receipts	38,40,570.00	3,37,11,918.00	b) Out of own funds		
4. Receipts against Earmarked / Endowment fund	6,43,36,823.00	5,05,38,611.00	6. Term Deposits with scheduled banks	1,20,34,96,454.00	87,67,61,379.00
5. Receipts against Sponsored projects/ Schemes	73,33,117.00	74,05,200.00	7. Refund of grants	-	-
6. Receipt against sponsored fellowship and scholarship					
<b>Balance c/f to previous page..</b>	<b>78,40,95,765.00</b>	<b>48,92,98,188.00</b>	<b>Balance c/f to previous page..</b>	<b>1,65,77,04,514.00</b>	<b>1,25,67,26,245.00</b>



(Debasish Pal)  
Finance Officer



(Avinash Khare)  
Vice Chancellor

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

		Amount in Rupees			
RECEIPTS	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)	PAYMENTS	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)
Balance b/f from previous page..	78,40,95,765.00	48,92,98,188.00	Balance b/f from previous page..	1,65,77,04,514.00	1,25,67,26,245.00
7. Income on Investments from			8. Expenditure on Fixed Assets and Capital work in progress		
a) Earmarked funds	-	-	a) Fixed Assets:		
b) Other Investments	-	-	i) Tangible Assets	2,51,58,859.00	1,21,06,121.00
8. Interest received on:		63,67,612.00	ii) Intangible Assets	12,00,997.00	1,18,37,897.00
a) Bank Deposits	-	-	iii) Capital Work in progress	8,72,19,057.00	9,93,32,385.00
b) Loans and Advances	-	-	9. Other payments inc. Statutory payments	12,97,12,821.00	4,00,66,330.00
c) Savings bank account	22,62,643.00	18,34,658.00	10. Deposits and advances	10,57,33,363.00	27,08,000.00
9. Investments encashed	-	-	11. Other Payments (trf. to CP Fund)	-	-
10. Term deposits with scheduled banks encashed	76,15,68,576.00	1,10,42,83,923.00	12. Closing Balance		
11. Other Income (Including prior period)	44,88,583.00	27,43,143.00	a) Cash Balances	3,914.00	2,066.00
12. Deposits and advances	56,78,10,827.00	41,94,468.00	b) Bank Balances	-	-
13. Miscellaneous receipts including Statutory Receipts	1,74,59,652.00	3,99,08,379.00	i) Current Accounts	-	-
14. Caution Money Deposit	-	-	ii) in Deposit Accounts	9,43,50,188.00	22,84,03,348.00
15. Any other Receipts	-	4,89,86,577.00	iii) Savings Accounts	3,66,02,333.00	4,64,34,556.00
			iv) Project a/c		
<b>Total</b>	<b>2,13,76,86,046.00</b>	<b>1,69,76,16,948.00</b>		<b>2,13,76,86,046.00</b>	<b>1,69,76,16,948.00</b>



(Debasish Pal)  
Finance Officer



(Avinash Khare)  
Vice Chancellor

**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-1**  
**CORPUS/CAPITAL FUND**

Amount in Rupees	
	Previous Year 31-03-2017 (Rs)
Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)
Balance at the beginning of the year	76,12,35,120.00
Add: Contribution towards Corpus/ Capital fund	-
Add: Grants from UGC, Government of India and State Government to the extent utilized for Capital Expenditure	13,30,54,945.00
Add: Assets purchased out of Earmarked fund	-
Add: Assets purchased out of Sponsored Projects, where ownership vests in the institutions	13,38,548.00
Add: Assets donated/ gifts received	-
Add: Other Additions	2,26,990.00
Add: Excess of Income over Expenditure transferred from Income and Expenditure Account	(1,09,21,050.00)
<b>Balance at the year end</b>	<b>88,47,07,563.00</b>

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

Amount in Rupees

PARTICULARS	FUNDWISE BREAKUP										Previous Year 31-03-2017 (Rs)	
	Designated Fund	Endowment Fund	Designated Fund	Designated Fund	Designated Fund	Endowment Fund	Endowment Fund	Endowment Fund	Endowment Fund	Current Year 31-03-2018 (Rs)		
	ICWA	Prof. Sameera Maiti Distinguish Lecture	UGC grant for Hot Spot Wi-Fi Project	SU Research Fund	Prof. Sameera Maiti Gold Medal	Sitaram Jindal Foundation	ICAI					
<b>A)</b>												
a) Opening Balance	1,00,000.00	5,21,354.00	3,00,62,000.00	81,65,793.00	52,370.00	7,52,540.00	1,51,463.00			3,98,05,520.00	72,77,906.00	
b) Additions during the year	-	-	-	10,00,000.00	-	-	-	-	-	10,00,000.00	3,35,12,250.00	
c) Income from Investments made of the funds	-	36,208.00	-	8,64,436.00	2,371.00	54,043.00	14,442.00	-	-	9,71,500.00	2,370.00	
d) Accrued interest on Investments/ Advances	-	-	-	2,52,393.00	-	-	-	-	-	2,52,393.00	1,38,810.00	
e) Interest on Savings Bank A/c	-	-	-	7,633.00	-	-	-	-	-	7,633.00	64,070.00	
f) Other Additions (Employer contribution)	-	-	-	-	-	-	-	-	-	-	-	
g) Other Additions (Receivables)	-	-	-	-	-	-	-	-	-	-	-	
h) Other Additions (Payable -Sikkim University)	-	-	-	-	-	-	-	-	-	-	-	
i) Other Additions (Miscellaneous)	-	-	-	18,06,286.00	-	-	-	-	-	18,06,286.00	1,00,000.00	
Total (A)	1,00,000.00	5,57,562.00	3,00,62,000.00	1,20,96,541.00	54,741.00	8,06,583.00	1,65,905.00			4,38,43,332.00	4,13,37,058.00	
<b>B)</b>												
i) Utilization. Expenditure towards objective of funds	-	-	-	-	-	-	-	-	-	-	-	-
ii) Capital Expenditure	-	57,562.00	-	5,89,170.00	4,741.00	2,689.00	3,855.00	-	-	6,58,017.00	2,06,288.00	
iii) Revenue Expenditure	-	57,562.00	-	5,89,170.00	4,741.00	2,689.00	3,855.00	-	-	6,58,017.00	2,06,288.00	
Total (B)	-	57,562.00	-	5,89,170.00	4,741.00	2,689.00	3,855.00	-	-	6,58,017.00	2,06,288.00	
<b>Closing Balances at the year end (A-B)</b>	<b>1,00,000.00</b>	<b>5,00,000.00</b>	<b>3,00,62,000.00</b>	<b>1,15,07,371.00</b>	<b>50,000.00</b>	<b>8,03,894.00</b>	<b>1,62,050.00</b>			<b>4,31,85,315.00</b>	<b>4,11,30,770.00</b>	
<b>Represented by</b>												
Cash and Bank Balances	1,00,000.00	-	3,00,62,000.00	2,30,846.00	-	28,894.00	3,835.00			3,04,25,575.00	3,16,54,984.00	
Investments	-	5,00,000.00	-	1,09,64,784.00	50,000.00	7,75,000.00	1,58,215.00			1,24,47,999.00	94,23,669.00	
Interest accrued but not due	-	-	-	3,11,741.00	-	-	-			3,11,741.00	52,117.00	
<b>Total</b>	<b>1,00,000.00</b>	<b>5,00,000.00</b>	<b>3,00,62,000.00</b>	<b>1,15,07,371.00</b>	<b>50,000.00</b>	<b>8,03,894.00</b>	<b>1,62,050.00</b>			<b>4,31,85,315.00</b>	<b>4,11,30,770.00</b>	

