



Office of the
Accountant General (Audit) Sikkim,
Lekha Pariksha Bhawan, Deorali-737102



Requisition No: 01

Date: 19.02.2024

The response / replies to following outstanding paras may be provided to audit for early settlement during the period of Audit.

Sl no	IR no./Year	Para no.		Subject	Reply/Status
		II A	II B		
1	11/16-17	-	4	Items having financial implication not examined by Finance Committee	
2	03/17-18	1	-	Employment of Project management Consultant in violation of UGS Guideline – Irregular expenditure	
3	-do-	-	4	Agreement entered into without the approval of the Executive council	
4	05/19-20	1	-	Avoidable and unfruitful expenditure of ₹ 1.03 crore	
5	-do-	-	2	Recruitment for the post of associate professor in Peace & Conflict Management	
6	-do-	-	3	Recruitment for the post of Library Attendant	
7	-do-	-	6	Contravention of GFR and CVC guidelines	

SLR

Asst. Audit Officer/LAP 3

To,
The Vice Chancellor,
Sikkim University, Gangtok

Copy to:

Autop 20/2/24
The Finance Officer,
Sikkim University, Gangtok

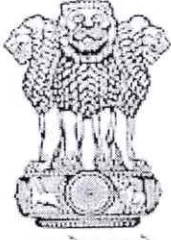
SLR

Asst. Audit Officer/LAP 3

ARCFJ
Sh-Bijay

दुत डाक द्वारा
BY SPEED POST

80/PIN/6/5/2024 (2)



सत्यमेव जयते

महालेखाकार(लेखापरीक्षा)काकार्यालय,सिक्किम,
लेखापरीक्षा भवन, देवराली,
गान्तोक -737102

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

No. Inspection Report/Comm/2024-25/05

Date: 30th April 2024

UDC (11)
S

To,
The Finance Officer,
Sikkim University,
6th Mile, Samdur, Tadong,
Sikkim

Sir,

I am to enclose an Inspection Report relating to the audit of the accounts of Sikkim University for the period 2019-20 to 2022-23 (Transaction) (IR No. 01/2024-25) with the request that the replies against each para may kindly be sent to this office within two weeks of the receipt of the same.

Please acknowledge the receipt of this Inspection Report.

Yours faithfully,


30.4.2024
(Senior Audit Officer)

No. Inspection Report/Comm/2024-25/647

Dated:30.04.2024

Copy along with a spare signed copy of the Inspection Report forwarded to:-

- 1) The Director, Ministry of Human Resource Development Department of Higher Education, Shastri Bhawan, Dr. Rajendra Prasad Road, New Delhi - 110001
- 2) The Secretary, University Grants Commission, Bahadur Shah Zafar Marg, New Delhi, PIN - 110 002

Inspection Report on the audit of office of the Vice Chancellor, Sikkim University

PART-I- (Introduction)

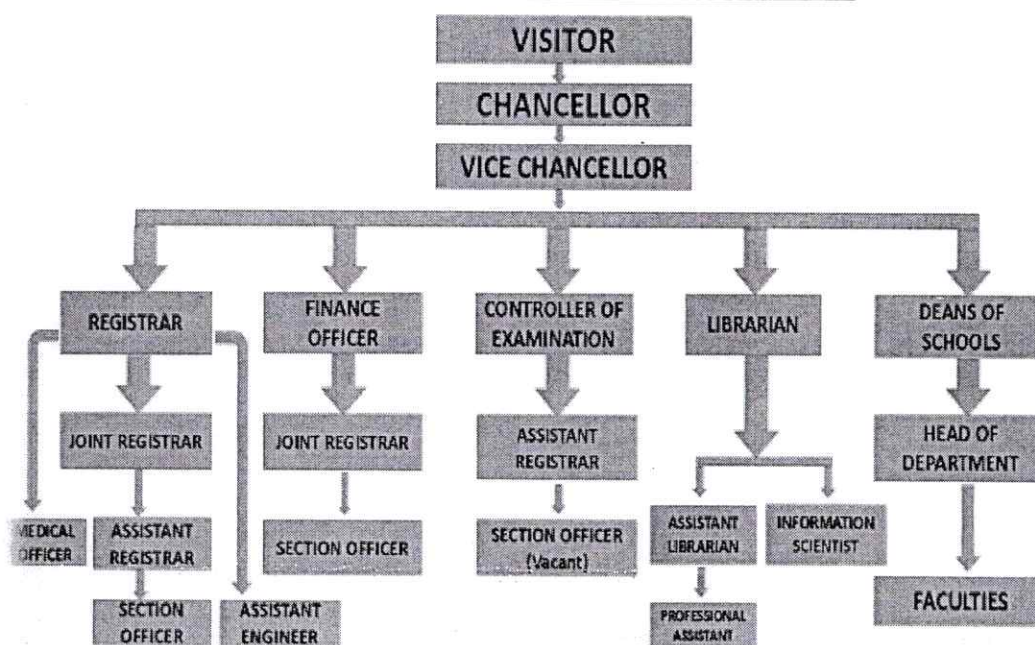
1. The audit of office of the Vice Chancellor, Sikkim University was conducted from 19/02/2024 to 07/03/2024 by the audit team of field audit party of office of the Accountant General (Audit), Sikkim, Gangtok.

Sikkim University (SU) was established as a Central University by an act of the Parliament on 2nd July 2007. The mission of SU is to make it to be the hub of higher education in the eastern himalayas, focusing on both access and quality of higher education at an affordable cost for the poor but deserving students of the country in general and Sikkim in particular.

SU had six schools of studies under which 32 Departments were functioning and 14 colleges were affiliated under it. SU is currently functioning from 22 hired buildings in and around Gangtok. It has already started the process of constructing its own campus buildings on a 300-acre land at Yangang, South Sikkim. Presently, three academic language departments, viz. Limbu, Nepali and Lepcha have been shifted to the new building at Yangyang.

2. Oranisational chart:

Organisation chart based on present strength



3. Prof Avinash Khare held the post of Vice Chancellor and as the Head of the Department during the period from April 2019 to March 2023.

Drawing & Disbursing Officer: Shri Debashish Pal, Finance Officer from 01.04.2019 to 16.12.2020

Shri P.K. Dash, Finance Officer from 02.09.2021 to 31.03.2023.

4. Financial performance:

The financial statements of audit period, i.e. 2019-20 to 2022-23 are given below:

(₹ in lakh)

Expenditure Heads	2019-20/2020-21		2021-22		2022-23	
	Total GIA Receipts	Expenditure	Total GIA Receipts	Expenditure	Total GIA Receipts	Expenditure
Salary	14256.12	14256.12	3661.86	4389.26	3913.09	4638.29
Recurring	8959.99	8094.34	2633.37	2496.42	3261.13	3140.68
Capital	9209.00	6335.29	4483.95	1450.88	7107.27	6876.92
EWS	122.00	122.00	122.00	122.00	122.00	0.00

5. Scope of Audit

The Compliance Audit covered the transactions of SU for the period from April 2019 to March 2023 and was limited to test check of records of Administration department and Finance department of SU.

6. Sampling

The files were selected on random sampling basis and on judgmental sampling basis.

7. Audit Criteria

The audit criteria adopted were:

- Act, Statutes and Ordinances of SU and
- General Financial Rules of Government of India (GoI).

8. Audit objective

The audit objective was to ensure the compliance with rules and regulations as listed above in the audit criteria.

9. Audit Mandate

The audit mandate was derived from Section 33(1) of the SU Act, 2006 read with Section 19(2) of the Comptroller and Auditor General's Duties, Powers and Conditions of Service Act, 1971. The Compliance Audit of the transactions was undertaken during the period from 19.02.2023 to 07.03.2024 by an audit team comprising of officers as detailed below:

Sl. No.	Name of the officer	Designation
1	Shri Kiran Pariyar	Senior Audit Officer
2	Shri D.C. Bhutia	Asst. Audit Officer
3	Shri Shailendra Rai	Asst. Audit Officer

PART-II
(Audit Findings)
PART-II-(A)
(Significant Audit Findings)

Reference Number: OBS-1261537

Para 1: Loss of interest ₹ 96.04 lakh

Sikkim University has been receiving funds in the form of Grants from Government of India, University Grants Commission, Academic receipts etc. These funds were kept as savings and current account type in various banks for different purposes viz Salary, Convocation, Academic receipts, Examination Fee Account etc. Further, to the extent not immediately required for expenditure, the amounts available against such funds are also deposited for a fixed term with Banks, leaving the balance in the Savings Bank Accounts. The fixed term deposits are also renewed whenever the amount gets matured. The term deposits were seen kept for periods ranging from 46 days to 18 months.