(Debasish Pal)  
Finance Officer

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

Amount in Rupees

1	2	Opening Balance		Additions during the year		Total		9	Closing Balance		12
		3	4	5	6	7	8		10	11	
		Endowment	Accumulated Interest	Endowment	Interest	Endowment	Interest	Expenditure on the object during the year	Endowment	Accumulated Interest	(10+11)
						(3+5)	(4+6)				
A)											
a)	Institute of Chartered Accountants of India (ICAI)	1,40,657.00	10,806.00	-	-	1,40,657.00	10,806.00	-	1,40,657.00	10,806.00	1,51,463.00
b)	Sitaram Jindal Foundation	7,50,000.00	54,043.00	25,000.00	149.00	7,75,000.00	54,192.00	5,229.00	7,69,771.00	54,192.00	8,23,963.00
c)	Prof.Sameera Maiti Gold Medal	50,000.00	2,370.00	-	2,371.00	50,000.00	4,741.00	4,741.00	50,000.00	-	50,000.00
d)	Prof.Sameera Maiti Distinguished Lecture Series	5,00,000.00	21,354.00	-	-	5,00,000.00	21,354.00	21,354.00	5,00,000.00	-	5,00,000.00
	<b>TOTAL</b>	<b>14,40,657.00</b>	<b>88,573.00</b>	<b>25,000.00</b>	<b>2,520.00</b>	<b>14,65,657.00</b>	<b>91,093.00</b>	<b>31,324.00</b>	<b>14,60,428.00</b>	<b>64,998.00</b>	<b>15,25,426.00</b>

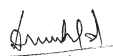
## SCHEDULES FORMING PART OF BALANCE SHEET

## Schedule-3

## CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

		Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)
<b>A</b>	<b>CURRENT LIABILITIES</b>		
1	Deposits from Staff	-	-
2	Deposits from Students	14,31,850.00	11,90,846.00
3	<b>Sundry Creditors</b>		
a)	For Goods and Services	13,00,20,844.00	6,09,94,317.00
b)	Others	-	-
4	Deposit-Others (including EMD, Security Deposit)	64,68,890.00	26,35,768.00
5	<b>Statutory Liabilities</b>		
a)	Overdue (GPF,TDS,WC Tax,CPF,GIS, NPS)	23,14,229.00	-
b)	Others	-	1,59,235.00
6	<b>Other Current Liabilities:-</b>		
a)	Salaries	-	-
b)	Receipts against Sponsored projects	4,79,30,343.00	4,64,34,556.00
c)	Receipts against Sponsored fellowship and scholarship	47,03,767.00	38,11,555.00
d)	Unutilised Grants	90,73,89,824.00	1,16,29,87,269.00
e)	Grants in advance	-	-
f)	Other Funds	-	-
g)	CPF Fund	-	-
h)	Research & Consultancy Fund	-	-
i)	Chief Warden Fund	-	-
g)	Other Liabilities	41,66,744.00	75,10,440.00
	<b>Total (A)</b>	<b>1,10,44,26,491.00</b>	<b>1,28,57,23,986.00</b>
<b>B)</b>	<b>PROVISIONS</b>		
1	For Taxation	-	-
2	Gratuity	4,02,55,491.00	2,77,29,705.00
3	Superannuation Pension	-	-
4	Accumulated Leave Encashment	4,29,62,278.00	2,29,29,678.00
5	Trade Warranties/ Claims	-	-
6	Others (Specify)	-	-
	<b>Total (B)</b>	<b>8,32,17,769.00</b>	<b>5,06,59,383.00</b>
	<b>Total (A+B)</b>	<b>1,18,76,44,260.00</b>	<b>1,33,63,83,369.00</b>

  
 ( 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
<b>A</b>	<b>Dept. of Science and Technology</b>							
a.1	Macuna Project NS-1	2,235		83	2,318	-	2,318	
a.2	Himalayan Cryosphere (UL)	14,12,121		36,104	14,48,225	14,32,777	15,448	
a.3	Large Cardamom (DP)	2,605		97	2,702	-	2,702	
a.4	Fermented Milk (JPT)	4,59,912		6,24,762	10,84,674	8,62,529	2,22,145	
a.5	Hot Spring of Sikkim (NT)	1,959		2,01,757	2,03,716	2,01,959	1,757	
a.6	Assessment of Carbon sequeg.(NB Devi)	5,47,194		8,39,046	13,86,240	9,13,768	4,72,472	
a.7	Transcriptome Profiling (SG)	4,18,159		5,20,925	9,39,084	5,50,941	3,88,143	
a.8	Eyes reval Thinking Pattern (S.Mas)	90,277		4,59,244	5,49,521	2,14,910	3,34,611	
a.9	Carbohydrate Based Diversity (BGR)	27,02,214		4,80,872	31,83,086	28,91,664	2,91,422	
a.10	Human Leukoctye antigen (BS)	15,56,786		39,918	15,96,704	14,69,988	1,26,716	
a.11	DST (Dr. S maheswari)	-		1,62,957	1,62,957	150	1,62,807	
a.12	DST Dr Anand pariyar	-		33,40,590	33,40,590	3,38,760	30,01,830	
a.13	DST DR. Karma Diki Bhutia	-		15,44,679	15,44,679	9,21,992	6,22,687	
a.14	DST (Dr. Sudarshan Tamang)( SNICB)	-		34,52,461	34,52,461	29,16,393	5,36,068	
a.15	DST (Dr. Sudarshan Tamang)( DBFQ)	-		27,34,337	27,34,337	26,49,877	84,460	
<b>B</b>	<b>Dept. of BioTechnology</b>							
b.1	Macunna Project NS-2	493		18	511	-	511	
b.2	SU-DPMS	2,10,424		9,086	2,19,510	83,852	1,35,658	
b.3	SU-DBT-NER-BPMC	4,03,996		10,659	4,14,655	4,03,997	10,658	
b.4	Marcha Diversity	26,981		6,25,878	6,52,859	4,53,000	1,99,859	
b.5	DBT (JP Tamang)	82,897		4,80,388	5,63,285	94,935	4,68,350	
b.6	DBT (N.Satnarayan)	25,96,766		52,348	26,49,114	22,55,688	3,93,426	
b.7	DBT (N.Thakur)	3,72,682		4,22,685	7,95,367	5,95,700	1,99,667	
b.8	DBT Dr. B.G.Roy	36,90,000		1,04,300	37,94,300	8,25,315	29,68,985	
b.9	DBT. Dr Laxuman Sharma -01			21,87,933	21,87,933	13,34,506	8,53,427	
b.10	DBT Dr. J.P.Tamang (Food Fermenting)			26,19,647	26,19,647	14,45,702	11,73,945	
	<b>Balance Cf to next page..</b>	<b>1,45,77,701</b>	<b>-</b>	<b>2,09,50,774</b>	<b>3,55,28,475</b>	<b>2,28,58,403</b>	<b>1,26,70,072</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	
									3
1	2								
	Balance b/f from previous page..	1,45,77,701	-	2,09,50,774	3,55,28,475	2,28,58,403	1,26,70,072	-	
<b>C</b>	<b><u>International Project</u></b>								
c.1	IUCN MC-01	12,377		463	12,840	-	12,840		
c.2	GRDHFL VHCR CABI	49,237		3,390	52,627	48,000	4,627		
c.3	SU/2015/COCOON	2,24,535		8,630	2,33,165	1,34,577	98,588		
c.4	ICIMOD VK-01	7,50,518		2,53,321	10,03,839	1,58,540	8,45,299		
<b>D</b>	<b><u>University Grants Commission</u></b>								
d.1	UGC-DAE/2012/CRS-68	18,010		699	18,709	15,400	3,309		
d.2	UGC Vimal Khawas -Disaster Management	17,777		565	18,342	2,959	15,383		
d.3	UGC.Maj Pro-Str Res Con Lit N-E	-		-	-	-	-		
d.4	SU/StartupGrant/UGC/BC/2013	3,96,388		14,848	4,11,236	3,96,388	14,848		
d.5	SU/2015//UGC/STARTUPGrant	1,44,107		1,836	1,45,943	1,43,553	2,390		
d.6	SU/2015/UGC/START UP Grant	1,81,345		2,649	1,83,994	1,81,501	2,493		
d.7	SU/2015/UGC/START UP Grant	2,07,797		7,945	2,15,742	50,150	1,65,592		
d.8	SU/2015/UGC/START UP Grant	2,74,729		6,523	2,81,252	2,29,170	52,082		
d.9	SU/2015/UGC/START UP Grant	4,89,095		17,994	5,07,089	60,290	4,46,799		
d.10	UGG-Dr AS Chandel	408		16	424	-	424		
d.11	CEL-Samar Sinha	87,02,325		2,96,136	89,98,461	76,92,648	13,05,813		
d.12	ESLITLS SUJATA UPADHYAY-01	7,52,130		25,129	7,77,259	4,40,426	3,36,833		
	<b>Total</b>	<b>2,67,98,479</b>	<b>-</b>	<b>2,15,90,918</b>	<b>4,83,89,397</b>	<b>3,24,12,005</b>	<b>1,59,77,392</b>	<b>-</b>	