Test check of transactions of funds of few Savings Banks account of the Sikkim University for the years 2021-22 and 2022-23 revealed that huge balances were seen available for long periods of time without any expenses ranging from 34 to 492 days. The details are given in *Annexure II*.

University could have prudently invested the available amount in a fixed term with banks attracting potential interest. However, due to non investing, the University suffered a loss of ₹ 96,04,438.35 from bank term deposit interest.

Reference Number: OBS-1262554

Para 2: Anticipated loss of ₹ 1.70 crore due to short-allotment of land

Sikkim University was established by an Act of Parliament of India in 2007. The Administrative Building and Departments were currently functioning in rented buildings at different locations along NH-10 at Gangtok. The permanent campus of the University was under construction at Yangyang, South Sikkim. The University had received a total Grant of ₹ 15.00 crore in two instalments during the years 2008-09 and 2009-10 from the University Grants Commission vide sanction letter no F.30-1/2007 (CU) dated 19.03.2008 for acquisition of land for its permanent campus. The main file relating to acquisition of land for the Central University was requisitioned during audit and several reminders were also served but the University failed to make the file available to audit. Therefore, any MoU between the University and State Government or terms and conditions governing the acquisition process could not be scrutinised. However, as per the records made available to audit, the University had paid a total of ₹ 15.00 crore to the State Government (Secretary, Land Revenue Department) vide cheque nos. 271718 date 28.04.2008 (₹ 7.5 crore) and 335808 dated 14.05.2009 (₹ 7.5 crore) for acquisition and allotment of 300 acres of land at Yangyang, South Sikkim for construction of its permanent campus.

Scrutiny of land records revealed that out of the 300 acres of land for which payment of ₹ 15.00 crore was made to the State Government, the University was in possession of 265.94 acres of land only which was handed over by the State Government on 25.01.2013. The remaining 34.06 acre of land which was worth ₹ 1.70[1] crores at the time of allotment had still not been allotted to the University till the date of Audit (March 2024). The University had sent a total of eight letters to the State Education Department with the earliest one being written in 2016 (three years after short-allotment of land) and the last being written in 2018. No further correspondence suggesting that the University had put adequate pressure on the State Government to handover the remaining land was found on record. Furthermore, reasons why the University had waited for three years before deciding to finally start writing to the State Government for handing over of the remaining 34.06 acre of land and why it had abruptly stopped pursuing the matter in 2018 was also not found on record. In September 2023, the University officials held a meeting with the Minister of Health and Higher Education, Sikkim in which the issue of allotment of remaining land was also discussed. The Minister assured to take up the matter with the concerned Departments. However, no further progress had been made till the date of Audit (March 2024). Thus, even after a lapse of 15 years the University had failed to take possession of 34.06 acre of land with a purchase value of ₹ 1.7 crore.

The State Government on its part had neither offered any assurance that the remaining 34.06 acre of land would be handed over to Sikkim University at no extra cost nor declined to hand over the remaining land. With the introduction of The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act 2013 which awards Solatium equivalent to 100 *per cent* of the compensation value and huge surge in land rates in Yangyang it seems highly unlikely that the State Government be able to acquire and allot the remaining land without seeking additional funds from the University. As per Land Revenue Department's notification no. 12/LR&DM/GOS/ACQ dated 17.05.2018, the block rate of land at Yangyang, including the area in and around the Sikkim University campus stands at ₹ 139/sqft which brings the current market value of 34.06 acre of land to ₹ 20.62 crore. If the State Government was to acquire 34.06 acre of land at the current rate it would have to pay compensation of ₹ 20.62 crore and another 20.62 crore as 100 percent solatium which would bring the total cost of acquisition to ₹ 41.24 crore excluding the compensation for any standing properties and solatium applicable on them.

The failure of the University in taking timely action to secure possession of the remaining 36.04 acre of land not only resulted in anticipated loss of ₹ 1.7 crore but has also limited the scope for any expansion that may be necessary in the future. The main files related to acquisition of the land at Yangang was not made available to audit. Further, reasons for its failure to take possession of the remaining land was also not stated to Audit.

[1] ₹ 15,00,00,000/300 acre x 34.06 acre = ₹ 1,70,30,00

PART-II-(B)

(Other incidental Audit Findings)

Reference Number: OBS-1261559

Para 3: Purchase of fixed assets: Observation thereof

a) Undue benefit to the supplier ₹ 3.53 lakh

b) Loss due to non-imposition of penalty ₹ 1.10 lakh

a) Test check of records of the Sikkim University revealed that, during the year 2021-22, the Sikkim University had procured fixed assets worth **1.63** crore under sponsored scheme titled 'Deptt of Science & Technology's Centre for Excellence on Water Resources, Cryosphere and Climate Change Studies' to be implemented by Department of Geology.

As per the terms and conditions of the purchase order, the University will retain performance guarantee of 5 or 3 *per cent* of the total purchase order value for a period of one year or 60 days respectively. However, the vouchers relating to the procurement of these assets revealed that the University had either deducted less performance guarantee or not deducted at all leading to unnecessary benefit to the supplier to the tune of **3.53 lakh**. (Details in **Annexure III**)

b) Under the above same scheme, as per the terms and conditions regarding delay in supply of items beyond 30 days, a penalty @ 1 *per cent* per week subject to maximum of 10 *per cent* would be charged on the total project cost.

Scrutiny of records relating to the supply of the items revealed that, supply of two items worth **44,14,805.00** (detailed in **Annexure IV**) were delayed by two and ten weeks. However, the University has not initiated any penalty against the supplier, thus violating its own terms and conditions. This led a loss to the university to the tune of **110,290.50** due to non-imposition of penalty in delayed supply of university scheme items.

Reference Number: OBS-1262543

Para 4: Excess payment of ₹ 0.42 crore towards cost escalation under clause 10 CA

The work "Construction of Sikkim University Campus Phase I (Package I) was awarded to M/s NCC Limited at an estimated cost of 103.97 crores. Clause 10 CA of the contract provides for cost escalation due to variation in price(s) of materials after the receipt of tender if the price of materials specified in Schedule-F increases/decreases beyond the base price(s). The price index for Cement, Reinforcement Steel and POL were issued by the Director General, Central Public Works Department corresponding to the time of base price of respective materials indicated in Schedule-F. It was noticed that at the time of floating the tender (August 2016), the base prices of Cement and Reinforcement Steel were fixed in Schedule-F under the Clause 10 CA at ₹ 6,200/MT and ₹ 41,800/MT respectively and were inclusive of VAT and Excise duty. After the introduction of GST w.e.f 01.07.2017, the base prices of Cement, TMT bars and Structural steel from July 2017 onwards were bare rates without GST and All India price Indices were issued by taking base price without GST. Consequently, DG, CPWD in its Office Memorandum F No-137/SE(TAS)/10CA/2020/410 dated 21/10/2020 had instructed that escalation under Clause 10 CA for these items w.e.f 1st July 2017 were to be worked out by taking base price as indicated in Schedule-F exclusive of VAT and Excise duty. GST @ 12 *per cent* was to be added by direct calculation method.

In the pre-GST era, the base prices of Cement and Structural Steel were inclusive of 14.5 per cent VAT and ₹ 1000/MT Excise duty on Cement and 5 per cent VAT and 12.5 per cent Excise duty on Steel.