Amount in Rupees

(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	Total	Expenditure during the year	Closing Balance		
		Credit	Debit				Credit	Debit	
									3
1	2								
E	Balance b/f from previous page..	2,67,98,479.00	-	2,15,90,918.00	4,83,89,397.00	3,24,12,005.00	1,59,77,392.00	-	
	<b>Domestic Project</b>								
e.1	Tea Board	3,20,870.00		12,467.00	3,33,337.00	15,196.00	3,18,141.00		
e.2	FFC GOI RK-1	18,826.00		898.00	19,724.00	-	19,724.00		
e.3	NMHS DHANI R.CHETTRI-01	24,84,096.00		29,24,700.00	54,08,796.00	26,71,736.00	27,37,060.00		
e.4	NMHS(Dr. Bhoj Kr. Acharya)	-		1,47,22,857.00	1,47,22,857.00	5,348.00	1,47,17,509.00		
e.4	NSS Cell	3,17,733.00		1,44,772.00	4,62,505.00	87,779.00	3,74,726.00		
e.5	Other Projects	1,57,25,396.00		1,99,34,528.00	3,56,59,924.00	2,54,76,723.00	1,01,83,201.00		
e.6	HUC Project (S.K.Rai)	76,672.00		3,70,950.00	4,47,622.00	4,46,052.00	1,570.00		
F	<b>ICSSR</b>								
f.1	ICSSR (DrS Panda)	-		3,67,555.00	3,67,555.00	3,33,870.00	33,685.00		
f.2	ICSSR N.K.THINGUJAM	1,77,435.00		8,12,897.00	9,90,332.00	4,35,619.00	5,54,713.00		
f.3	ICSSR Rajesh Raj.SN-01	4,00,351.00		11,594.00	4,11,945.00	3,26,471.00	85,474.00		
f.4	ICSSR SWATI A.SACHDEVA-01	1,14,698.00		4,223.00	1,18,921.00	1,05,144.00	13,777.00		
f.5	ICSSR ( Dr. N.K.Paswan)	-		3,04,866.00	3,04,866.00	87,892.00	2,16,974.00		
f.6	ICSSR (Dr.Praveen K Mishra)	-		2,02,377.00	2,02,377.00	1,98,812.00	3,565.00		
f.7	ICSSR (Dr.T. Vijay Kumar)	-		4,06,343.00	4,06,343.00	3,26,472.00	79,871.00		
G	<b>GOVT OF SIKKIM</b>								
g.1	GOS (Dr.S.A Sachdeva)	-		5,03,305.00	5,03,305.00	4,62,808.00	40,497.00		
g.2	GOS (Dr.Arun K Chhetri)	-		20,21,573.00	20,21,573.00	7,99,172.00	12,22,401.00		
g.3	GOS (Dr. Komal Sinha)	-		2,50,000.00	2,50,000.00	-	2,50,000.00		
g.4	GOS Seminar-Economics Dept. GOS	11,50,250.00		4,95,000.00	11,50,250.00	4,41,974.00	7,08,276.00		
g.5	Seminar-(Prof V.Rama Devi)	-		-	4,95,000.00	4,53,213.00	41,787.00		
g.6	Science & Engg Research Board	1,75,000.00		-	1,75,000.00	-	1,75,000.00		
g.7	Unnat Bharat Abhiyan	1,75,000.00		-	1,75,000.00	-	1,75,000.00		
	<b>Total</b>	<b>4,79,34,806.00</b>	<b>-</b>	<b>6,50,81,823.00</b>	<b>11,30,16,629.00</b>	<b>6,50,86,286.00</b>	<b>4,79,30,343.00</b>	<b>-</b>	

Amount in Rupees

  
 ( Debasish Pal )  
 Finance Officer

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

Sl No	Name of Sponsor	Opening Balance as on 01.04.2017		Transactions during the year		Closing Balance as on 31.03.2018	
		Credit	Debit	Credit	Debit	Credit	Debit
		3	4	5	6	3	4
A	<u>University Grants Commission</u>						
A.1	Junior Research Fellowship	6,26,750.00				6,26,750.00	
A.2	Rajiv Gandhi National Fellowship	-	8,59,329.00	-			8,59,329.00
B	<u>Ministry (DST)</u>						
b.1	INSPIRE	30,75,046.00		20,73,064.00	27,37,866.00	24,10,244.00	
b.2	Inspired fellowship ((Venkata R Muddarsu)	-		3,44,500.00		3,44,500.00	
b.3	Inspired fellowship(Sayak Das)	-		4,64,300.00		4,64,300.00	
b.4	Inspired fellowship(Sidhant Basel))	-		3,49,000.00	1,91,919.00	1,57,081.00	
b.5	Inspired fellowship(Tanaya Srivastav)	-		3,49,000.00	1,91,919.00	1,57,081.00	
C	<u>Others (Specify)</u>						
c.1	ICSSR Fellowship	11,000.00				11,000.00	
c.2	ICSSR Post Doc Fellowship(Dr.A.Hannan)	-		11,49,144.00	10,93,532.00	55,612.00	
c.3	ICSSR Fellowship (Dinesh Gupta)	-		1,92,000.00	96,000.00	96,000.00	
c.4	ICSSR Fellowship (Prajwal Chetri)	-		7,64,260.00	5,62,820.00	2,01,440.00	
c.5	IUAC Fellowship (Dr.Archana Tiwari Project)	-		81,000.00		81,000.00	
c.6	Sipend/Means Cum Merit Scholarship	98,759.00		3,64,449.00	3,64,449.00	98,759.00	
	<b>Total</b>	<b>38,11,555.00</b>	<b>8,59,329.00</b>	<b>61,30,717.00</b>	<b>52,38,505.00</b>	<b>47,03,767.00</b>	<b>8,59,329.00</b>

  
 ( Debasish Pal )  
 Finance Officer

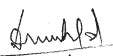
## SCHEDULES FORMING PART OF BALANCE SHEET

## Schedule-3C

UNUTILISED GRANT FROM UGC,  
GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Amount in Rupees

	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (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	1,16,29,87,269.00	84,33,30,817.00
Add: Receipts during the year	53,03,03,000.00	86,07,47,000.00
Less: Refund	-	-
Less: Utilized for Revenue Expenditure	54,07,83,127.00	40,80,35,603.00
Less: Utilized for Capital Expenditure	24,51,17,318.00	13,43,93,493.00
<b>Unutilized Carried ForwardTotal (B)</b>	<b>90,73,89,824.00</b>	<b>1,16,16,48,721.00</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>90,73,89,824.00</b>	<b>1,16,16,48,721.00</b>