However, in contravention of the above OM, the cost escalation payable for the period following the introduction of GST was also calculated by adopting the base prices which were inclusive of VAT and Excise duty. The base prices of Cement and Structural steel should have been considered as per the details enumerated below:

Material	Base Price taken into consideration	Rate of VAT (percent)	Rate without VAT	Excise Duty	Rate without Excise duty	Base Price which should have been taken into consideration
Cement (OPC)	6200	14.5	5415	₹ 1000 per MT	4415	4415
Steel	41800	5	39810	12.5 %	35387	35387

Further, the All India Price Index for the month of September 2016 (receipt of tender) was adopted in the calculation of cost escalation instead of the price index corresponding to the base price taken into consideration i.e August 2016 (floating of tender) and Price Index inclusive of VAT and Excise duty was adopted for calculation of cost escalation after 01.07.2017 i.e after introduction of GST.

Therefore, due to non-fixing of base prices of Cement and Structural Steel in accordance with the OM issued by the DG, CPWD and adoption of wrong All India Price Index figure there was an excess payment of ₹ 0.42 crore to the contractor (as detailed in **Annexure I**). In compliance to facts stated above and verification of the facts and figures arrived at by audit, University may confirm and state the reasons for overpayment of Cost escalation under 10CA. Further, steps may please be taken to recover the excess amount paid to the contractor.

Reference Number: OBS-1262552

Para 5: Accrued penal interest liability of ₹ 23.17 crore due to non-utilisation and non-refund of unutilised fund received under XII Plan Fund.

Sikkim University received a total of ₹ 280.96 crores from the University Grants Commission during the period 2012-13 to 2016-17 under the XII Plan as detailed below:

(₹ in lakh)

Year	Grants received
2012-13	5172.5
2013-14	4000
2014-15	6520.29

2015-16	3795.92
2016-17	8607.47
Total	28096.18

Further, a total of ₹ 3256.93 lakh was received through Interest and Academic receipts/fee etc. Thus, the total receipt of the University was ₹ 31353.11 lakh during the XII plan period of 2012-13 to 2016-17. Subsequently the period for utilisation of the XII plan fund was extended upto 31.03.2019.

Scrutiny of records revealed that out of the total Grant of Rs. 313.53 crore a sum of ₹ 57.94 crores had neither been utilised till the extended period of utilisation nor refunded to the University Grants Commission and the same had been invested in numerous Fixed Deposits. During the year 2022-23 the unspent fund had accrued interest of ₹ 3.94 crores (not realised as maturity was due in 2023-24).

As per the sanction letters of XII plan fund, the grantee institution shall ensure the utilization of grants-in-aid for which it is being sanctioned/paid. In case of non-utilization/part utilization, the simple interest @10% per annum as amended from time to time on unutilized amount from the date of drawal to the date of refund as per provisions contained in General Financial Rules of Government of India will be charged. Reasons for non-utilization of the funds and non-refund of the unutilised funds were not found on record. As per the conditions under which the fund was sanctioned, the total penal interest accrued on the un-utilised fund from the date of expiry of extended period (31.03.2019) to 31.03.2023 comes to ₹ 23.17[1] crore.

Reasons for non-utilisation and non-refund of ₹ 57.94 crore along-with interest earned therefrom may please be intimated to audit. Further, the fund through which the University plans to pay the penal interest of ₹ 23.17 crores (upto 31.03.2023) to the UGC may also be stated please.

[1] $(57,93,58,000 \times 10 \times 4) / 100 = 23,17,43,200$ with time considered as four years i.e. 01.04.2019 to 31.03.2023

Reference Number: OBS-1262561

Para 6: Un-adjusted advances - ₹ 1.03 crore

Rule 323 (1) (iv) of General Financial Rules 2017 which pertains to Advances for Contingent and Miscellaneous purposes stipulated that the Head of the Office shall be responsible for timely recovery or adjustment of the advance. Further, Rule 323 (2) also stipulated that the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days, failing which the advance or balance shall be recovered from his next salary(ies).

Scrutiny of the records relating to drawal of advance by employees for miscellaneous purposes revealed that advances amounting to ₹ 1,03,29,904/- was lying unadjusted from 2007-08 to 2022-23. Further, the University had not maintained any register/record through which the details of the advance like, name of drawer, date of drawal, Voucher no, purpose of drawal could be ascertained. Absence of records relating to these drawals had resulted in this advance lying unadjusted for upto 16 years.

Non-maintenance of such records was contrary to GFR. Further it may also clarify how the advances were sanctioned without ascertaining the details of such advances. Immediate action may please be taken to get these advances adjusted or recovered at the earliest.

Reference Number: OBS-1262568

Para 7: Irregular reimbursement of ₹ 10.08 lakh

As per the work execution guidelines, the work contractor was required to purchase all the materials in compliance to specifications prescribed by the CPWD. Further, the work contractor is to carry out test of authenticity or genuineness of all the materials purchase and brought to work site. The CPWD guidelines categorically stated that the Contractor shall supply free of charge the steel required for testing including its transportation to testing laboratories. The cost of tests shall be borne by the contractor. Scrutiny of paid vouchers revealed that the University had reimbursed an amount of ₹ 10.08 lakh to the contractor as expenditure towards testing the materials which was in contravention to guidelines of CPWD and the University made an irregular payment which may be recovered from the contractor.

PART-III

(Follow up on findings outstanding of previous Inspection Reports)

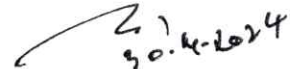
Sl. No	IR No	Para No		Brief Subject	Departmental Reply	Further Remarks
		IIA	IIB			
1	11/16-17	-	4	Items having financial implications not examined by Finance Committee	Already dropped	Para dropped
2	03/17-18	1	-	Employment of Project management consultant in violation of UGC Guidelines-Irregular expenditure	Letter sent vide no SU/Fin/F-3/2020-21/A.G.(Audit)/325 dated 05.07.22. reply awaited.	Para stands
3	-do-	-	4	Agreement entered into without the approval of the Executive council	-do-	-do-
4	05/19-20	1	-	Avoidable and unfruitful expenditure of Rs. 1.03 crore	-do-	-do-
5	-do-	-	2	Recruitment for the post of associate professor in Peace & Conflict Management	Letter sent vide no SU/Fin/F-3/2020-21/A.G.(Audit)/602 dated 07.09.22. reply awaited.	-do-
6	-do-	-	3	Recruitment for the post of Library Attendant	-do-	-do-
7	-do-	-	6	Contravention of GFR and CVC guidelines	Letter sent vide no SU/Fin/F-3/2020-21/A.G.(Audit)/688 dated 26.09.22. reply awaited.	-do-

PART-IV (Best Practice)

No best practices were noticed during the audit

PART-V (Acknowledgement)

O/o the AG (Audit) Sikkim acknowledges the cooperation and assistance extended by the Vice Chancellor, Sikkim University, Ranipool in providing records and information for completion of Compliance Audit.


30.4.2024
Senior Audit Officer

Annexure I : Calculation of Cost Escalation under 10 CA

Month	Cement					Steel				
	Base Price of Cement as on the date of floating tender	Quantity brought at site	Monthly Price Index for Cement	All India Price Index for Cement as on the date of floating tender	Escalation payable on Cement (Base Price*Qc(Ci/Cio)/Cio)	Base Price of Steel as on the date of floating tender	Quantity brought at site	Monthly Price Index for Steel	All India Price Index for Steel as on the date of floating tender	Escalation payable on Cement (Base Price*Qs(Si/Sio)/Sio)
		Qc	CI	Cio			Qs	SI	Sio	
Jan-17	6200	0	88.57	96.43	0	41800	110.5	78.78	63.9	1075574.84
Feb-17	6200	0	94.64	96.43	0	41800	243.9	79.76	63.9	2530614.65
Mar-17	6200	170.5	107.14	96.43	117406.834	41800	40.63	71.28	63.9	196145.617
Apr-17	6200	310	112.14	96.43	313124.754	41800	59.88	77.84	63.9	546034.381
May-17	6200	418	98.21	96.43	47838.3076	41800	124.8	72.03	63.9	664032.445
Jun-17	6200	195	98.21	96.43	22316.9138	41800	181.4	75.21	63.9	1342292.39
		(A) Pre GST Total (Cement)			500686.809		(B) Pre GST Total (Steel)			6354694.32
Jul-17	4415	289	102.79	95.53	96967.3202	35387	101.3	72.01	63.9	455364.18
Aug-17	4415	266.75	92.31	95.53	-39696.41	35387	136.4	73.24	63.9	705718.455
Sep-17	4415	42	94.27	95.53	-2445.7427	35387	214.2	77.55	63.9	1619859.86
Oct-17	4415	241.25	94.27	95.53	-14048.463	35387	243.8	74.22	63.9	1393794.58
Nov-17	4415	351	93.49	95.53	-33092.396	35387	274.6	77.55	63.9	2076057.27
Dec-17	4415	222	100.15	95.53	47400.8228	35387	38.60	74.55	63.9	227697.652
Jan-18	4415	417	100.15	95.53	89036.6806	35387	0	90.84	63.9	0
Feb-18	4415	0	116.47	95.53	0	35387	0	96.38	63.9	0
Mar-18	4415	79.54	115.28	95.53	72601.1695	35387	0	103.03	63.9	0
		(C) Post GST Total (Cement)			216722.982		(D) Post GST Total (Steel)			6478492
		Add: 12% GST on C			26007		Add: 12% GST on D			777419
		(E) Escalation payable on cement (A+C+12%GST on C)			743416.791		(F) Escalation payable on Steel (B+D+12% GST on D)			13610605.3