  
 ( Debasish Pal )  
 Finance Officer

SCHEDULES FORMING PART OF BALANCE SHEET  
Schedule-4  
FIXED ASSETS

Sl No	Asset Heads	Rate %	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			Op Balance	Additions	Deductions	Cl. Balance	Op Balance	Dep. For the year	Deductions/ Adjustments	Cl. Balance	As On	As On	
			01.04.2017			31.03.2018	01.04.2017			31.03.2018	31.03.2018	31.03.2017	
1	Land		15,00,00,000.00	-	-	15,00,00,000.00	-	-	-	-	-	15,00,00,000.00	
2	Site Development		-	-	-	-	-	-	-	-	-	-	
3	Buildings	2%	12,90,67,523.00	-	-	12,90,67,523.00	25,81,350.00	-	51,62,700.00	-	-	12,39,04,823.00	12,64,86,173.00
4	Roads and Bridges	2%	-	-	-	-	-	-	-	-	-	-	
5	Tubewells and Water Supply	2%	8,990.00	26,851.00	-	35,841.00	180.00	-	897.00	-	-	34,944.00	8,810.00
6	Sewerage and Drainage	2%	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equip.	5%	83,33,642.00	10,65,070.00	-	93,98,712.00	17,48,404.00	-	22,18,340.00	-	-	71,80,372.00	65,85,237.90
8	Plant and Machinery	5%	41,37,724.00	-	-	41,37,724.00	10,81,304.00	-	12,88,190.00	-	-	28,49,534.00	30,56,420.00
9	Scientific and Laboratory Equip.	8%	35,06,31,007.00	49,78,100.00	-	35,56,09,107.00	14,73,67,276.00	-	17,58,16,005.00	-	-	17,97,93,102.00	20,32,63,731.00
10	Office Equipment	7.50%	96,10,846.00	3,15,089.00	-	99,25,935.00	27,29,818.00	-	34,74,263.00	-	-	64,51,672.00	68,81,028.00
11	Audio Visual Equipment	7.50%	85,95,743.00	27,75,115.00	-	1,13,70,858.00	28,51,763.00	-	37,04,577.00	-	-	76,66,281.00	57,43,980.00
12	Computer and Peripherals	20%	6,30,46,597.00	80,26,374.00	-	7,10,72,971.00	5,69,05,201.00	-	7,11,19,795.00	-	-	-46,824.00	61,41,396.00
13	Furniture, Fixture and Fittings	7.50%	8,46,58,360.00	39,35,881.00	-	8,85,94,241.00	3,10,94,965.00	-	3,77,39,533.00	-	-	5,08,54,708.00	5,35,63,395.00
14	Vehicle	10%	33,11,536.00	41,95,522.00	-	75,07,058.00	12,73,452.00	-	20,24,158.00	-	-	54,82,900.00	20,38,084.00
15	Lib Books & Scientific Journals	10%	15,53,69,854.00	1,05,86,167.00	-	16,59,56,021.00	7,45,85,678.00	-	9,11,81,280.00	-	-	7,47,74,741.00	8,07,84,176.00
16	Sport Equipments	10%	2,42,727.00	44,322.00	-	2,87,049.00	69,962.00	-	98,667.00	-	-	1,88,382.00	1,72,765.00
17	Small Value Assets	7.50%	7,91,626.00	3,77,030.00	-	11,68,656.00	2,47,874.00	-	3,35,523.00	-	-	8,33,133.00	5,43,752.00
18	Networking Assets	7.50%	81,33,888.00	5,84,278.00	-	87,18,166.00	44,51,674.00	-	51,05,536.00	-	-	36,12,630.00	36,82,214.00
	<b>Total (A)</b>		<b>97,59,40,063.00</b>	<b>3,69,09,799.00</b>	<b>-</b>	<b>1,01,28,49,862.00</b>	<b>32,69,88,901.10</b>	<b>-</b>	<b>39,92,69,464.00</b>	<b>-</b>	<b>-</b>	<b>61,35,80,398.00</b>	<b>64,89,51,161.90</b>
19	Capital Work in Progress		10,63,47,026.00	20,24,61,331.00	5,30,00,000.00	25,58,08,357.00	-	-	-	-	-	25,58,08,357.00	10,63,47,026.00
	<b>Total (B)</b>		<b>10,63,47,026.00</b>	<b>20,24,61,331.00</b>	<b>5,30,00,000.00</b>	<b>25,58,08,357.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,58,08,357.00</b>	<b>10,63,47,026.00</b>
20	Computer Software	40%	75,95,392.00	6,52,788.00	-	82,48,180.00	67,93,370.00	-	78,56,506.00	-	-	3,91,674.00	8,02,022.00
21	E. Journals	40%	1,76,46,144.00	50,93,400.00	4,79,096.00	2,22,60,448.00	91,71,757.00	-	1,80,75,936.00	-	-	41,84,512.00	84,74,387.00
22	Patents		-	-	-	-	-	-	-	-	-	-	-
	<b>Total (C)</b>		<b>2,52,41,536.00</b>	<b>57,46,188.00</b>	<b>4,79,096.00</b>	<b>3,05,08,628.00</b>	<b>1,59,65,127.00</b>	<b>-</b>	<b>2,59,32,442.00</b>	<b>-</b>	<b>-</b>	<b>45,76,186.00</b>	<b>92,76,409.00</b>
	<b>Total (A+B+C)</b>		<b>1,10,75,28,625.00</b>	<b>24,51,17,318.00</b>	<b>5,34,79,096.00</b>	<b>1,29,91,66,847.00</b>	<b>34,29,54,028.10</b>	<b>-</b>	<b>42,52,01,906.00</b>	<b>-</b>	<b>-</b>	<b>87,39,64,941.00</b>	<b>76,45,74,596.90</b>

(Debasish Pal)  
Finance Officer

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

Amount in Rupees

Sl No	Asset Heads	Rate %	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			Op Balance 01.04.2017	Additions	Deductions	Ci. Balance 31.03.2018	Op Balance 01.04.2017	Dep. For the year	Deductions/ Adjustments	Ci. Balance 31.03.2018	As On 31.03.2017
1	Land		15,00,00,000	-	-	15,00,00,000	-	-	-	15,00,00,000	15,00,00,000
2	Site Development		-	-	-	-	-	-	-	-	-
3	Buildings	2%	12,90,67,523	-	-	12,90,67,523	25,81,350	-	51,62,700	12,39,04,823	12,64,86,173
4	Roads and Bridges	2%	-	-	-	-	-	-	-	-	-
5	Tubewells and Water Supply	2%	8,990	26,851	-	35,841	180	717	897	34,944	8,810
6	Sewerage and Drainage	2%	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equip.	5%	83,33,642	10,65,070	-	93,98,712	17,48,404	4,69,936	22,18,340	71,80,372	65,85,238
8	Plant and Machinery	5%	41,37,724	-	-	41,37,724	10,81,304	2,06,886	12,88,190	28,49,534	30,56,420
9	Scientific and Laboratory Equip.	8%	35,06,31,007	49,78,100	-	35,56,09,107	14,73,67,276	2,84,48,729	17,58,16,005	17,97,93,102	20,32,63,731
10	Office Equipment	7.50%	96,10,846	3,15,089	-	99,25,935	27,29,818	7,44,445	34,74,263	64,51,672	68,81,028
11	Audio Visual Equipment	7.50%	85,95,743	27,75,115	-	1,13,70,858	28,51,763	8,52,814	37,04,577	76,66,281	57,43,980
12	Computer and Peripherals	20%	6,30,46,597	80,26,374	-	7,10,72,971	5,69,05,201	1,42,14,594	7,11,19,795	-46,824	61,41,396
13	Furniture, Fixture and Fittings	7.50%	8,46,58,360	39,35,881	-	8,85,94,241	3,10,94,965	66,44,568	3,77,39,533	5,08,54,708	5,35,63,395
14	Vehicle	10%	33,11,536	41,95,522	-	75,07,058	12,73,452	7,50,706	20,24,158	54,82,900	20,38,084
15	Lib Books & Scientific Journals	10%	15,33,69,854	1,05,86,167	-	16,39,56,021	7,45,85,678	1,65,95,602	9,11,81,280	7,47,74,741	8,07,84,176
16	Sport Equipments	10%	2,42,727	44,322	-	2,87,049	69,962	28,705	98,667	1,88,382	1,72,765
17	Small Value Assets	7.50%	7,91,626	3,77,030	-	11,68,656	2,47,874	87,649	3,35,523	8,33,133	5,43,752
18	Networking Assets	7.50%	81,33,888	5,84,278	-	87,18,166	44,51,674	6,53,862	51,05,536	36,12,630	36,82,214
<b>Total (A)</b>			<b>97,59,40,063</b>	<b>3,69,09,799</b>	<b>-</b>	<b>1,01,28,49,862</b>	<b>32,69,88,901</b>	<b>7,22,80,564</b>	<b>39,92,69,464</b>	<b>61,35,80,398</b>	<b>64,89,51,162</b>
19	Capital Work in Progress		10,63,47,026	20,24,61,331	5,30,00,000	25,58,08,357	-	-	-	25,58,08,357	10,63,47,026
<b>Total (B)</b>			<b>10,63,47,026</b>	<b>20,24,61,331</b>	<b>5,30,00,000</b>	<b>25,58,08,357</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,58,08,357</b>	<b>10,63,47,026</b>
20	Computer Software	40%	75,95,392	6,52,788	-	82,48,180	67,93,370	10,63,136	78,56,506	3,91,674	8,02,022
21	E. Journals	40%	1,76,46,144	50,93,400	4,79,096	2,22,60,448	91,71,757	89,04,179	1,80,75,936	41,84,512	84,74,387
22	Patents		-	-	-	-	-	-	-	-	-
<b>Total (C)</b>			<b>2,52,41,536</b>	<b>57,46,188</b>	<b>4,79,096</b>	<b>3,05,08,628</b>	<b>1,59,65,127</b>	<b>99,67,315</b>	<b>2,59,32,442</b>	<b>45,76,186</b>	<b>92,76,409</b>
<b>Total (A+B+C)</b>			<b>1,10,75,28,625</b>	<b>24,51,17,318</b>	<b>5,34,79,096</b>	<b>1,29,91,66,847</b>	<b>34,29,54,028</b>	<b>8,22,47,879</b>	<b>42,52,01,906</b>	<b>87,39,64,941</b>	<b>76,45,74,597</b>