Total Escalation paid on Cement and Steel = 18558281

Less: Total Escalation actually payable (E+F)= 14354022.1

Excess payment made to contractor = 4204258.89

ANNEXURE II

Loss of interest ₹ 96,04,438

Sl. No.	Bank account number	Amount in Savings Account ranging from (in ₹) (from date till date)	Minimum Amount if deposited	Date deposited (from – to)	Number of days	Interest could be earned	Interest calculated (in %)
	112010100231541 Axis Bank	4,63,90,278 to 4,46,33,046 (22.06.2022 - 16.09.2022)	44000000	22.06.2022 to 16.09.2022	85	476465.75	4.65
	112010100231541 Axis Bank	8,86,14,152 (Deposit) to 8,24,95,880 (17.09.2022 - 20.10.2022)	80000000	17.09.2022 to 20.10.2022	34	346520.55	4.65
	50200038747771 HDFC Bank	1,00,27,698 to 2,98,48,289 (24.11.2021- 31.03.2023)	10000000	24.11.2021 to 31.03.2023	492	660493.15	4.90
	000037937291173 SBI	3,88,62,589 (Deposit) to 2,18,82,976 (31.03.2022- 28.06.2022)	20000000	31.03.2022 to 28.06.2022	83	234219.18	5.15
	000037937291173 SBI	16,13,14,926 to 7,32,14,640 (27.04.2021- 07.10.2021)	70000000	27.04.2021 to 07.10.2021	160	1503561.64	4.90
	00033741455973 SBI	13,11,36,200 to 13,86,57,690 (31.03.2022- 14.03.2023)	130000000	31.03.2022 to 14.03.2023	348	6383178.08	5.15
					Total ₹	96,04,438.35	

ANNEXURE III

Less/Non-deduction of Performance Guarantee

Sl.no	Items	Vr. No./date	Rate	Performance Guarantee to be deducted at @ 5 % for one year/ 3% for 60 days	Performance Guarantee deducted	Less/not deducted
1	Light weight, compact & Transportable ice steam driller for research purposes	749/11.11.21	690000.00	34500 (5%)	20700	13800
2	ICPS-Mass spectrometer system with accessories	-do-	5761469.41	327966 (5%)	196779	131187
3	Auto sampler	-do-	274027.84			
4	PC system	-do-	523818.75			
5	Gas chromatograph mass Spectrometer D system with accessories	-do-	3411789.50			
6	Speciality gas	-do-	205971.15	188308 (5%)	112985	75323
7	DWM 588 I VOC standard	-do-	4279.86			
8	NIST Ms Library bundle	-do-	144127.49			
9	Automatic weather station and Discharge station	1018/27.01.22	2889890.00	86697 (3%)	Nil	86697
10	Eco sounder and portable weather station	-do-	1524915.00	45747 (3%)	Nil	45747
11	UPS for GC MS APC - SRC	239/27.7.21	898235.00	26947 (3%)	26947	0
					Total ₹	3,52,754