SCHEDULES FORMING PART OF BALANCESHEET  
Schedule-4B  
NON PLAN

Sl No	Asset Heads	Rate %	GROSS BLOCK				DEPRECIATION			NET BLOCK		
			Op Balance 01.04.2017	Additions	Deductions	Cl. Balance 31.03.2018	Op Balance 01-04-2017	Dep. For the year	Deductions/ Adjustments	Cl. Balance 31.03.2018	As On 31.03.2018	As On 31.03.2017
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>											

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**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 01.04.2017	Additions	Deductions	Cl. Balance 31.03.2018	Op Balance 01.04.2017	Dep. For the year	Deductions/ Adjustments	Cl. Balance 31.03.2018	As On 31.03.2018
1	Patents & Copyrights		-	-	-	-	-	-	-	-	-
2	Computer Software	40%	75,95,392	6,52,788		82,48,180	67,93,370		78,56,506	3,91,674	8,02,022
3	E. Journals	40%	1,76,46,144	50,93,400	4,79,096	2,22,60,448	91,71,757		1,80,75,936	41,84,512	84,74,387
	<b>Total (A)</b>		<b>2,52,41,536</b>	<b>57,46,188</b>	<b>4,79,096</b>	<b>3,05,08,628</b>	<b>1,59,65,127</b>	<b>-</b>	<b>2,59,32,442</b>	<b>45,76,186</b>	<b>92,76,409</b>

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

Sl No	Particulars	Op Balance 01-04-2017	Additions	Gross	Amortization	Net Block 31-03-2018	Net Block 31-03-2017
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>42,826</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,190</b>	<b>42,825</b>
B	Patents pending in respect of Patents applied for						
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>-</b>
	<b>Grand Total (A+B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



SCHEDULES FORMING PART OF BALANCE SHEET  
Schedule-4D  
OTHERS

Sl No	Asset Heads	Rate %	GROSS BLOCK		DEPRECIATION		NET BLOCK					
			Op Balance 01.04.2017	Additions	Deductions	Cl. Balance 31.03.2018	Op Balance 01.04.2017	Dep. For the year	Deductions/ Adjustments	Cl. Balance 31.03.2018	As On 31.03.2018	As On 31.03.2017
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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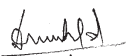
## SCHEDULES FORMING PART OF BALANCE SHEET

Amount in Rupees

		Current Year 31-03-2018 (Rs)	Previous Year 31.03.2017 (Rs)
<b>Schedule-5</b>			
<b>INVESTMENTS FROM EARMARKED ENDOWMENT FUNDS</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	1,24,47,999.00	94,23,669.00
6	Others (to be Specify)	-	-
<b>Total (A+B+C+D)</b>		<b>1,24,47,999.00</b>	<b>94,23,669.00</b>
<b>Schedule-5A</b>			
<b>INVESTMENTS FROM EARMARKED ENDOWMENT FUNDS (FUND WISE)</b>			
1	SU Research Fund	1,09,64,784.00	79,76,061.00
2	Endowment Fund Investments-ICAI	1,58,215.00	1,47,608.00
3	Prof. Sameera Maiti Distinguish Lecture	5,00,000.00	5,00,000.00
4	Prof. Sameera Maiti Gold Medal	50,000.00	50,000.00
5	Sita Ramjindal Foundation	7,75,000.00	7,50,000.00
<b>Total</b>		<b>1,24,47,999.00</b>	<b>94,23,669.00</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	1,10,61,94,498.00	62,56,61,127.00
6	Others (to be Specify)	-	-
<b>Total</b>		<b>1,10,61,94,498.00</b>	<b>62,56,61,127.00</b>

  
 ( Debasish Pal )  
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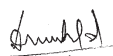
## SCHEDULES FORMING PART OF BALANCESHEET

## Schedule-7

## CURRENT ASSETS

Amount in Rupees

		Current Year 31.03.2018 (Rs)	Previous Year 31.03.2017 (Rs)
1	<b>Stock</b>		
	a) Stores and Spares	-	-
	b) Loose Tools	-	-
	c) Publications	-	-
	d) Laboratory Chemicals, Comumables and glasswa	72,03,063.00	67,46,090.00
	e) Building Materials	-	-
	f) Electrical Material	-	-
	g) Stationery	44,50,451.00	44,15,479.00
	h) Water supply Material	-	-
2	<b>Sundry Debtors</b>		
	a) Debts outstanding for a period of six months	1,15,20,434.00	1,05,64,999.00
	b) Others (against project payment)	47,62,714.00	
3	<b>Cash and Bank Balances</b>		
	a) With Scheduled Banks		
	- In current account	-	-
	- In term deposit account	-	-
	- In savings account	13,09,52,521.00	27,48,37,903.00
	- Grant in Transit	-	-
	b) With Non-Scheduled Banks		
	- In term deposit account	-	-
	- In savings account	-	-
	c) Cash in hand	3,914.00	2,066.00
4	Post Office Savings Account	-	-
	<b>Total</b>	<b>15,88,93,097.00</b>	<b>29,65,66,537.00</b>

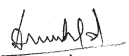
  
 ( Debasish Pal )  
 Finance Officer

## SCHEDULES FORMING PART OF BALANCE SHEET

## Annexure-A

Amount in Rupees

		Current Year 31-03-2018 (Rs)	Previous Year 31.03.2017 (Rs)
I)	<b>Saving Account</b>		
1	Grants from UGC A/c	8,81,81,161.00	18,92,89,323.00
2	University receipts A/c	7,78,016.00	4,31,490.00
3	Scholarship A/c		
4	Academic Fee Receipt A/c	24,60,214.00	70,27,551.00
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	3,66,02,333.00	4,64,34,556.00
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)	29,30,845.00	3,16,54,984.00
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>	1,10,61,94,498.00	63,50,63,442.00
		<b>1,23,71,47,067.00</b>	<b>90,99,01,346.00</b>

  
 ( Debasish Pal )  
 Finance Officer

# ANNUAL ACCOUNTS वार्षिक लेखा

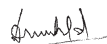
## SCHEDULES FORMING PART OF BALANCE SHEET

### Schedule-8

#### LOANS, ADVANCES AND DEPOSITS

Amount in Rupees

		Current Year 31-03-2018 (Rs)	Previous Year 31.03.2017 (Rs)
1	<b><u>Advances to Employees (Non Interest Bearing)</u></b>		
a)	Salary		
b)	Festival	1,09,359.00	1,18,350.00
c)	Medical Advance		
d)	Others (Specify)		
d.1)	Computer Advance	1,26,270.00	-
d.2)	LTC Advance	20,39,644.00	17,07,205.00
d.3)	Imprest Advance	8,10,000.00	5,50,000.00
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	4,24,00,000.00	-
b)	To Suppliers (NCC Ltd Secured advance)	1,62,76,679.00	-
c)	ICSSR Seminar (Praveen Mishra)	20,000.00	-
d)	SU Research Fund	1,00,000.00	1,00,000.00
e)	CRH	50,000.00	50,000.00
f)	MAKAIAS, Kolkata	-	99,100.00
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	79,00,000.00	
f.1)	Security Deposits	-	27,95,986.00
6	<b><u>Income Accrued</u></b>		
a)	On investments from Earmarked/ Endowment fu	3,15,576.00	51,883.00
b)	On Investments-Others	4,68,33,046.00	2,35,27,444.00
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	-	-
b)	Debit balances in sponsored Fellowship and Scho	8,59,329.00	8,59,329.00
c)	Grants receivable	12,04,06,000.00	53,39,18,000.00
d)	Other receivable froms from UGC	3,71,039.00	22,18,475.00
8	<b><u>Claims Receivables</u></b>		
	<b>Total</b>	<b>23,86,16,942.00</b>	<b>56,58,77,422.00</b>

  
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Finance Officer

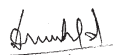
## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

## Schedule-9

## ACADEMIC RECEIPTS

Amount in Rupees


	Current Year 31-03-2018 (Rs)	Previous Year 31.03.2017 (Rs)
<b>Fees From Students</b>		
<b>A) Academics</b>		
1 Tution Fee	39,38,820.00	80,51,279.00
2 Admission Fee	5,84,064.00	1,87,512.00
3 Enrolment Fee	-	-
4 Library Admission Fee	4,44,960.00	1,36,210.00
5 Laboratory Fee	-	-
6 Art & Craft Fee	-	-
7 Registration Fee	91,488.00	5,500.00
8 Syllabous Fee	-	-
<b>Total (A)</b>	<b>50,59,332.00</b>	<b>83,80,501.00</b>
<b>B) Examination</b>		
1 Admission Test Fee	-	-
2 Annual Examination Fee	1,46,74,552.00	33,17,775.00
3 Marksheet, Certificate Fee	7,28,862.00	4,48,079.00
4 Entrance Examination Fee	-	-
<b>Total (B)</b>	<b>1,54,03,414.00</b>	<b>37,65,854.00</b>
<b>C) Other Fees</b>		
1 Identity Card Fee	89,092.00	27,230.00
2 Fines/ Miscellaneous fees	2,16,230.00	1,97,027.00
3 Medical Fee	2,66,976.00	81,726.00
4 Transportation Fee	-	-
5 Hostel Fee	85,314.00	2,16,002.00
6 Affiliation Fees	3,72,565.00	2,29,750.00
<b>Total (C)</b>	<b>10,30,177.00</b>	<b>7,51,735.00</b>
<b>D) Sale of Publication</b>		
1 Sale of Admission Form	-	4,89,600.00
2 Sale of syllabous, Question paper,etc	-	-
3 Sale of prospectus including admission form	15,37,850.00	98,002.00
4 Certificate fees -Colleges	-	6,99,826.00
5 Migration Certificate fee	1,39,000.00	1,44,300.00
<b>Total (D)</b>	<b>16,76,850.00</b>	<b>14,31,728.00</b>
<b>E) Other Academic Receipts</b>		
1 Registration for workshop, programmes	68,000.00	-
2 Registration fee-Colleges	2,42,512.00	15,19,729.00
<b>Total (E)</b>	<b>3,10,512.00</b>	<b>15,19,729.00</b>
<b>Total (A to E)</b>	<b>2,34,80,285.00</b>	<b>1,58,49,547.00</b>

  
 ( Debasish Pal )  
 Finance Officer

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

Amount in Rupees

Particulars	Govt. of India	PLAN		Total Plan	Non Plan UGC	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)
		Plan	UGC				
Balance B/f from previous year		1,16,29,87,269.00		1,16,29,87,269.00		1,16,29,87,269.00	84,33,30,817.00
Add: Receipts during the year		53,03,03,000.00	-	53,03,03,000.00	-	53,03,03,000.00	86,07,47,000.00
<b>Total</b>	-	1,69,32,90,269.00		1,69,32,90,269.00	-	1,69,32,90,269.00	1,70,40,77,817.00
Less: Refund to UGC	-	-	-	-	-	-	-
Less: Utilized for Capital Expenditure (A)		24,51,17,318.00		24,51,17,318.00		24,51,17,318.00	-
<b>Balance</b>	-	24,51,17,318.00	-	24,51,17,318.00	-	24,51,17,318.00	-
Less: Utilized for Revenue Expenditure (B)		54,07,83,127.00		54,07,83,127.00		54,07,83,127.00	40,80,35,603.00
<b>Balance C/f to next year</b>	-	<b>90,73,89,824.00</b>	-	<b>90,73,89,824.00</b>	-	<b>90,73,89,824.00</b>	<b>1,29,60,42,214.00</b>

  
 (Debasish Pal)  
 Finance Officer

## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

## Schedule-11

## INCOME FROM INVESTMENTS

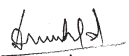
Amount in Rupees

Particulars	Earmarked/Endowment Fund		Other Investments	
	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)
<b>1. Interest</b>				
a) Government Securities	-	-	-	-
b) Other Bonds / Debentures	-	-	-	-
2. Interest on Term Deposits	-	-	8,19,88,461.00	4,62,58,371.00
3. Income accrued but not due on Term Deposits/ interest bearing advance to employees	-	-	3,24,666.00	-
4. Interest on Savings Bank Accounts	-	-	-	-
5. Others (Specify)	-	-	-	-
5.a) SU Research Fund	2,52,393.00	1,04,110.00	-	-
5.b) Endowment Fund	1,07,064.00	34,700.00	-	-
	3,59,457.00	1,38,810.00	8,23,13,127.00	4,62,58,371.00
Transferred to Earmarked / Endowment Fund	3,59,457.00	1,38,810.00	-	-
Balance	-	-	8,23,13,127.00	4,62,58,371.00

## Schedule-12

## INTEREST EARNED

Particulars	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)
1. On Savings Account with schedule bank	22,62,643.00	18,34,658.00
2. On Loans		
a) Employees / Staff	-	-
b) Others	-	-
3. Other Debtors and Other Receivables	-	-
Balance	22,62,643.00	18,34,658.00

  
 ( Debasish Pal )  
 Finance Officer



# ANNUAL ACCOUNTS वार्षिक लेखा

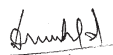
## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

### Schedule-13

#### OTHER INCOME

Amount in Rupees

	Particulars	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)
<b>A</b>	<b>Income from Land and Building</b>	-	-
1	Hostel Room Rent	4,67,904.00	3,53,139.00
2	License Fee	6,48,976.00	5,71,047.00
3	Hire Charges of Auditorium/ playground /convention centre, Guest house etc.	9,87,840.00	11,39,390.00
4	Electricity Charges recovered	-	-
5	Water Charges recovered	-	-
6	Gym membership Fee	67,231.00	83,975.00
	Total (A)	<b>21,71,951.00</b>	<b>21,47,551.00</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	433.00	680.00
3	Income from Royalty	-	-
4	Sale of application form (Recruitment)	6,04,200.00	14,435.00
5	Misc. Receipts (Sale of tender form, waster paper, etc)	1,15,050.00	2,75,969.00
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	2,28,092.00	2,85,162.00
8.b)	Auction of Store items	38,211.00	10,793.00
8.c)	Registration fee for Guest Lecturer	-	11,000.00
	Total (D)	<b>9,85,986.00</b>	<b>5,98,039.00</b>
	<b>Grand Total (A to D)</b>	<b>31,57,937.00</b>	<b>27,45,590.00</b>

  
( Debasish Pal )  
Finance Officer

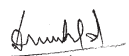
## SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

## Schedule-14

## PRIOR PERIOD INCOME


Amount in Rupees

	Particulars	Current Year 31-03-2018 (Rs)	Previous Year 31-03-2017 (Rs)
1	Academic Receipts	-	-
2	Income from Investments	-	-
3	Interest Earned	-	-
4	Other Income	2,69,918.00	6,28,994.00
	<b>Total</b>	<b>2,69,918.00</b>	<b>6,28,994.00</b>