ANNEXURE IV

Non-imposition of penalty - ₹ 110,290.50

Sl.no	Items	Vr. No./date	Rate	Date of Purchase order	Date to be supplied by	Date actually supplied	Delay (in week)	Penalty @ 1%/week - Max 10% of cost price
1	Eco sounder and portable weather station	1018/27.01.22	1524915.00	09.07.2021	08.08.2021	21.10.2021	10	1,52,491.50
2	Automatic Weather Station and Discharge Station	1018/27.01.22	2889890.00	09.07.2021	08.08.2021	20.08.2021	02	57,798.00
			4414805				Total ₹	110,290.50

For all employees under group: CONTRACTUAL TEACHING STAFF

SIKKIM UNIVERSITY PAY ROLL 7CPC

6TH MILE, SAMDUR

TADONG

Pay Sheet

01.05.2024-31.05.2024

SL · N o	Particulars	REMUN ERATIO N	OTHE R PAY	Total Earning s	INCOM E TAX	PROFE SSION AL TAX	Total Deductions	Net Amount
1	BAL BHADUR SUBBA	131400		131400		200	200	131200
2	BAPPADITYA ADHIKARY	99457		99457	15000	200	15200	84257
3	BHAICHUNG TSH. BHUTIA	131400		131400		200	200	131200
4	DUKMIT LEPCHA	57700		57700		200	200	57500
5	IMTIAZ GULAM AHMED	125000		125000	15000	200	15200	109800
6	NORBU TSHERING LEPCHA	131400		131400		200	200	131200
7	PAWAN KUMAR RAY	101909		101909	10000	200	10200	91709
8	RAVIPALLI S.S. NEHRU	107166		107166	15000	200	15200	91966
	Grand Total			885432	55000	1600	56600	828832


20/6/24

For all employees under group: SALARY FRP											
SIKKIM UNIVERSITY PAY ROLL 7CPC											
6TH MILE, SAMDUR											
TADONG											
Pay Sheet											
01.05.2024-31.05.2024											
	Particulars	BASIC PAY	DA	HRA	RLA	SDA	TA	Total Earning	P. TAX	Total Deductions	Net Amount
	SALARY FRP										
1	DHURBA RAI	84800	42400	7632	3900	8480	5400	152612	200	200	152412
	Grand Total	84800	42400	7632	3900	8480	5400	152612	200	200	152412

[Handwritten Signature]
20/6/24

For all employees under group: CONTRACTUAL NON-TEACHING STAFF

SIKKIM UNIVERSITY PAY ROLL 7CPC

6TH MILE, SAMDUR

TADONG

Pay Sheet

01.05.2024-31.05.2024

SL. NO	Particulars	OTHER ALLOW	REMU NERATION	Total Earnings	OTHER REMITTANCE	P.Tax	WEL FARE	Total Deductions	Net Amount
1	ABHISHEK RAI		21500	21500		125		125	21375
2	BIMAL BHUJEL		21500	21500		125	100	225	21275
3	BISHNU MAYA KARKI		25600	25600		125	100	225	25375
4	DEO KR. CHETTRI		21500	21500	2200	125	100	2425	19075
5	DEWESH GURUNG		21500	21500		125	100	225	21275
6	DINESH GURUNG		21500	21500	1375	125	100	1600	19900
7	DIPESH MOTHAY		8000	8000				0	8000
8	JONET SHERPA		21500	21500	0	125	100	225	21275
9	KAMAL DARJEE	500	25600	26100	1375	125	100	1600	24500
10	KISHOR THAPA		18500	18500				0	18500
11	MEENA PRADHAN		24200	24200	3025	125	100	3250	20950
12	MINGMA DORJEE TAMANG		21500	21500		125		125	21375
13	PRANABENDRA N CHOWDHURI		70000	70000		200		200	69800
14	RADHIKA CHETTRI		25600	25600		125	100	225	25375
15	RUKMANI TAMANG		20900	20900	1375	125	100	1600	19300
16	SEEMA CHETTRI		24200	24200		125	100	225	23975
17	SHREE PRASAD RAI		24200	24200	2200	125	100	2425	21775
18	SUBARNA GURUNG		10000	10000				0	10000
				427800	11550	1950	1200	14700	413100


20/6/24