  
( Debasish Pal )  
Finance Officer

**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Schedule-15**  
**STAFF PAYMENTS AND BENEFITS (ESTABLISHMENT EXPENSES)**

Particulars	Current Year 31-03-2018 (Rs)			Previous Year 31-03-2017 (Rs)		Amount in Rupees Total
	Plan	Non Plan	Total	Plan	Non Plan	
	a) Salaries and Wages	32,47,59,208.00		32,47,59,208.00	22,21,91,015.00	
b) Allowances and Bonus			-	-		-
c) Contribution to provident fund			-			-
d) Contribution to other fund (N P S )	2,24,16,996.00		2,24,16,996.00	1,75,54,409.00		1,75,54,409.00
e) Staff Welfare Expenses	1,56,000.00		1,56,000.00	1,56,000.00		1,56,000.00
f) Retirement and terminal benefits	3,29,50,011.00		3,29,50,011.00	2,21,03,936.00		2,21,03,936.00
g) LTC Facility	16,88,086.00		16,88,086.00	15,10,641.00		15,10,641.00
h) Medical Facility	42,03,506.00		42,03,506.00	27,46,515.00		27,46,515.00
i) Children Education Allowance	18,85,464.00		18,85,464.00	14,38,380.00		14,38,380.00
j) Honarium	1,27,460.00		1,27,460.00	77,500.00		77,500.00
k) Others (TA/DA)	8,09,153.00		8,09,153.00	15,38,112.00		15,38,112.00
l) Payment to outsourced staff	65,46,819.00		65,46,819.00	37,95,094.00		37,95,094.00
<b>Total</b>	<b>39,55,42,703.00</b>		<b>39,55,42,703.00</b>	<b>27,31,11,602.00</b>		<b>27,31,11,602.00</b>

  
 ( Debasish Pal )  
 Finance Officer

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

		Amount in Rupees			
	Particulars	Pension	Gratuity	Leave Encashment	Total
	Opening Balance as on 01.04.2017	-	2,77,29,705.00	2,29,29,678.00	5,06,59,383.00
	Add: Capitalized value of contributions received from other Organizations	-	-	-	-
	<b>Total (A)</b>		<b>2,77,29,705.00</b>	<b>2,29,29,678.00</b>	<b>5,06,59,383.00</b>
	Less: Payments made during the year		-	-	-
	Balance available as on 31.03.2018	-	2,77,29,705.00	2,29,29,678.00	5,06,59,383.00
	Provisions required on 31.03.2018 as per actual valuation	-	4,02,55,491.00	4,29,62,278.00	8,32,17,769.00
A.	Provision to be made in the current year	-	1,25,25,786.00	2,00,32,600.00	3,25,58,386.00
B	Contribution to New Pension Scheme	-	-	-	-
C	Medical reimbursement to retired employees	-	-	-	-
D	Travel to hometown retirement	-	-	-	-
E	Deposit Link Insurance payment	-	-	-	-
	<b>Total (A+B+C+D+E)</b>	<b>-</b>	<b>1,25,25,786.00</b>	<b>2,00,32,600.00</b>	<b>3,25,58,386.00</b>

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

Particulars	Current Year 31-03-2018 (Rs)			Previous Year 31-03-2017 (Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory Expenses	30,48,408.00		30,48,408.00	37,63,907.00		37,63,907.00
b) Field Work/ Participation in Conferences	19,09,477.00		19,09,477.00	20,05,481.00		20,05,481.00
c) Expenses on Seminars/ Workshops	7,83,749.00		7,83,749.00	11,21,105.00		11,21,105.00
d) Payment to visiting faculty	68,33,045.00		68,33,045.00	70,65,418.00		70,65,418.00
e) Examination	92,50,095.00		92,50,095.00	94,17,149.00		94,17,149.00
f) Student Welfare Expenses	6,62,664.00		6,62,664.00	2,58,435.00		2,58,435.00
g) Admission Expenses	6,47,208.00		6,47,208.00	52,41,076.00		52,41,076.00
h) Convocation Expenses	14,75,088.00		14,75,088.00			-
i) Contribution to Research Award Fund	10,00,000.00		10,00,000.00	10,00,000.00		10,00,000.00
j) Stipend/ means-cum merit scholarship	24,85,252.00		24,85,252.00	13,31,328.00		13,31,328.00
k) Subscription Expenses	50,000.00		50,000.00	49,000.00		49,000.00
l) Student fees refund	2,67,384.00		2,67,384.00	3,16,046.00		3,16,046.00
m) Fellowship Non-NET	1,61,72,198.00		1,61,72,198.00	1,78,64,959.00		1,78,64,959.00
n) Membership Fees			-			-
p) Others (Academic Expenses)	46,61,908.00		46,61,908.00	28,79,140.00		28,79,140.00
<b>Total</b>	<b>4,92,46,476.00</b>		<b>4,92,46,476.00</b>	<b>5,23,13,044.00</b>		<b>5,23,13,044.00</b>

Amount in Rupees

  
 ( Debasish Pal )  
 Finance Officer

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

Particulars	Current Year 31-03-2018 (Rs)				Previous Year 31-03-2017 (Rs)		Amount in Rupees Total
	Plan	Non Plan	Total	Plan	Non Plan		
<b>A) Infrastructure</b>							
a) Electricity and power	46,68,385.00		46,68,385.00	36,04,132.00		36,04,132.00	
b) Water charges	1,22,630.00		1,22,630.00	3,05,663.00		3,05,663.00	
c) Insurance/Security	1,36,99,854.00		1,36,99,854.00	94,81,799.00		94,81,799.00	
d) Rent, rates and taxes (including property tax)	5,56,25,874.00		5,56,25,874.00	4,94,88,002.00		4,94,88,002.00	
<b>B) Communication</b>							
e) Postage and stationery	1,09,677.00		1,09,677.00	1,10,860.00		1,10,860.00	
f) Telephone , fax and Internet charges	5,61,186.00		5,61,186.00	7,48,072.00		7,48,072.00	
<b>C) Others</b>							
g) Printing and Stationery (Consumption)	39,63,501.00		39,63,501.00	35,17,606.00		35,17,606.00	
h) Travelling and Conveyance Expenses	35,240.00		35,240.00	6,450.00		6,450.00	
i) Hospitality	2,94,254.00		2,94,254.00	1,42,972.00		1,42,972.00	
j) Auditors Remuneration	-		-	-		-	
k) Professional Charges	9,06,849.00		9,06,849.00	1,79,108.00		1,79,108.00	
l) Advertisement and Publicity	4,04,167.00		4,04,167.00	25,69,748.00		25,69,748.00	
m) Magazine & Journal Expenses	1,48,242.00		1,48,242.00	1,24,117.00		1,24,117.00	
<b>n) Others:-</b>							
n.1) Meetings	31,18,937.00		31,18,937.00	8,79,272.00		8,79,272.00	
n.2) Office Expenses	18,01,951.00		18,01,951.00	17,62,706.00		17,62,706.00	
n.3) Legal Expenses	2,31,850.00		2,31,850.00	1,11,869.00		1,11,869.00	
n.4) Medical Centre Expenses	7,53,276.00		7,53,276.00	5,31,004.00		5,31,004.00	
n.5) Day care Centre Expenses	17,700.00		17,700.00	2,03,621.00		2,03,621.00	
<b>Total</b>	<b>8,64,63,573.00</b>		<b>8,64,63,573.00</b>	<b>7,37,67,001.00</b>		<b>7,37,67,001.00</b>	

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

Amount in Rupees

Particulars	Current Year 31-03-2018 (Rs)			Previous Year 31-03-2017 (Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
	<b>1 Vehicles (Owned by Institutions)</b>					
a) Running Expenses	8,08,664.00	-	8,08,664.00	1,55,501.00	-	1,55,501.00
b) Repairs and Maintenance	1,13,122.00	-	1,13,122.00	1,38,409.00	-	1,38,409.00
c) Insurance Expenses	-	-	-	35,171.00	-	35,171.00
<b>2 Vehicles taken on rent/ lease</b>						
a) Rent/lease expenses	29,95,808.00	-	29,95,808.00	40,40,380.00	-	40,40,380.00
b) Running Expenses	13,51,449.00	-	13,51,449.00	19,14,943.00	-	19,14,943.00
<b>3 Vehicle (taxi) hiring expenses</b>						
	-	-	-	-	-	-
<b>Total</b>	<b>52,69,043.00</b>		<b>52,69,043.00</b>	<b>62,84,404.00</b>		<b>62,84,404.00</b>

  
 (Debasish Pal)  
 Finance Officer

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

Particulars	Current Year 31-03-2018 (Rs)			Previous Year 31-03-2017 (Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
	a) Buildings	1,98,286.00	-	1,98,286.00	2,21,211.00	-
b) Furniture and Fixtures	66,650.00	-	66,650.00	2,22,856.00	-	2,22,856.00
c) Plant and Machinery	1,10,021.00	-	1,10,021.00	1,13,475.00	-	1,13,475.00
d) Office Equipments	10,63,985.00	-	10,63,985.00	9,98,871.00	-	9,98,871.00
e) Computers	-	-	-	-	-	-
f) Laboratory and Scientific Equipments	24,30,539.00	-	24,30,539.00	6,74,098.00	-	6,74,098.00
g) Audio visual equipments	-	-	-	-	-	-
h) Cleaning materials and services	2,00,961.00	-	2,00,961.00	1,74,265.00	-	1,74,265.00
i) Book binding charges	-	-	-	-	-	-
j) Gardening	-	-	-	-	-	-
k) Estate Maintenance	-	-	-	-	-	-
l) Others (Electrical Appliances)	1,39,960.00	-	1,39,960.00	1,24,668.00	-	1,24,668.00
<b>Total</b>	<b>42,10,402.00</b>	-	<b>42,10,402.00</b>	<b>25,29,444.00</b>	-	<b>25,29,444.00</b>

Amount in Rupees



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


Amount in Rupees

Particulars	Current Year 31-03-2018 (Rs)			Previous Year 31-03-2017 (Rs)		
	Plan	Non Plan	Total	Plan	Non Plan	Total
	a) Bank Charges	36,372.00		36,372.00	30,108.00	
b) Others (specify)	-		-	-		-
<b>Total</b>	<b>36,372.00</b>		<b>36,372.00</b>	<b>30,108.00</b>		<b>30,108.00</b>

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

  
 ( Debasish Pal )  
 Finance Officer

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

Particulars	Current Year 31-03-2018 (Rs)				Previous Year 31-03-2017 (Rs)		Total
	Plan	Non Plan	Total	Plan	Non Plan		
	1 Establishment Expenses			-			
2 Academic Expenses			-			-	
3 Administrative Expenses			-			-	
4 Transportation Expenses			-			-	
5 Repairs and Maintenance			-			-	
6 Other Expenses	14,558.00		14,558.00	-		-	
<b>Total</b>	<b>14,558.00</b>		<b>14,558.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Amount in Rupees

**NPS TIER-I ACCOUNT**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2017-18**

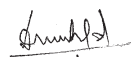
Amount in Rupees

Receipts	Amount	Payments	Amount
1. Opening Balance as on 01.04.2017	2,97,730.00	1. Investments	-
<b>2. NPS Tier-I Account</b>		2. Withdrawal/Remittance	3,50,26,946.00
a. Own Subscription	4,78,20,405.00		
b. University Contribution			
<b>3. Interest received on Investment</b>			
a. Interest on saving bank a/c	59,661.00		
4. Investment Encashed	-	3. Closing Balance as on 31.03.2018	1,31,50,850.00
<b>TOTAL</b>	<b>4,81,77,796.00</b>	<b>TOTAL</b>	<b>4,81,77,796.00</b>

**NPS TIER-I ACCOUNT**  
**BALANCE SHEET AS AT MARCH 31,2018**

Amount in Rupees

Amount as on 31.03.2017	Liabilities	Amount as on 31.03.2018	Amount as on 31.03.2017	Assets	Amount as on 31.03.2018
	<b>NPS Tier-I Account</b>				
3,63,122.00	Opening Balance	2,97,730.00		<b>NPS Tier-I Account</b>	
	Less:Sub for 3/2017	-	-	Subscription and Contribution due for 03.2017	-
			-	Investment	-
2,51,73,596.00	Add:Sub+U Contribution	4,78,20,405.00	-	Interest Accrued but not due	-
	Add:Interest Credited	-			
(2,50,31,872.00)	Less:Transferred to NSDL	(3,50,26,946.00)			
	Add:Sub+UC for 3/2018	-			
40,111.00	Excess of Income and Expenditure	59,661.00	5,44,957.00	Balance at Bank	1,31,50,850.00
5,44,957.00	<b>TOTAL</b>	<b>1,31,50,850.00</b>	<b>5,44,957.00</b>	<b>TOTAL</b>	<b>1,31,50,850.00</b>

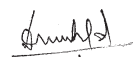


( Debasish Pal )  
Finance Officer

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

Amount in Rupees

Amount	Expenditure	Amount	Amount	Income	Amount
-	Interest Credited to Subscribers' Accounts	-	-	Interest Earned on Investment	-
	Bank Charges	-	40,411.00	Interest earned on savings account	59,661.00
			-	Less:Interest Accrued 31.03.2017	-
40,111.00	Excess of Income over Expenditure	59,661.00	-	Interest Accrued but not due	-
<b>40,111.00</b>	<b>TOTAL</b>	<b>59,661.00</b>	<b>40,411.00</b>	<b>TOTAL</b>	<b>59,661.00</b>



( 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 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 was carried out by a committee consisting of three members in 2017-18.

#### **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 2018 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**

Retirement benefits i.e., National Pension System has been adopted by the University whereby a percentage is deducted from the salary of the staffs and the same amount is contributed by the University. The accounts and the fund is maintained by the University. Provision has been made for Gratuity payable on retirement.

**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 2018.

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 is kept in the bank account.

**9 GOVERNMENT AND UGC GRANTS**

9.1 Government Grants and UGC grants are accounted on realization basis. However a sanction for release of grant pertaining to the financial year 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 Grantor.

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 from sponsored 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, or the concerned project is debited with allocated overhead charges, the liability account is debited.
- 11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowship and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.
- 11.3 The University itself also awards Fellowships and Scholarships, which 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 formed by way of an Act passed by Parliament 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.

**4. DEPRECIATION:**

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

Sl. No	TANGIBLE ASETS	RATE
1	Land	0%
2	Site Development	0%
3	Buildings	2%



4	Roads and Bridges	2%
5	Tube wells and Water supply	2%
6	Sewerage and Drainage	2%
7	Electrical Installation and Equip.	5%
8	Plant and Machinery	5%
9	Scientific and Laboratory Equip.	8%
10	Office Equipment	7.5%
11	Audio Visual Equipment	7.5%
12	Computer and Peripherals	20%
13	Furniture Fixture and Fittings	7.5%
14	Sports Equipments	10%
15	Library Books & Scientific Journals	10%

**Sl. No      INTANGIBLE ASSETS (AMORTIZATION)      RATE**

1	E. Journals	40%
2	Computer Software	40%
3	Patents	9 years

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

1.1 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.

**1. CAPITAL COMMITMENT:**

Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs 70Crores(previous year Rs 105 crores).

**2. 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 2018 of each project is taken into consideration under current liabilities.

**3. 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 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 2018 and has been accounted for as closing stock.

7.3 Schedules I to 24 are annexed to and forms an integral part of the Balance Sheet at 31<sup>st</sup> March 2018 and the Income and Expenditure account for the year ended on that date.

7.4 Sikkim Govt. has handed over a plot of land measuring 265.94 acres out of 300 acres and University has taken possession of it. The possession of remaining 34.06 acres of land is in

progress and expected soon.

8 **RE-GROUPING:**

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

5. **OTHERS:**

- 9.1 The agreement with M/s RailTel Corporation of India Ltd for maintenance service of University wi-fi network was signed in the month of July,2018 for a contract period with effect from 01.01.2018. So there is a liability for payment for the period from 01.01.2018 – 31.03.2018.
- 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.